

ANNUAL REPORT

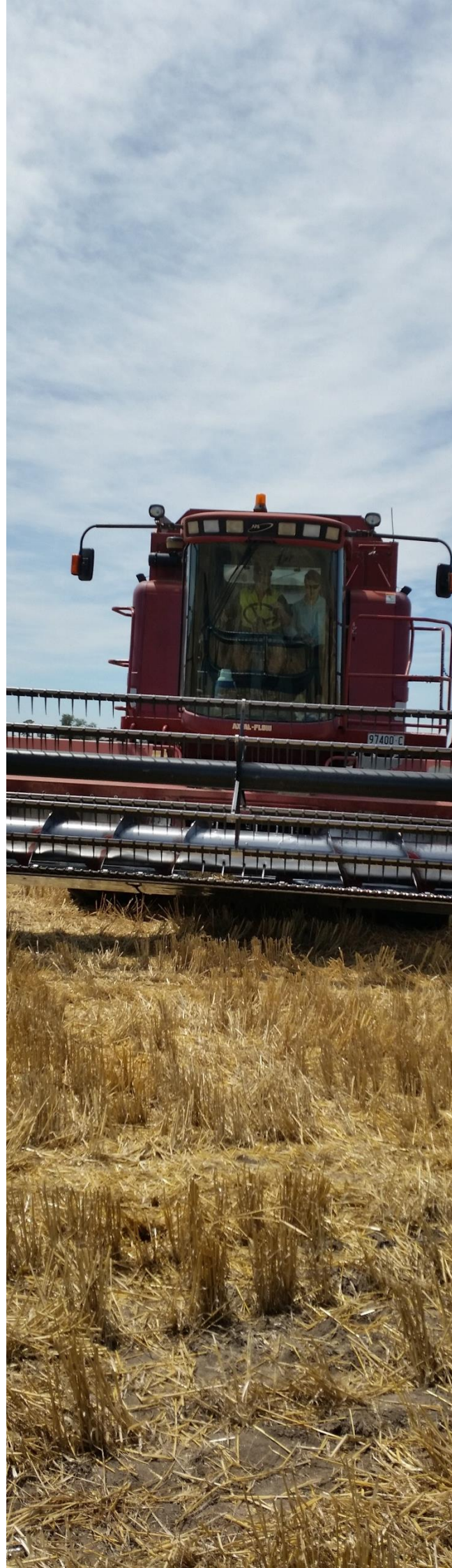
2023-2024



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Contents

Acknowledgement Of Country	4
Message from the Mayor and General Manager	5
Our Council	10
The Bland Shire	12
Integrated Planning and Reporting Framework (IP&R)	13
Disability Inclusion Action Plan	15
Appendices	16
Councillors Details of Mayoral and Councillor Fees, Expenses and Facilities	17
Our Workforce	20
Executive Remuneration	20
Equal Employment Opportunity Management Plan	21
Major works undertaken	23
Contracts Awarded	23
Rates & Charges Written Off	24
Legal Proceedings	24
External Bodies, Companies and Partnerships	25
Private Works	27
Report on Capital Works Projects	28
Stormwater Management	29
Companion Animals Management	30
Planning Agreements	32
Government Information (Public Access) Act (GIPA)	33
Swimming Pool Inspections	42
Recovery and Threat Abatement Plans	43
Coastal Protection Services	43
Carers Recognition Act 2010	44
Business Activities	45
Category 1 & 2 Business Activities	45



Acknowledgement Of Country

Let us acknowledge the Wiradjuri people, their elders past and present, traditional custodians of the land we now share. Let us be inspired by the resilience, innovation and perseverance of past generations. Let us honour those who protect this great land, may you draw strength from your God or Faith so that we may, here today, on behalf of our community, - build a vibrant future together.



What is the Annual Report

The annual report is one of the key points of accountability between council and its community. It is not a report to the Office of Local Government or the NSW Government, it is a report to the community.

The annual report focuses on council's implementation of the Delivery Program and Operational Plan. These plans provide detail on council's responsibility and the accomplishments achieved towards the objectives of the Community Strategic Plan (CSP). The CSP is a collaborative plan with many contributors and is designed to meet the needs of the community.

The report also includes information that is prescribed by the Local Government Act 1993, Local Government (General) Regulation 2005, and other legislation.

Message from the Mayor and General Manager

Bland Shire Council presents this Annual Report as a review of what we have achieved over the year and presentation of our financial position for 2023/24.

Firstly, may we pay tribute to Councillor Bruce Baker who sadly passed away in January 2024 after 8 years of dedicated service to Council. Councillor Baker was an enormous advocate for our rural rate payers, spending considerable time inspecting and reporting on rural road issues and attending Rural Fire Service (RFS) Bush Fire Management and Liaison Committee meetings.

The Annual Report is our report card on the previous financial year 2023/24 and whilst its primary function is one of compliance and statutory reporting, it provides an opportunity to reflect on what has been achieved.

Our financial position is strong, and this year the NSW Audit Office has provided Council an unqualified Audit Statement.

Council's financial indicators as set by the NSW Office of Local Government remain sound with the exception of our Own Source Revenue. This was 31.76%, set against a statewide benchmark of 60%. With the level of external grant funding (which rural councils are heavily reliant upon) very few Rural and Regional Councils across NSW can meet this performance indicator.

We encourage you to read about the progress Council is making toward delivering services whilst ensuring financial sustainability. The 2023/24 Annual Report demonstrates how much has been achieved by Council during this period.

Some key achievements for Bland Shire Council in 2023/24 are:

- Completion of the Bland Shire Active Transport Plan
- Undertaking of the Morning Melodies and Memories program
- Delivery of Council's largest ever road repair/improvement program
- Redman Oval – BMX Track and Adventure Park
- McAlister Oval Netball Courts resurfacing
- Town entry signage
- Relining of Holland Park waterslide pool
- Rehabilitation of Sewer Treatment Plant ponds

In addition to the above achievements, development of the Central Road Business Park continues, and planning has progressed for a new animal pound facility and the dragstrip project. Funding from the Australian and NSW Governments enables us to continue to focus on repair and maintenance across the road network and other asset areas in the coming years, helping address the renewal/ refurbishment needs of our assets.

We trust this report provides you with valuable information.



Brian Monaghan
Mayor



Grant Baker
General Manager

2023/24 Financial Snapshot

Total Number of developments approved in the Shire:
\$12,462,765.30



Animal Re-homing

In 2023/24 Council re-homed 144 dogs and cats that were dropped at the Bland Shire Pound



Financial Assistance

In 2023/24 Council contributed \$76,250 to organisations that offer a significant contribution to the social, economic and /or environmental well-being of the community.



Waste Collection

1,953 domestic and commercial premises throughout the shire received waste collection service weekly



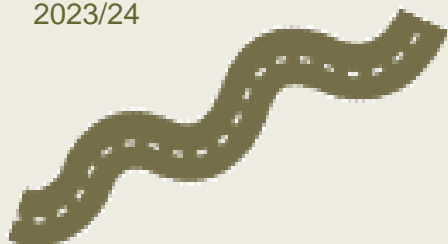
Footpath

Council maintains 397km of footpaths and shared paths



Road Work

Council maintains 3,147km of roads with maintenance works to the value of \$10.8 million completed in 2023/24

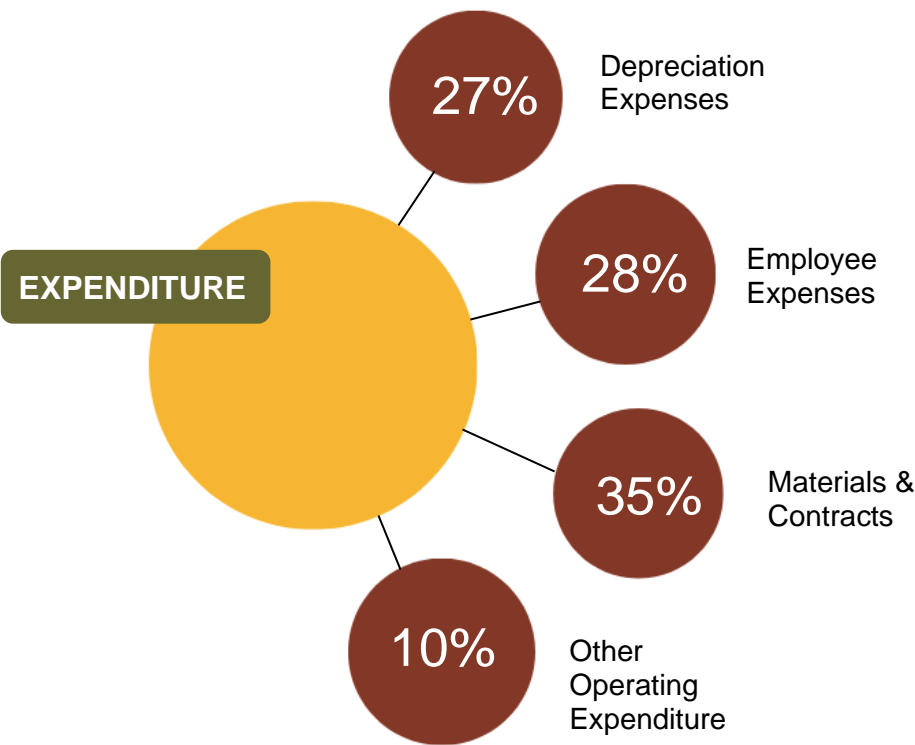
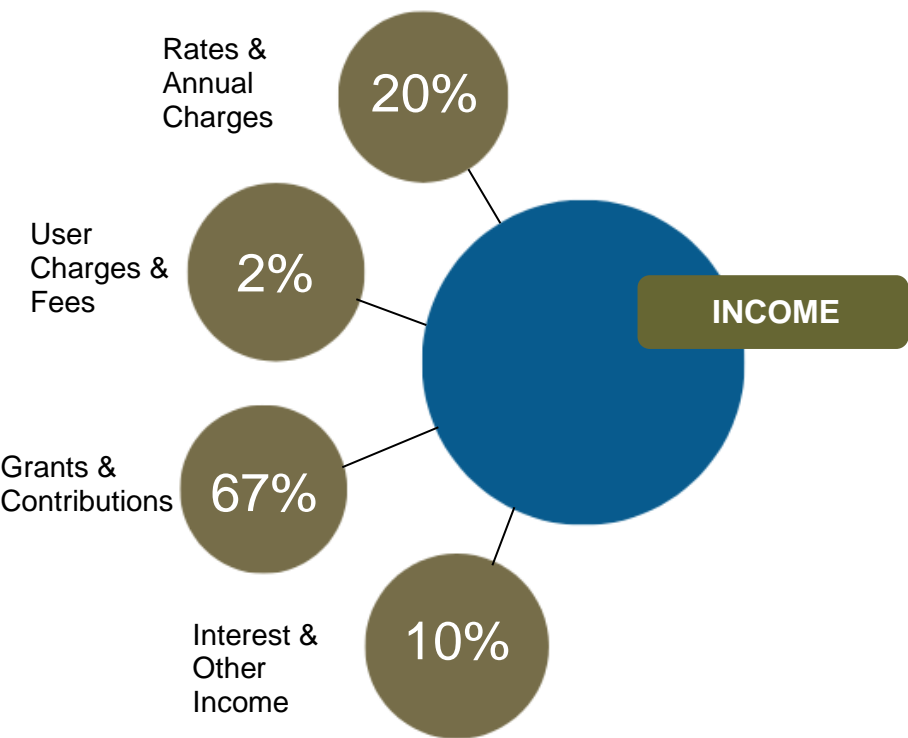


Funding for Roads

Bland Shire Council received \$18 million in funding for roads



2023/24 Financial Snapshot



2023/24 Snapshot



Australia Day Celebrations in Bland Shire towns and villages.



Youth enjoying a day of Mocktails and Masterpieces with Claire Cumming.



Council Staff visited West Wyalong High School and Ungarie Public School Senior students to promote R.U.O.K. Day.



Success of Mornings, Melodies and Memories held in all towns and villages of the Bland Shire.



Bland Shire Community Expo with representatives of different services.



Official opening of the new McCann Park Playground.



Business Park development on Shamrock Street and Central Road.



Upgrade of the netball courts at McAlister Oval.



Council staff released baby Golden Perch fingerlings into Bland Shire waterways.

2023/24 Snapshot



Installation of new shire entry signs.



Bland Shire Library raising money for cancer with a Biggest Morning Tea.



Hearts of Gold Festival celebrations over a 3-day weekend.



Bland Shire Council celebrated National Tree Day with several schools in our villages planting trees and enjoying a BBQ.



Bingo Jack visited Childrens Services Unit. He brought a comic magic show that uses magic, puppetry, laughter and fun.



Bland Shire library hosted two Scam Awareness workshops conducted by Michael Palmer from NBN.



Bland Shire Youth and community walked the RSL Memorial Walk.



George from Bunnings visited preschool and showed the kids how to make a worm farm.



Opening of the Yacht Club waterway funded by NSW Government.

Our Council

Our Elected Members

The Council is a body of nine members who are ordinarily elected for a four-year term to carry out duties under the provisions of the Local Government Act 1993 and Regulations. The Mayor and Deputy Mayor are elected every second year at the September Council meeting. This council term commenced in December 2021 and the next General Local Government election will be held in September 2024.



Cr Brian Monaghan

(Mayor)
Elected:
15 September 2012



Cr Bruce Baker

Elected:
20 September 2016
(passed away 7 January 2024)



Cr Rodney Crowe

(Deputy Mayor)
Elected:
20 September 2016



Cr Monica Clark

Elected:
21 December 2021



Cr Kerry Keatley

Elected:
16 March 2011



Cr Liz McGlynn

Elected:
5 April 2004



Cr Tony Lord

(Deputy Mayor)
Elected:
5 April 2004



Cr Jill Funnell

Elected:
21 December 2021



Cr Roger Moore

Elected:
21 December 2021

Executive Leadership Team

Bland Shire Council consists of two (2) Directorates and the Office of the General Manager, all of which are responsible for the implementation of the Delivery Program and Operational Plan:



GRANT BAKER

GENERAL MANAGER

Executive Support
Human Resource Management
Media & Communications
Work, Health & Safety
Economic Development
Tourism & Visitor Information



ALISON BALIND

DIRECTOR CORPORATE & COMMUNITY SERVICES

Administration and Customer Service
Community Services – Aged Care, Children and Library
Community Development & Youth Services
Corporate Records & Information Management
Financial Services – Rates, Payroll Accounts, Budgets
Governance & Internal Audit
Long Term Financial Planning
Information Technology
Museums
Risk Management & Insurance



RAY GRAHAM

DIRECTOR TECHNICAL SERVICES

Asset Management
Roads – Maintenance & Construction
Aerodrome Operation & Maintenance
Cemetery Services & Maintenance
Public Recreation Areas
Swimming Pools
Footpaths & Cycleways
Sewerage Services
Waste Management
Council Property Management
Emergency Service Liaison
Town Planning & Strategic Planning
Heritage Management
Public Health & Regulatory Control
Companion Animals
Weeds Management

The Bland Shire

Originally proclaimed on the 6 March 1906, the Bland Shire has developed into a vibrant and progressive community located on the northern fringes of the Riverina region.

The Shire's major centre of West Wyalong is centrally located on the junction of the Newell and Mid Western Highways and within a 160 kilometre radius of Wagga Wagga, Griffith, Forbes, Parkes and Cowra and within 300 kilometres of Canberra – providing an authentic rural lifestyle with the conveniences of the city well within reach.

The Shire offers outstanding parks, gardens, sporting and community facilities, great schools, key medical and business facilities and boasts an outstanding community spirit.

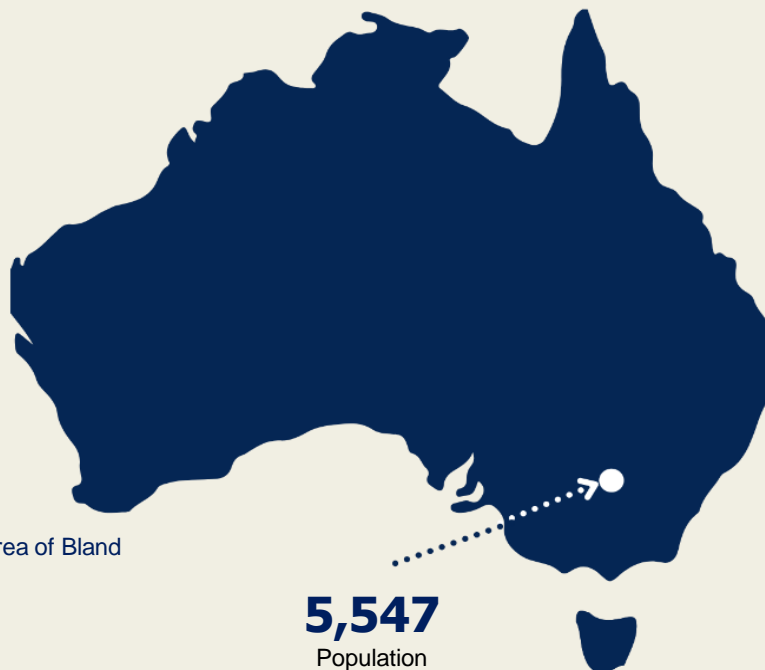
The Bland Shire's history is deeply engrained in agriculture and gold production which continues through to today; recognised as one of the most productive agricultural areas in the state with cereals and sheep being the major producers. The Cowal Gold Mine commenced construction in 2004 with gold production in 2006 and is expected to continue production for many years in the future.

The Shire is also home to Eucalyptus oil production, which commenced in 1907 and has resulted in the West Wyalong region being one of the major world exporters of Eucalyptus oil in Australia. In 2006, Pace Farm completed construction of a new rearing, laying and grading facility, one of the most sophisticated egg operations in the southern hemisphere.

The villages located within the Bland Shire include Barmedman, Tallimba, Ungarie, Weethalle, Wyalong, Naradhan and Mirrool. All have unique qualities and an abundance of community pride that is harnessed and fostered to give each village their own character and prosperity. The community is proud of the facilities and services across the shire, but our greatest asset is our people where new residents are embraced and valued.

8482

sq km area



Local Government Area of Bland

5,547

Population
of LGA

Integrated Planning and Reporting Framework (IP&R)

The Integrated Planning and Reporting framework provides the path for Council and the community to have important discussions about funding priorities and service levels, how these shape local identity and how all can work together to create a more sustainable future.

The IP&R framework has been updated to reflect the 2016 amendment to the Local Government Act. The Resourcing Strategy has been moved closer to emphasise the important role that resource planning must play in delivering the council's strategic objectives.

While there is a direct link from the Community Strategic Plan to the Delivery Program and Operational Plan, this must be informed and supported by the financial, asset and workforce planning undertaken by Council as part of the Resourcing Strategy.

Any community endorsed changes to council's strategic direction and priorities should be reflected in resource planning and allocation.

Community engagement has been expanded to encompass the entire IP&R process. This reflects new requirements, extending the Community Engagement Strategy to all aspects of council engagement, not just the Community Strategic Plan.

Additional requirements under the *Environmental Planning and Assessment Act 1979* to prepare a Community Participation Plan can also be incorporated into a council's wider Community Engagement Strategy. The main components of the framework are summarised below:

Community Strategic Plan

The highest level of strategic planning undertaken. This is prepared by Council for the Community with a ten-year plus timeframe. All other Council plans must support achievement of Council's responsibilities within the Community Strategic Plan objectives.

Resourcing Strategy

Shows how Council will resource its strategic priorities, identified in the Community Strategic Plan. The Resourcing Strategy includes three inter-related elements:

- Long-Term Financial Planning
- Workforce Management Planning
- Asset Management Planning.

Delivery Program

The elected Council's commitment to the community as to what will be delivered during its term in office to achieve the Community Strategic Plan objectives.

Operational Plan

Shows the individual projects and activities Council will undertake in a specific year. It includes Council's annual budget and Statement of Revenue Policy.

Annual Report

Updates our community on council's progress towards achieving these priorities, as well, as the strategies and actions that were developed to achieve the outcomes identified in the Community Strategic Plan.

When Bland Shire Council developed the ten-year Community Strategic Plan in 2017, the themes identified were:

Our People – A strong, healthy, connected and inclusive community

Our Places – Maintain & improve the Shire's assets & infrastructure

Our Leadership – A well run Council acting as the voice of the community

Our Prosperity – Growing our population and jobs.



Disability Inclusion Action Plan

(Disability Inclusion Act 2014 s13(1))

Bland Shire Council's Disability Inclusion Action Plan 2017-2021 outlines Council's actions for a four year period to make the Bland Shire more inclusive of people with a disability. The plan formed part of other major reforms within the disability sector, to encourage positive change to the lives of people with disability and supports the full participation of all community members in all aspects of the community.

Council has already implemented a range of programs and strategies to remove access barriers and increase participation of people with disability in our community. This Plan built on our previous work and sought to strengthen the capacity of all Bland Shire residents. As an all-encompassing planning tool, the Plan had four major focus areas:

1. Positive attitudes and behaviour;
2. Liveable communities;
3. Employment; and
4. Systems and Processes

Adopting a broad focus across all of these areas provided avenues for Bland Shire to continually strive for improvement to ensure our community is inclusive and offers opportunities for the full participation of all community members. Engaging the community is vital to the Plan's success and community members and other local stakeholders are urged to support its implementation. An inclusive Bland Shire will benefit everyone and strengthen our community.

Some of the achievements within the past year with the Disability Inclusion Plan are:

- Festival of Seniors and Services Expo
- Continued provision of Access Incentive Grant Scheme
- Disability Access Map availability
- Information dissemination via regular Service Provider Interagency meetings.
- Promotion of mental health awareness and support services.



Appendices

The Local Government Act 1993 and the associated Regulations prescribes the information to be included in the Annual Report.

The following appendices have been included to meet these criteria:

Bland Shire Council Combined Delivery Program & Operations Plan Progress Report
Bland Shire Council Audited Financial Reports

Appendix 1

Bland Shire Council 2023/24 Combined Delivery Program & Operational Plan Progress Report is a 4-year report that forms an important part of our planning process to ensure Council continues to deliver the services that meet the needs of our communities.

Appendix 2

Council's audited 2023/24 Financial Statements and Special Schedules are attached as Appendix 2.

The report and attached statements are produced in accordance with Australian Accounting Standards and the requirements of the NSW Office of the Local Government (OLG). The Financial Statements are presented in the same format across NSW as required by the OLG, are independently audited, reported to Council, placed on public exhibition and lodged with the OLG each year.

The Bland Shire Council Financial Statements, provided at the end of this Annual Report, include:

- Income Statement
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity; and,
- Statement of Cash flows.

Councillors Details of Mayoral and Councillor Fees, Expenses and Facilities

Local Government (General) Regulation 2005

Details of Overseas Visits by, Council Staff or Representatives

(LG Regulation cl 217 (1)(a))

There were no council related overseas visits by, Council staff or representatives during this reporting period.

Training of Councillors and provision of skill development

(LG Regulation cl 217 (1)(a1) and cl 186)

Expenses incurred during 2023/24 in the training of Councillors and provision of skill development were \$936.

The list below details the training and/or workshops attended by Bland Shire during 2023/24

Program/ Course	Councillor
Section 355 Committee training – 2/8/23	Cr Funnell
Regional Drought Resilience Planning update – 17/10/23	Cr Baker Cr Clark Cr Crowe Cr Funnell Cr Keatley Cr Lord Cr Monaghan Cr McGlynn Cr Moore
Local Government NSW Conference – 12/11 to 14/11/23	Cr Monaghan Cr Crowe
Planning Processes – Bland Shire 30/4/24	Cr Funnell Cr Lord Cr McGlynn Cr Moore
Candidate Information Sessions – 7/5, 8/5 and 14/5 2024	Cr Funnell Cr Keatley Cr Moore

Attendance of Councillors at conferences and seminars

(LG Regulation cl 217 (1)(a1))

Costs associated with attendance at approved conferences and seminars are fully reimbursed. Costs of attending other conferences and meetings of other organisations in accordance with a resolution of the council are also reimbursed. Costs for 2023/24 were \$19,926.

Interstate visits by Councillors, including transport, accommodation and other out of pocket travelling expenses

(LG Regulation cl 217 (1)(a1))

There were no council related interstate visits during this reporting period.

Total amount of money expended during that year on the provision of Councillor facilities and the payment of councillor expenses

(LG Regulation cl 217 (1)(a1))

The total amount expended on payment of expenses and provision of facilities during the year was \$170,057.

The following Mayoral and Councillor Fees were paid during the year:-

i) Mayoral Fees	\$ 28,274
ii) Fees/Allowances	\$111,840

Council reimburses all reasonable travelling expenses incurred in attending meetings of Council or its Committees and in attending to Council business inside and outside the area (with Council's prior approval). The total costs associated with Councillor travel was \$6,992 and meeting expenses were \$2,089.

Council Meetings

(LG Regulation cl 217 (1)(a1))

Ordinary Council meetings are held on the 3rd Tuesday of each month, except January, commencing at 6.30pm. These meetings must be conducted in accordance with the Local Government Act, Regulations and Council's Code of Meeting Practice. A decision supported by a majority of the votes at a Council meeting at which a quorum is present is a decision of the Council.

Audio recordings of each meeting and the minutes are available from Council's website.

The attendance of Councillors at council meetings is reported below:-

Council Meetings 2023/24	July 2023	August 2023	August 2023 Extraordinary	September 2023	October 2023	November 2023	December 2023	December 2023 Extraordinary	February 2024	March 2024	April 2024	May 2024	June 2024
Cr Bruce Baker	✓	✓	✓	✓	✓	✓	x	✓					
Cr Monica Clark	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	✓
Cr Rodney Crowe	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x
Cr Jill Funnell	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Kerry Keatley	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Tony Lord	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Liz McGlynn	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Brian Monaghan	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Roger Moore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	✓ In Attendance						X Apology						

Council Workshops

Council Workshops are held on the 1st Tuesday of each month, except January. These workshops are an informal information sharing session to support and discuss the development of agenda items and / or issues. They are not decision making forums and are not open to the public.

Council Workshops 2023/24	5 July 2023	1 August 2023	5 September 2023	3 October 2023	7 November 2023	5 December 2023	6 February 2024	5 March 2024	2 April 2024	5 May 2024	4 June 2024
Cr Bruce Baker	✓	✓	✓	✓	✓	✓					
Cr Monica Clark	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x
Cr Rodney Crowe	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓
Cr Jill Funnell	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Kerry Keatley	✓	✓	x	x	✓	✓	✓	✓	✓	✓	✓
Cr Tony Lord	✓	✓	✓	x	✓	✓	✓	✓	x	✓	✓
Cr Liz McGlynn	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Brian Monaghan	✓	✓	x	✓	x	x	x	x	x	x	x
Cr Roger Moore	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	✓ In Attendance					X Apology					

Expenses of any spouse, partner or other person who accompanied a councillor in the performance of civic functions, being expenses payable in accordance with the guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors.

(LG Regulation cl 217 (1)(a1))

There were no council related expenses incurred during this reporting period.

Expenses involved in the provision of care for a child or an immediate family member of a councillor

(LG Regulation cl 217 (1)(a1))

There were no council related expenses incurred during this reporting period.

Provision of dedicated office equipment allocated to Councillors

(LG Regulation cl 217 (1)(a1))

IT costs for Councillors for 2023/24 totalled \$3,652.

Telephone calls made by Councillors

(LG Regulation cl 217 (1)(a1))

The Mayor is provided with a mobile phone and call costs were \$123.

Our Workforce

Executive Remuneration

(LG Regulation cl 217(1)(b) & (c))

Council's organisation structure provides for the employment of the General Manager, Director Corporate & Community Services and Director Technical Services as senior staff positions.

The incumbents are employed under Office of Local Government standard contracts of employment.

Executive remuneration packages are on a total employment cost basis and inclusive of a Council owned vehicle, superannuation and salary.

Total Remuneration Package – General Manager	
Component	Total Value
Total value of the salary component of the package	\$245,899
Total amount of any bonus, performance or other payments that do not form part of the salary component	0
Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor	\$26,598
Total value of any non-cash benefits for which the general manager may elect under the package	\$22,000
Total amount payable by way of fringe benefits tax for any such non-cash benefits	0
Total Remuneration Package	\$294,497

Total Remuneration Package – Senior Staff (Directors)	
Component	Total Value
Total value of the salary component of their packages	\$401,538
Total amount of any bonus, performance or other payments that do not form part of the salary components of their packages	0
Total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor	\$44,133
Total value of any non-cash benefits for which any of them may elect under the package	\$44,000
Total amount payable by way of fringe benefits tax for any such non-cash benefits	\$45,224
Total Remuneration Packages	\$534,894

Equal Employment Opportunity Management Plan

(LG Regulation cl 217(1)(a9))

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

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

During the reporting period, all new and commencing staff received information on their rights and responsibilities for promoting EEO and preventing bullying and harassment through the Employee Induction Program.

In 2023/24 Council has merged the EEO Committee membership into the Consultative Committee, with a standing agenda item for EEO matters.

A review of the EEO Management Plan has been undertaken with finalisation currently underway.

Council also provides an Employee Assistance Program, providing staff and their immediate family members access to a free professional counselling service.

Statement of Employment for Paid Work

(LG Regulation cl 217(1)(d))

Statement of total number of persons who performed paid work

The total number of persons who performed paid work for Council on Wednesday, 14 February 2024 were 137

Total number of:	Number
Persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract.	130
Persons employed by the council as senior staff members	3
Persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person	0
Persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	4
TOTAL	137

Statement detailing the action taken by the council in relation to any issue raised by the Anti-slavery Commissioner during the year concerning the operations of the council and identified by the Commissioner as being a significant issue

(LG Act Sec 428(4)(c))

There were no issues raised during the reporting period.

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

(LG Act Sec 428(4)(c))

Goods and services are acquired in accordance with Council's procurement policy and procedures and sourced from reputable providers.

Major works undertaken

- Ninja Park & BMX Track
- WW Netball Courts Resurfacing
- WW Aerodrome Upgrade
- Holland Park Slide Splash Pool Upgrade
- Completion of Youth Space
- Completion of Water Reservoir Upgrade – Truckwash
- Completion of Sewer Treatment Upgrade
- Town Signage
- Heritage Revitalisation Project
- Commence works on Saloon Car Drag Strip Project
- Commence restoration works on the DC3

Contracts Awarded

(LG Regulation cl 217(1)(a2))

Details of each contract awarded for amounts greater than \$150,000.

Contractors Name	Nature of Goods or Services Supplied	Total Amount Payable
Armstrong Toyota	Supply of plant	\$172,812
Austek Constructions	Ninja Park	\$372,835
Chris's Body Builders	Supply of plant	\$212,630
Cleary Earth & Civil	Roadworks	\$173,663
Cooper Civil & Crushing Pty Ltd	Crushing & Winning of Gravel	\$406,371
Court Craft (Aust) Pty Ltd	WW Netball Courts	\$434,306
CRS (NSW) Pty Ltd	Roadworks	\$679,206
Fulton Hogan Industries Pty Ltd	Roadworks	\$9,779,127
Goldenfields Water County Council	Water Reliability Project	\$601,766
Avante Linemarking Services	Roadworks	\$794,294
Rods Earthmoving & Excavation Pty Ltd	Earthworks & Cemetery works	\$657,375
Stabilised Pavements of Australia	Roadworks	\$6,500,145
Technology One	Supply of operating system	\$158,028
Wagga Trucks	Supply of plant	\$180,145
Westrac NSW	Supply of plant	\$192,423

Rates & Charges Written Off

(LG Regulation cl 132)

Rates and charges of \$143,080 were written off during 2023/24 in accordance with the provisions of the Local Government Act 1993. Rates and charges written off during 2023/24 include:

Rates & Annual Charges	\$
Rates	3,295
Sewer	2,424
Domestic Waste Management Charges	386
Stormwater Charges	43
Pensioner Rebates	136,932
TOTAL	143,080

Legal Proceedings

(LG Regulation cl 217 (1)(a3))

For the year 2023/24 council incurred \$28,441 in legal expenses for proceedings taken by against council. A summary of the legal proceedings includes:

Matter Legal	Costs incurred	Status
Debt Recovery	\$7,691	Ongoing
Planning Matters	\$1,624	Finalised
Other Matters	\$7,716	Finalised
TOTAL	\$17,031	

External Bodies, Companies and Partnerships

Delegated External Bodies

(LG Regulation cl 217(1)(a6))

The Council delegated functions to the following bodies:

- **Riverina Eastern Regional Organisation of Councils (REROC)** - The development of resource sharing initiatives between member councils and other adjoining councils.
- **Riverina Regional Library** – Cooperation between libraries in the Riverina Region to provide enhanced library services including the Shires of Bland, Coolamon, Cootamundra-Gundagai, Federation, Greater Hume, Junee, Leeton, Lockhart, Snowy Valleys and Temora Council.

Council jointly participates in the:

- Road Safety Officer Project administered by REROC with Temora, Junee and Coolamon Councils – with support from Transport for NSW.
- Internal Audit Services – administered by Bland Shire with Coolamon, Cootamundra- Gundagai, Junee, Lockhart and Temora Shire Councils.
- Mine Access Road Partnership – Lachlan, Forbes and Bland Shire Council and Evolution Gold Mine
- Funded Bland Shire services for Bland Shire Children Services, Bland Community Care and Bland Community Development

Participation in Corporations, Partnerships, Trusts, Joint Ventures, Syndicates or Other Bodies

(LG Regulation cl 217(1)(a8))

Council was involved in the following organisations: -

- Country Mayors Association
- Eastern Riverina Arts
- Local Government NSW
- Murrumbidgee Local Health District
- Murrumbidgee Local Land Services
- NSW Food Authority
- Riverina Eastern Regional Organisation of Councils (REROC)
- Riverina Joint Organisation (RIVJO)
- Riverina Regional Library
- StateCover Mutual Limited
- StateWide Mutual Limited
- The Riverina
- West Wyalong Local Aboriginal Land Council

Controlling interest in companies

(LG Regulation cl 217(1)(a7))

The Council did not hold a controlling interest (whether alone or in conjunction with other councils) in any company during the year.

Council periodically invites representatives of key stakeholder organisations to address Council and the community to provide information and operational updates during Council meetings. There was one (1) presentation during the 2023/24 year.

Council Meeting	Organisation
November 2023	Financial Statements and Audit Presentation – Brad Bohun

Section 355 Committees of Management

The Council has delegated functions to the following bodies operating as Council Committees of Management as defined under S.355:

- Barmedman Community Committee
- Ungarie Showground & Recreation Committee
- Ungarie Advancement Group
- Ungarie Retirement Village
- Weethalle Community Committee
- Wyalong School of Arts & Hall Committee
- Mirrool Silo Kick Challenge Committee

Annual assistance provided to Council Committees of Management as defined under S.355 during the 2023/24 year was \$30,840

Section 356 Contributions and Grants to Financially Assist Others

(LG Regulation cl 217(1)(a5))

Contributions, Grants and Donations		
Beneficiary	Purpose	Amount
Davies Motorcycles & Power Equipment	Access Incentive Scheme Grant	\$5,000
Southern Sports Academy	Strengthening Communities	\$2,000
WW Community Radio	Strengthening Communities	\$4,937
WW Rose Garden	Contribution	\$2,003
WW Hospital Auxiliary	Donation	\$1,500
Western Region Academy of Sport	Contribution	\$385
WW Horse Sports & Rodeo Assoc	Strengthening Communities	\$2,000
Barmedman Development Association	Strengthening Communities	\$1,000
West Wyalong Show Society	Strengthening Communities	\$6,000
TOTAL		\$19,825

Private Works

(LG Regulation cl 217(1)(a4))

There were no resolutions made under section 67 concerning work carried out on private land during 2023/24.

During the year Council undertook works on private land but no subsidies were provided.

The Council's policy in relation to these works is to charge plant at rates based on a commercial return (including operator) and capital invested. Additional labour is charged at cost plus 60% for overheads.

Summary or details of work	Cost	Total amount by which Council has subsidised any such work
Various private works	\$26,475	Nil

Private Works Breakdown - 2023/24

Details Of Work	Cost
Plant Hire	\$24,975
Roadworks	\$1,500
TOTAL	\$26,475

Report on Capital Works Projects

Capital Works		
Project	2024/24 Expenditure	Total Cost to Date
WW Recreation Upgrade	557,714	702,591
WW Aerodrome Upgrade	159,265	652,381
Bridge/Culvert Work	66,423	674,708
Pool Slide Splash Pool	73,491	81,051
Sewer Treatment Upgrade	10,286	348,250
Youth Space	95,658	188,525
Natural Heritage Reserve	11,442	27,128
Water Reservoir Truckwash	15,811	34,766
Saloon Car Drap Strip	55,462	55,582
Ungarie Road	301,357	1,151,386
BMX Adventure Park	445,965	450,016
Town Signage Project	248,658	248,658
Heritage Revitalisation - Wyalong Hall	57,933	57,933
Resources for Regions - Roads Upgrade	804,071	804,071
DC-3 Restoration Lions Park	25,430	25,430
Roads to Recovery 23/24	3,837,843	3,837,843
NSW Safer Roads Program	2,124,011	2,124,011
Regional Roads Block Grant	1,635,083	1,635,083

Stormwater Management

(LG Regulation cl 217(1)(e))

Council's stormwater infrastructure comprises an extensive network of:

- More than 19.5kms of open channels, drains and waterways. These are located and routed through the urban environment
- Piped drainage and pits that flow into open channels
- Devices to improve water quality such as retarding and detention basins and wetlands

Maintenance works undertaken on the stormwater system this year included quarterly inspections and maintenance of the system on an as needs basis. Capital Renewal is completed as per council's asset management system and depends on funds available.

The following works were undertaken this year on Council's stormwater system during the 2023/24 financial year:

- Ongoing maintenance of the stormwater network
- Cleaning out of earth channels
- Slashing and mowing of the banks
- Improvements to harvesting and reuse operations.
- Works to better manage stormwater.
- Commencement of the Wyalong/West Wyalong Flood Risk Management Study and Plan

Companion Animals Management

(LG Regulation cl 217(1)(f))

Lodgement of pound data collection returns with the Office of Local Government

Information on the pound activities is maintained by Council's Development & Regulatory Services. This information is collated each month and entered into the Survey of Council Seizures of Cats and Dogs on the NSW Pet Registry website.

Strategies Council has in place to promote and assist the desexing of dogs and cats

Council encourages all animals that are leaving the pound to be desexed prior to their release. All animals must be registered prior to being released from the Council pound. Registration is cheaper for desexed animals which is an incentive to get the animal desexed. All animals sold from the pound are desexed which is included in the sale price of the animal.

Strategies in place to comply with the requirement under section 64 of the *Companion Animals Act 1998*, to seek alternatives to euthanasia for unclaimed animals

All animals that are not claimed by the owner are assessed for suitability for rehoming. Dogs that have been declared dangerous are not rehomed. Ninety-nine percent of the dogs impounded during 2023/24 were released to a rehoming organisation or sold from the impounding facility.



Animals Sold/Re-homed

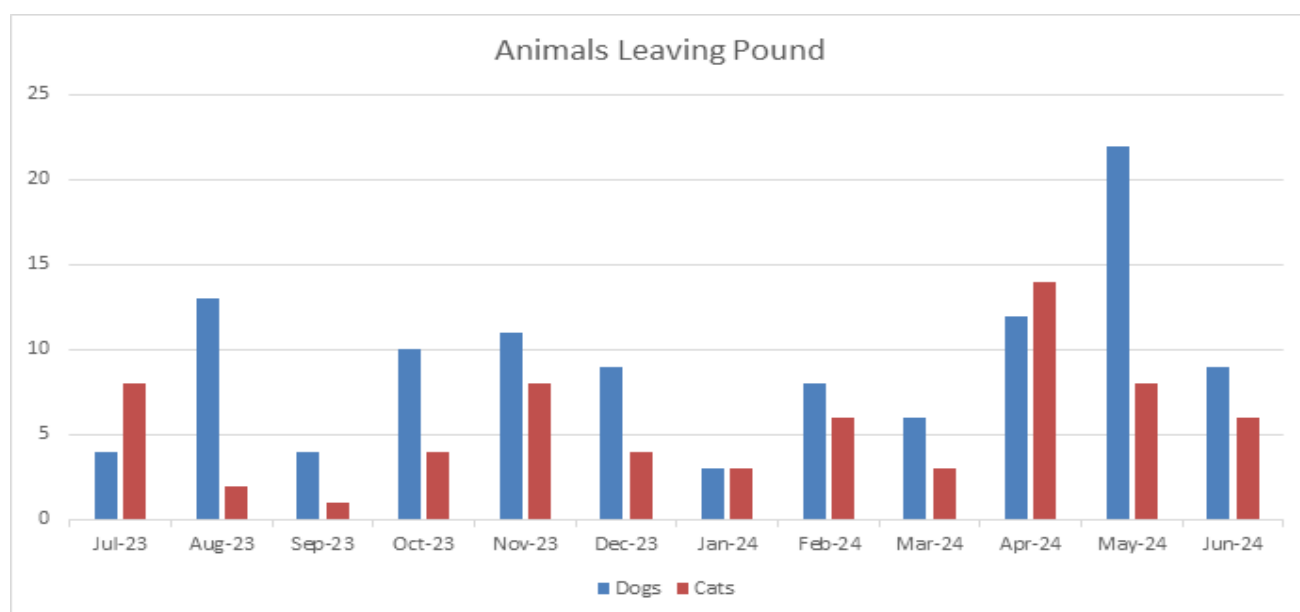
65 Cats
79 Dogs



Animals Euthanased

4 Cats
7 Dogs

Animals leaving the pound includes cats and dogs returned to owner, sold from the Pound or released to rehoming organisations.



Lodgement of data relating to dog attacks with the Office of Local Government

Dog attacks are entered on the NSW Pet Registry within 72 hours of the attack being reported to Council. During the reporting period nine (9) attacks were investigated by Council's Rangers.

Amount spent relating to companion animal management and activities

The amount spent in relation to companion animal management was approximately \$273,687 which includes employee costs, veterinary support and pound maintenance, as detailed below.

Expenditure	
Employee Costs	\$199,211
Veterinary Support	\$2,861
Impounding Expenses	\$6,666
Pound Maintenance	\$2,551
Depreciation	\$7,091
Dog Registrations	\$33,841
Overheads	\$20,500
Telephone Costs	\$443
PIN Processing Fees	\$523
Total Expenses	\$273,687

Companion animal community education programs

Council provides information on its website in relation to responsible pet ownership. This information is updated on a regular basis.

Detailed information of money used for managing and controlling companion animals.

Income	
Enforcement Activities	\$420
Dog Impounding Fees	\$758
Animal Registrations	\$34,206
Sales	\$37,845
Total Income	\$73,229

Off leash areas provided in the council area

Mirri Ngurang Park located within the Cooinda Reserve provides agility equipment as well as open space for residents and visitors to utilise as an off leash area

Planning Agreements

(Environmental Planning & Assessment Act 1979, s 7.5(5))

Developer	Development	Commencement Date	Details
Regional Hardrock (West Wyalong) Pty Ltd	Voluntary Planning Agreement - Development Application Number DA2020/0004	21 October 2020	Annual monetary contributions of \$7,000 paid to Council
Evolution Mining (Cowal) Pty Ltd	Planning Agreement - Cowal Gold Operations Underground Development (Development Application No. SSD 10367)	21 February 2022	Council has a VPA with Evolution Mining (Cowal) Pty Ltd relating to SSD 10367 to the value of \$60,000 + CPI for road maintenance on Ungarie Road, Wamboyne Road, Blow Clear Road and Bonehams Lane plus community enhancement contributions of \$200,000 + CPI
Evolution Mining (Cowal) Pty Ltd	Agreement - Evolution Mining (Cowal) Pty Ltd – Road Maintenance Agreement	2013	Council also has an agreement with Evolution Mining (Cowal) Pty Ltd for Road Maintenance Activities executed in 2013 to the value of \$150,000 + CPI per year across the shires of Forbes, Lachlan and Bland

Report on additional information in relation to section 7.11 contributions and section 7.12 levies

The payment of contributions and levies paid to Council during the 2023/24 year was \$32,000.

Report on special variation expenditure if required to do so by the instrument made by the Minister

There was no variation during this period.

Particulars of any environmental upgrade agreement entered into by the council

There were no environmental upgrade agreements entered into during this period.

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

There has been no use or expenditure of development contributions and levies.

Details of projects for which contributions or levies have been used

There has been no project contributions or levies used for this financial year.

Contribution or levy	Total value received during the year	Total value expended during the year
Voluntary Planning Agreements	\$270,554	0
Section 7.11	\$32,000	0
Section 64	\$25,000	0
Total	\$327,554	0

Government Information (Public Access) Act (GIPA)

Obligations under s.125 of the GIPA Act

1. Review of proactive release program - Clause 8(a)
Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency

Yes

Information made publicly available by the agency

Yes

A systematic program is undertaken annually to review documents listed in Council's Information Guide. The review seeks to identify corporate information not contained in the Information Guide that could be proactively made available to the public without imposing unreasonable additional cost to Council.

Under Section 6 of the GIPA Act, Council must make its 'open access information' publicly available unless there is an overriding public interest against disclosure of the information. Open access information is required to be published on Council's website unless to do so would impose an unreasonable additional cost on Council (in these instances, Council's website explains where that information can be obtained – generally by contacting Council's Customer Service Centre or by contacting Council's Public Officer as stated).

Open access information is defined in Section 18 of the GIPA Act and includes:
Council's policy documents;

- An Information Guide which contains information about Council's structure and functions, and lists the type of information that is publicly available;
- A disclosure log of formal access applications which includes release of information that Council believes may be of interest to other members of the public;
- A register of contracts worth more than \$150,000 which Council has with private sector bodies;
- A record of open access information that Council has not made publicly available on the basis that there is an overriding public interest against disclosure;
- Such other information that may be prescribed by the GIPA Regulation as open access information.

Council encourages applications for information not available on its website to be made under the informal request provisions of the GIPA Act to ensure the information requested is clearly identified and reduce the possibility of delays.

During the reporting period, Council continued to proactively release information, in addition to the statutory release of open access information.

Documents held by Bland Shire Council

The following list of general documents held by Council has been divided into four sections as outlined by Schedule 5 of the Government Information (Public Access) Act:

- Information about Council.
- Plans and Policies;
- Information about Development Applications;
- Approvals, Orders and other Documents

Schedule 5 of the Government Information (Public Access) Act requires that these documents held by Council are to be made publicly available for inspection, free of charge. The public is entitled to inspect these documents either on Council's website (unless there is an unreasonable additional cost to Council to place these documents on the website) or at the offices of the Council during ordinary office hours or at any other place as determined by the Council. Any current and previous documents of this type may be inspected by the public free of charge.

Copies can be supplied for reasonable copying charges, in accordance with Council's adopted Revenue Policy.

These documents are:

Information about Council

- Council's adopted Code of Conduct
- Code of Meeting Practice
- Annual Report
- Annual Financial Reports
- Auditor's Report
- Management Plan
- EEO Management Plan
- Policy concerning the payment of Expenses incurred by, and the Provision of facilities to,
- Annual Reports of Bodies Exercising functions delegated by Council
- Any Codes referred to in the LGA
- Returns of the Interests of , designated persons and delegates
- Agendas and Business Papers for any meeting of Council or any Committee of Council
- Minutes of any meeting of Council or any Committee of Council
- Departmental Representative Reports presented at a meeting of Council
- Land Register
- Register of Investments
- Register of Delegations
- Register of Graffiti removal Works
- Register of current Declarations of Disclosures of Political donations
- Register of Voting on Planning Matters
- Plans and Policies
- Local Policies adopted by Council concerning approvals and orders
- Plans of Management for Community Land
- Environmental Planning Instruments, Development Control Plans and Contribution Plans

Information about Development Applications

Development Applications and any associated documents received in relation to a proposed development:

- Home Warranty Insurance documents
- Construction Certificates
- Occupation Certificates
- Structural Certification Documents
- Town Planner Reports
- Submissions received on Development Applications
- Heritage Consultant Reports
- Tree Inspections Consultant Reports
- Acoustic Consultant Reports
- Land contamination Consultant Reports
- Records of decisions on Development Applications including decisions on appeals
- Records describing general nature of documents that council decides to exclude from public view including internal specifications and configurations and commercially sensitive information.
- Approvals, Orders and Other Documents
- Applications for approvals under part 7 of the LGA
- Applications for approvals under any other Act and any associated documents received
- Records of approval granted or refused, any variation from Council Policies and reasons for the variation, and decisions made on appeals concerning approvals
- Orders given under Part 2 of Chapter 7 of the LGA, and any reasons given under Section 136 of the LGA
- Orders given under the Authority of any other Act
- Records of Building Certificates under the Environmental Planning and Assessment Act 1979
- Plans of land proposed to be compulsorily acquired by Council
- Compulsory Acquisition Notices
- Leases and Licenses for use of Public Land classified as Community Land

Number of formal access applications received

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review.

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
0

Number of refused formal applications for Schedule 1 information - Clause 7(c)

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0%	0%	

Statistical information about access applications - Clause 7(d) and Schedule 2

Table A: Number of applications by type of applicant and outcome*										
	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm /Deny whether information is held	Application Withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0%
Members of Parliament	0	0	0	0	0	0	0	0	0	0%
Private sector business	0	0	0	0	0	0	0	0	0	0%
Not for profit organisations or community groups	0	0	0	0	0	0	0	0	0	0%
Members of the public (by legal representative)	0	0	0	0	0	0	0	0	0	0%
Members of the public (others)	0	0	0	0	0	0	0	0	0	0%
Total	0	0	0	0	0	0	0	0	0	0%
% of Total	0%	0%	0%	0%	0%	0%	0%	0%		

* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm /Deny whether information is held	Application Withdrawn	Total	% of Total
Personal Information applications*	0	0	0	0	0	0	0	0	0	0%
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0	0	0%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0%
Total	0	0	0	0	0	0	0	0	0	0%
% of Total	0%	0%	0%	0%	0%	0%	0%	0%		

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	0	0%
Invalid applications that subsequently became valid applications	0	0%
Total	0	0%

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

	No of times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Privilege generally - Sch 1(5A)	0	0%
Information provided to High Risk Offenders Assessment Committee	0	0%
Total	0	

*More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

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

	Number of occasions when application not successful	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	

Table F: Timeliness

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

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by ADT	0	0	0	0%
Total	0	0	0	

*The Information Commissioner does not have the authority to vary decisions but can make recommendation to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

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

Table I: Applications transferred to other agencies

	Number of applications for review	% of Total
Agency-Initiated Transfers	0	0%
Applicant – Initiated Transfers	0	0%
Total	0	

Public Interest Disclosure Act 1994 and Public Interests Disclosures Regulations 2011

Public authorities are required to report annually to Parliament on their obligations under the [Public Interest Disclosures Act 1994](#) (section 31). The annual report must be prepared within four months after the end of each reporting year and submitted to the Minister responsible for the public authority. It must be tabled in each House of Parliament by the Minister as soon as practical after it is prepared, unless it is included in an annual report prepared for the purposes of the [Annual Reports \(Departments\) Act 1985](#) or the [Annual Reports \(Statutory Bodies\) Act 1984](#).

1. Statistical information on PIDs

Information on PIDs	1 October 2023 – 30 June 2024
Number of public officials who made PIDs	Nil
Number of PIDs received	Nil
Of PIDs received, number primarily about:	
Corrupt conduct	N/A
Maladministration	N/A
Serious and substantial waste	N/A
Government information contravention	N/A
Local government pecuniary interest contravention	N/A
Number of PIDs finalised	Nil

Note: The number of PIDs finalised only refers to PIDs that have been received since June

2. Commentary on PID obligations

- 2.1. Council adopted the Public Interest Disclosure Policy in October 2023 based primarily on the guidelines issued by the NSW Ombudsman and following the amendment to the Public Interest Disclosures Act
- 2.2. Council's General Manager has raised the existence of the Policy through a number of staff meetings as well as through the Staff Consultative Committee.
- 2.3. Relevant staff identified as Disclosure Officers have received training.

Swimming Pool Inspections

Bland Shire Council is required to inspect swimming pools across our LGA to ensure compliance with the requirements of section 22B of the Swimming Pools Act 1992 (the Act).

Swimming pools that fall within the following two categories require a mandatory inspection at least every 3 years:

- premises on which there is a tourist and visitor accommodation; or
- properties with more than two dwellings.

The program does not require the inspection of a swimming pool where there is a valid certificate of compliance or a relevant occupation certificate.

	Number of Swimming Pools	Certificate of Registrations	Current Certificates of Compliance	Inspections Carried Out 2022/23 FY	Certificates of Compliance Issued	Certificates of Non-Compliance Issued
Tourist & Visitor Accommodation	9	8	8	18	8	2
Premises with more than 2 Dwellings	0	-	-	-	-	-

Under section 22D of the Act, Council must issue a certificate of compliance if the swimming pool is registered on the NSW Swimming Pool Register, has been inspected by a registered certifier and complies with the requirements of the Swimming Pool Act 1992 and Swimming Pool Regulation 2018.

A certificate of Compliance remains valid for a period of three years from the date on which it is issued but ceases to be valid if a direction is issued for non-compliance in respect of the swimming pool barrier to which the certificate relates.

Certificate of Compliance

For the purposes of section 22D (8) of the Act, if a local authority or an accredited certifier has inspected a swimming pool under Division 5 of Part 2 of the Act and is satisfied that the requirements for the issue of a certificate of compliance have been met, the information must be entered on the NSW Swimming Pool Register within 3 business days after the inspection.

Certificate of Non-Compliance

For the purposes of section 30A (3) of the Act, if a local authority or an accredited certifier has inspected a swimming pool under Division 5 of Part 2 of the Act and is satisfied that the requirements for the issue of a certificate of compliance have not been met, the information must be entered on the Register within 3 business days after the inspection.

	Applications Received	Certificate of Registrations	Inspections Carried Out	Re-Inspection Carried Out	Certificates of Compliance Issued	Certificates of Non-Compliance Issued
Certificate of Compliance Applications Received by Council 2023/24	11	10	11	9	9	2

Recovery and Threat Abatement Plans

Bland Shire Council has not been identified in plans as being responsible for implementation of measures included in plans under the *Fisheries Management Act 1994*.

Coastal Protection Services

There are no Coastal Protection Services provided by Council

Carers Recognition Act 2010

The Carers Recognition Act 2010 aims to increase recognition and awareness of the role carers' play in providing daily care and support to people with a disability, medical condition, mental illness or who are frail aged. The act recognises and promotes the role of carers.

Bland Community Care Service (BCCS) employees/carers support seniors with their day-to-day activities to enable them to live independently in their own home.

Bland Community Care Centre prides itself on the care and support that we offer to the elderly community of West Wyalong and surrounds. We offer in-home support, such as domestic assistance, shopping, personal care, yard maintenance, flexible respite, social support groups and providing equipment such as alarms, shower chairs and other mobility aids. Our aim is for our clients to be able to stay living in their own home safely and independently, with the supports that they need.

It is important for our clients to maintain a social life and to not feel isolated, we seek to achieve this by running weekly groups in our Centre. This includes: - Bland Blokes group which allows our group of local men to come in and have a cup of tea or coffee and talk about anything that interests them. Wednesday Activity Day (WAD), clients participate in trivia, quizzes, physical and board games, theme days, visits from Daycare and entertainers, and special days such as Easter and Christmas. Clients enjoy a home cooked lunch including dessert. We provide transport for WAD to those who attend from Ungarie, Wyalong and West Wyalong.

We also walk over to the village to collect clients who live there, many of whom attended prior to moving there. On Mondays we run one Gentle Exercise Group, and on Thursday, we run two gentle exercise groups. Our clients complete both seated and standing exercises and use a variety of equipment such as hand weights, floor pedals and pilates balls. Clients end the session by going for a small walk around the courtyard if they feel like it. Clients then sit down and then have a cup of tea or coffee and a chat for the remainder of the hour.

We also take groups on small excursions instead of the usual group activities. This has included local trips such as the West Wyalong show, events at the Library, Museum, lunches and other community events. Trips out of town have included Temora Aviation & Rural Museums, Condobolin Utes in the Paddock and Forbes for shopping.

Our Centre has also had some staffing challenges over the 2022/23 year.

Council has met its obligations under the Carers Recognition Act 2010 as outlined by the Australian Government.

The obligations being:

- Having an understanding of the Statements for Australian Carers
- Raising awareness among employees and contractors on the purpose of the Act
- Ensure staff and contractors have an understanding of the obligations associated with the Act
- Consider the needs of carers

Business Activities

Category 1 & 2 Business Activities

A Category 1 business is one that “must be capable of being separately identified within the operations of Council and have its accounting and other operations structure in such way as to provide a distinct reporting framework for its operations to Council.”

A Category 2 business is a business with an annual gross operating income of less than \$2m.

Council's business activities as reported within the Annual Financial Statements include Council's Sewerage Business Activity (Category 2).

Summary of Progress of the Council in implementing the principles of Competitive Neutrality

- a) Category 2 Business Activities have been identified: Sewerage Business Activity
- b) All income and expenditure has been reported for the Business Activity and the Special Purpose Financial Statements have been prepared in accordance with:
 - The NSW Government Policy Statement “Application of National Competition Policy to Local Government”
 - The Division of Local Government Guidelines “Pricing and Costing for Council Business – A Guide to Competitive Neutrality”
 - Local Government Code of Accounting Practice and Financial Reporting
 - The NSW Office of Water (Department of Environment, Climate Change & Water) Guidelines “Best Practice Management of Water and Sewerage”

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**Bland Shire Council
Annual Report 2023/24**

Bland Shire Council Operational Plan 2024/2025



claire wishart

Cover Artwork: Mornings, Melodies and Memories Artwork.

Throughout this program, staff collected handprints from participants, which have been made into a community wide art project. Claire Cummings from Splatter Gallery compiled the handprints into the piece which symbolises that we are all part of the one community.

Contents

Foreword	4
From the Mayor and General Manager	4
An introduction to Integrated Planning & Reporting	5
What is Integrated Planning & Reporting?	5
Key purpose of an Operational Plan.....	7
How to read the Operational Plan 2024/2025	8
About Bland Shire Council	9
Our Councillors	9
Our Organisation	10
Our Shire	11
Operational Plan Actions, outcomes and measures.....	12
Changes to Actions listed in 2023/24 Operational Plan	38

Foreword

From the Mayor and General Manager

We are pleased to present the Bland Shire Council's Operational Plan for 2024/2025, supporting the Community Strategic Plan "Your Vision, Our Future 2017-2027." In recent years, service provision has evolved, extending beyond traditional roles to promote the social, economic, environmental, and cultural well-being of our communities.

Expectations of local government have risen as other levels of government have transferred various functions to councils. This has led to councils offering a wider range of services and facilities while striving to maintain higher standards with limited revenue growth.

These challenges have been compounded by financial pressures and rising costs, outpacing revenue growth. The Resourcing Strategy aims to help Council achieve its goals outlined in the Community Strategic Plan, Delivery Program, and Operational Plan.

The Delivery Program, updated every four years, is a commitment to the community, directly linked to the Community Strategic Plan's objectives. It serves as a reference point, ensuring all plans, projects, and funding align with its goals.

The Operational Plan, updated annually, supports the Delivery Program and Community Strategic Plan, detailing projects and activities for the year. It also includes measures to assess the effectiveness of programs and services.

Bland Shire Council takes pride in maintaining high service standards, enhancing traditional objectives, and achieving significant financial savings while meeting stringent requirements. Our capital investments have improved parks, gardens, sporting, and community facilities, reflecting community pride and satisfaction.

Council aims for maximum efficiency, implementing valuable initiatives and embracing new technology and ideas for organizational and community betterment. Staff are committed to continuous improvement, making Bland Shire an outstanding performer in this regard.

Council's activities are guided by dedicated Councillors and staff passionate about Bland Shire's future. This dedication drives Council's performance in delivering highly valued services.

Through prudent financial planning and community commitment, Council has met its Fit for the Future goals. It continues to streamline processes and address challenges to ensure financial sustainability for a vibrant and prosperous future.

Cr Brian Monaghan
Mayor

Grant Baker
General Manager

An introduction to Integrated Planning & Reporting

What is Integrated Planning & Reporting?

Integrated Planning and Reporting (IP&R) in New South Wales (NSW) is a framework mandated by the NSW Government to ensure that councils effectively plan for the future and transparently report on their activities and performance to their communities. The purpose of IP&R is to:

- **Promote Sustainable Development:** By requiring councils to develop long-term Community Strategic Plans, IP&R encourages councils to consider the social, environmental, economic, and cultural needs of their communities in a holistic manner, promoting sustainable development.
- **Improve Service Delivery:** IP&R helps councils align their resources with community priorities, leading to more effective and efficient service delivery.
- **Enhance Accountability and Transparency:** By requiring councils to develop clear, measurable objectives and report on their progress, IP&R enhances accountability and transparency in local government.
- **Engage with the Community:** IP&R requires councils to engage with their communities in the planning process, ensuring that community priorities and feedback are considered in decision-making.

Overall, the purpose of Integrated Planning and Reporting in NSW is to strengthen the governance and performance of local councils, ultimately leading to better outcomes for communities.

Plans across the IP&R suite are developed with consideration to existing documentations at a local, state and federal level to focus on addressing the needs of the local community. The main components of the framework are summarised below:

Community Strategic Plan

The highest level of strategic planning undertaken by Council, with a ten-year plus timeframe. All other plans must support achievement of the Community Strategic Plan objectives.

Resourcing Strategy

Shows how Council will resource its strategic priorities, identified through IP&R. The Resourcing Strategy includes three inter-related elements:

- Long-Term Financial Planning
- Workforce Management Planning
- Asset Management Planning.

Delivery Program

The elected Council's commitment to the community about what it will deliver during its term in office to achieve the Community Strategic Plan objectives.

Operational Plan

Shows the individual projects and activities Council will undertake in a specific year. It includes Council's annual budget and Statement of Revenue Policy.

Annual Report

Is a report back to the community on the work undertaken by Council in a given year to deliver on the commitments of the Delivery Program via that year's Operational Plan. Council also reports on its financial and asset performance against the annual budget and longer-term plans.

State of the Shire Report

The State of our Shire Report should be presented to the second meeting of a newly elected council for noting. The report will cover the 4-year term of the previous council and will objectively track council's progress against the Community Strategic Plan (CSP). The report will provide information that sets the scene for the new council and may include achievements to date and highlight future work to be undertaken.

When Bland Shire Council developed the ten-year Community Strategic Plan in 2017, the themes identified were:



Our People:

A strong, healthy, connected and inclusive community



Our Places:

Maintain & improve the shire's assets & infrastructure



Our Leadership

A well-run Council acting as the voice of the community



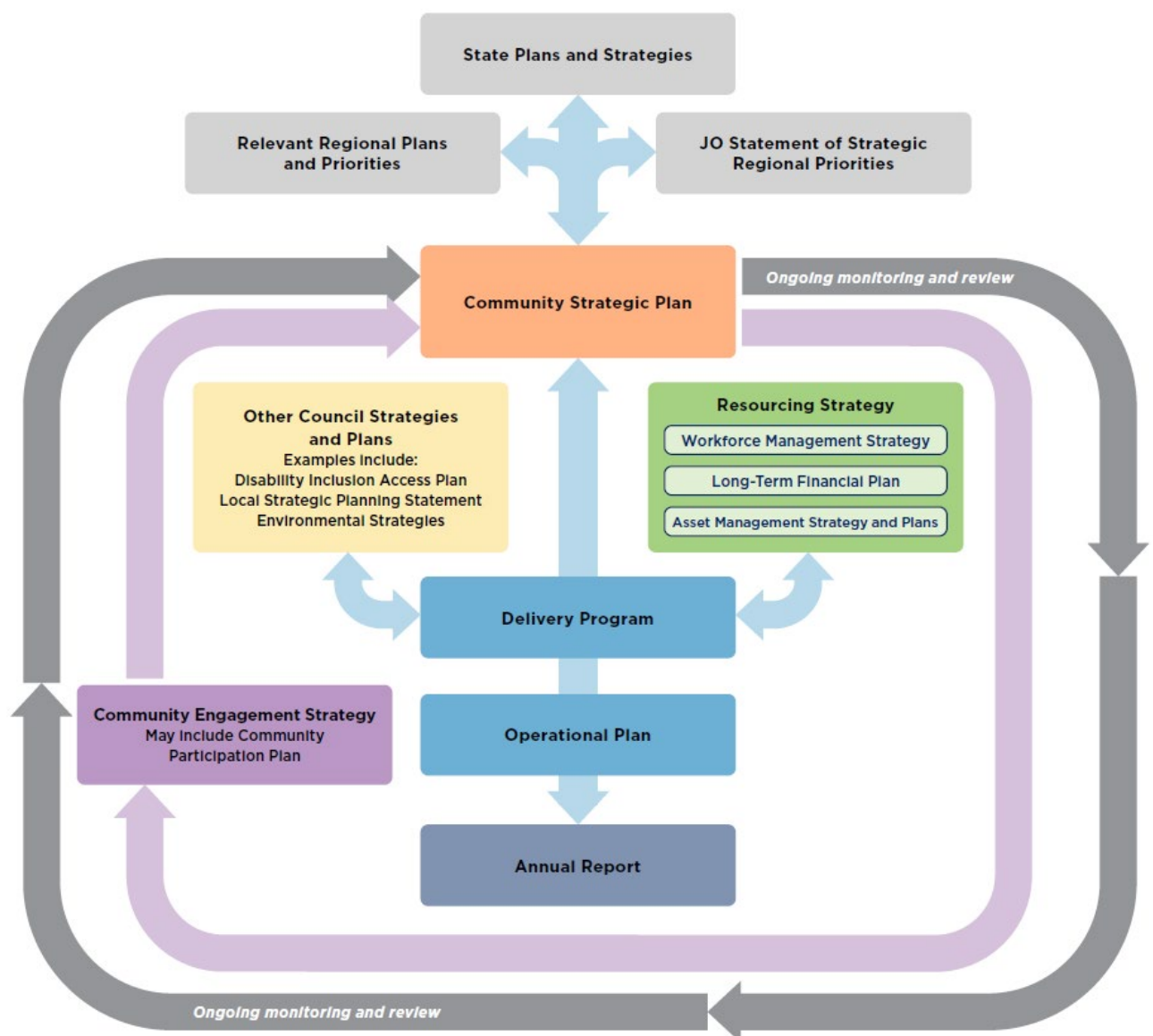
Our Prosperity:

Growing our population and jobs.

Key purpose of an Operational Plan

In the context of Integrated Planning and Reporting (IP&R) in New South Wales (NSW), an Operational Plan is a key document that outlines how a council will implement the strategies and actions set out in its Delivery Program for a specific financial year. The Operational Plan provides detailed information on the projects, programs, and activities that the council will undertake to achieve its strategic objectives.

The Operational Plan shows the individual projects and activities that Bland Shire will undertake during the 2024/2025 financial year and forms part of the IP&R process as shown in the following diagram.




How to read the Operational Plan 2024/2025

The DRAFT OP24/25 has been developed through consultation with staff and with reference to the existing Delivery Program. Staff assessed the actions which were identified and allocated to them for the 2023/2024 Operation Plan and provided feedback which was used to generate the Draft for the coming year. The document shows how each Operational Plan Action relates back to the DP and CSP but has been developed as a stand-alone document in accordance with the new IP&R process. There has been a reduction in the numbers of actions as, upon review, it was identified that the previous documents contained similar or duplicate actions.

Attached to the Draft OP24/25 is a list of actions which were removed from previous years and an explanation for their removal. As this is the final year of the existing Delivery Program, there are several actions which have been removed or amalgamated with others.

Each of the CSP themes are represented by a differing colour and the Draft was developed to incorporate these various areas of focus. To assist in reading the document, as shown below, the first column includes the CSP theme while the second lists the CSP Outcome from that theme. The third column is the DP Action which is designed to delivery on the CSP Outcome. The remaining columns are for the Operational Plan Action and the code that relates to that action. The Operation Plan Action column also includes the responsible officer and the measure for each of the actions.

Community-Strategic-Plan-theme	CSP-Outcome	Delivery-Program-Action (To-deliver-CSP-Outcome)	Code	Operational-Plan-Action
Objective 4: Our Prosperity 	14: Visitors and tourists are welcomed.	14.1: Work with the tourism industry to identify and develop products and services that appeal to visitors of the Shire.	14.1.1	Maintain relationships with NSW and Australian tourism agencies and other regional stakeholders to progress tourism initiatives within the Bland Shire. Responsibility—Tourism & Administration Officer Measure—Number and nature of meetings attended (one meeting quarterly per community group), Key outcomes of meetings.
			14.1.2	Promote tourism and visitation to Bland Shire through quality and accessible Visitor Information Services. Responsibility—Tourism & Administration Officer Measure—Number and nature of online promotional activities (at least one per week), Number and nature of printed publications (at least one per annum), report all other promotion ventures undertaken.
		14.2: Attract a diverse range of Visitors to the Shire.	14.2.1	Investigate technology and/or tourism initiatives/attractions to improve the visitor experience within Bland Shire. Responsibility—Tourism & Administration Officer Measure—Quarterly monitoring and investigating of existing and new technology.
	15: Bland Shire is promoted as a	15.1: Encourage and actively seek out businesses and industry to relocate within the Shire.	15.1.1	Support business and/or industry operators to establish within Bland Shire through programs such as the Business Development Assistance Fund. Responsibility—General Manager

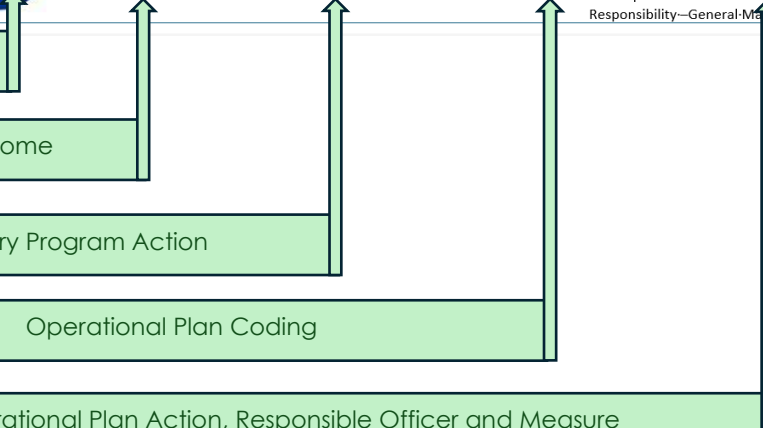
CSP Theme

CSP Outcome

Delivery Program Action

Operational Plan Coding

Operational Plan Action, Responsible Officer and Measure



About Bland Shire Council

Our Councillors



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(Mayor)

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Cr Tony Lord
(Deputy Mayor)

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Cr Monica Clark

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Cr Rod Crowe

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Cr Jill Funnell

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Cr Kerry Keatley

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Cr Liz McGlynn

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Cr Roger Moore

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Our Organisation

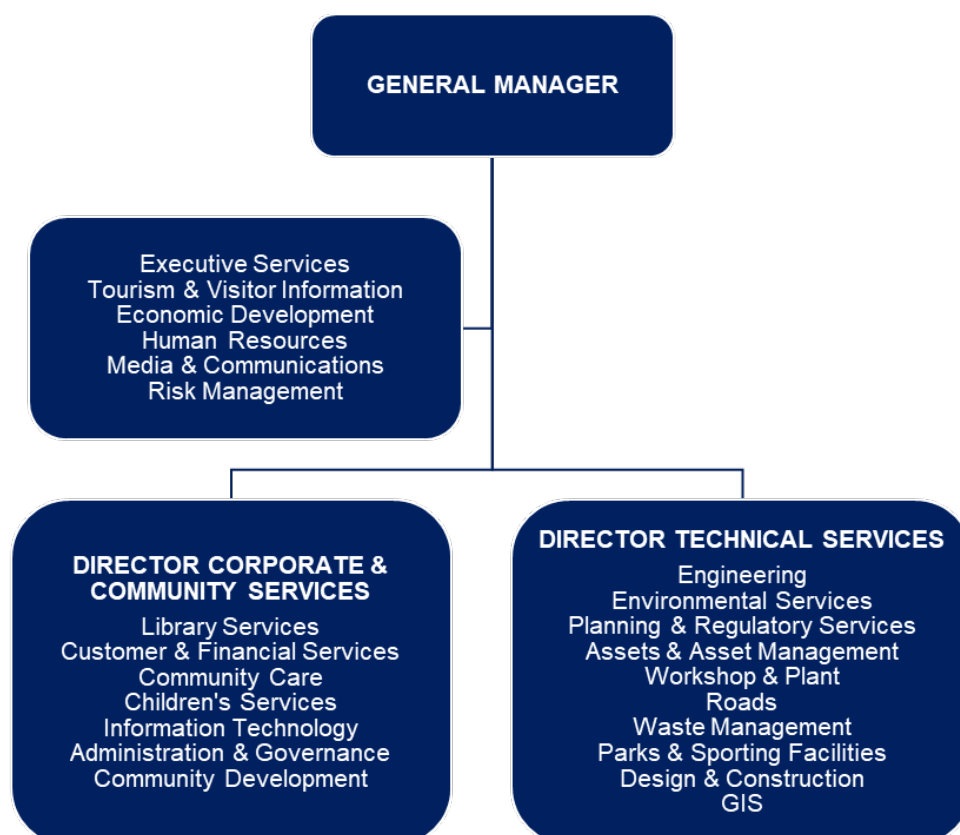
Bland Shire Council is composed of nine councillors elected proportionally to represent the whole Local Government Area. Sadly, in early 2024, one of the elected councillors – Cr Bruce Baker – passed away. The position held by Cr Baker was not recontested due to the impending Local Government election scheduled for September 2024.

The Mayor is elected from within the group of elected Councillors and serves for a period of two years.

The Mayor presides at meetings of Council, carries out the civic and ceremonial functions of the office, exercises in cases of necessity, the decision making functions of the body politic, between its meetings and performs any other functions that the Council determines.

The General Manager is responsible for the efficient operation of the Council's organisation and for ensuring the implementation of Council decisions. The General Manager is also responsible for the day to day management of the Council, the exercise of any functions delegated by the Council, the appointment, direction and where necessary, the dismissal of staff, as well as the implementation of Council's Equal Employment Opportunity Management Plan.

To assist the General Manager in the exercise of these functions, there are two (2) directors overseeing the following functional areas – Corporate and Community Services and Technical Services.



Our Shire

Located on the northern fringes of the Riverina in New South Wales. The twin townships of West Wyalong and Wyalong serve the role of the major service centre for the Shire. West Wyalong is located on the junction of the Newell and Mid-Western Highways and within a 160 kilometre radius of Wagga Wagga, Griffith, Forbes, Parkes and Cowra and within 300 kilometres of Canberra.

Other communities located within the Shire include Barmedman, Tallimba, Ungarie, Weethalle, Kikoira, Mirrool and Naradhan.

From its early mining origins, West Wyalong was built along a crooked main street taking its unusual shape from the bullock track that curved around tree stumps and gold diggings.

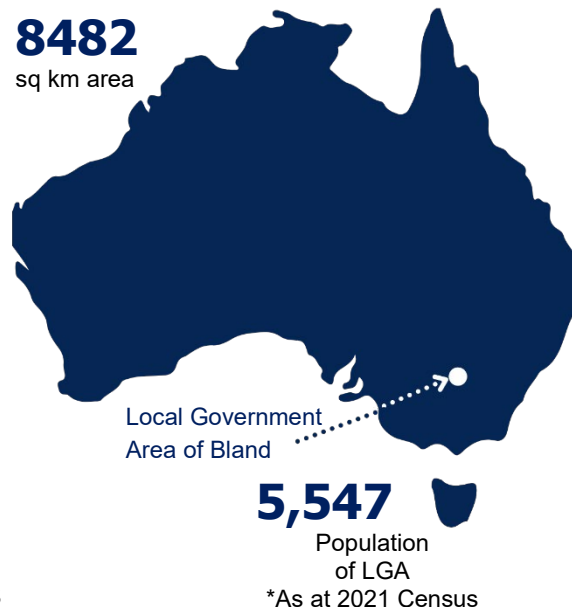
Today the Shire has a blossoming rural economy built around sheep, cattle, wheat and other crop varieties. In recent times, West Wyalong has also experienced significant developments away from agriculture.

Evolution Mining purchased the Cowal Gold Project in 2015. The operation is an open cut mine with approvals to process 9.8 million tonnes of ore per annum. In 2021, Evolution received regulatory approval to develop a \$380 million underground mining project which will extend the permitted mine life to 2040.


Pace Farm was established near West Wyalong in 2007. The egg production farm is the largest hen-housing facility in the southern hemisphere. The complex incorporates laying, collection and grading of eggs for grocery markets throughout Australia.

The Shire is also home to Eucalyptus oil production, which commenced in 1907 and has resulted in the West Wyalong region becoming one of the major world exporters of Eucalyptus oil in Australia.

The community is proud of the facilities and services across the shire, but its greatest asset is its people where new residents are embraced and valued.



Operational Plan Actions, outcomes and measures.

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
 Objective 1 :- Our People.	1: Health and support services address community needs.	1.1: Maintain active communication with health and allied health providers.	1.1.1	Advocate for the provision of health services, relevant allied health providers and medical practices within the Shire. Responsibility –Director Corporate and Community Services Measure – No. and type of meetings attended, No. and type of information promoted via Council media channels.
			1.1.2	Partner with local health services to implement workshops and provide resources to the community. Responsibility –Community Development Officer Measure – No. and type of workshops attended, No. and type of information promoted via Council media channels.
		1.2: Provide services to the frail, aged, disabled and their carers.	1.2.1	Review and update the Disability Inclusion Action Plan. Responsibility – Community Development Officer Measure – Plan updated and published to Council’s website.
			1.2.2	Review existing services in line with service model and government requirements. Responsibility – Coordinator Community Care Measure – Number and nature of related programs or activities (Number of programs or activities as well as attendees).
			1.2.3	Develop and implement programs to meet required need. Responsibility – Coordinator Community Care

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
				Measure – Number and nature of related programs or activities (Number of programs or activities as well as attendees).
			1.2.4	Network with service providers to strengthen relationships within community. Responsibility – Coordinator Community Care Measure – No. and type of meetings attended
			1.2.5	Provide services to towns and villages in the Shire. Responsibility – Coordinator Community Care Measure – Number and nature of services.
			1.2.6	Undertake regular surveys across all services including seeking and recording client feedback. Responsibility – Coordinator Community Care Measure – At least two surveys per annum on varied service areas.
			1.2.7	Continue to support and provide information to members of the community seeking assistance in accessing services available. Responsibility – Coordinator Community Care Measure – Type of information provided and number of recipients/methods of provision.
			2.1.9	Support and promote young driver educational programs. Responsibility –Youth Officer Measure –At least three programs provided per annum, subject to grant funding.
			2.1.8	Promote Health Awareness and options for training and self-education programs. Responsibility –Community Development Officer

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
				Measure – Number and nature of related programs or activities (Number of programs or activities as well as attendees).
			2.1.7	Provide opportunity, training and governance support to Council's Section 355 Committees. Responsibility –Risk and Insurance Officer Measure – Number and nature of training opportunities provided as well as number of attendees.
			2.1.3	Undertake inspections in accordance with Food Act 2003 and Public Health Act 2010 inc: food, skin penetration and mortuary premises. Responsibility –Building and Environmental Health Surveyor Measure – Number of inspections undertaken and commentary on issues identified.
			2.1.4	Implement Council's on-site waste management systems inspection program. Responsibility – Building and Environmental Health Surveyor Measure – Number of inspections undertaken and commentary on issues identified.
			2.1.5	Promote the continued use of online training program for Food Safety. Responsibility –Manager Development and Regulatory Services Measure – Number and type of promotions undertaken. Target – at least three per year.
			2.1.6	Provide appropriate support for emergency service operations.

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
	3: Community and culture are nurtured and enriched.	3.1: Develop and support a strong sense of community, providing advice and support to community groups.	2.1.1	Responsibility –Foreman Environmental Services Measure – LEMC meetings held, BFMC meetings attended.
				Work in partnership with TfNSW on Road Safety Campaigns to implement programs. Responsibility –Director Technical Services Measure – Report on number of campaigns implemented.
				Provide up-to-date road safety information for display on Council's website and social media platforms Responsibility – Director Technical Services Measure – Report on number of campaigns implemented.
				Manage and administer Council's community related grant applications inc: Strengthening Community's Program Responsibility –Director Corporate and Community Services Measure – Number of applications received and amount of funds distributed.
			3.1.2	Recognise and celebrate volunteers for National Volunteer Week. Responsibility –Community Development Officer Measure – Report on event and number of in attendance.
			3.1.3	Facilitate and support groups that build skills and social inclusion including workshops/presentations. Responsibility – Community Development Officer Measure – Number and type of activities held.
			3.1.1	Identify funding opportunities to achieve community goals and assist community groups with external grant opportunities. Responsibility –Director Corporate and Community Services


CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
				Measure – Number of applications received, and amount of funds distributed.
				3.2: Provide cultural activities and community programs that foster social development and community wellbeing.
				3.2.1 Continue membership and participation with Eastern Riverina Arts Inc. Responsibility – Director Corporate and Community Services Measure – Number and type of activities held within Bland Shire.
				3.2.2 Facilitate visiting artist/exhibition/performance Responsibility – Community Development Officer Measure – Number and type of activities held within Bland Shire.
				3.3: Support and strengthen our indigenous culture and history.
				3.3.1 Contribute to the positive working relationship with the Local Aboriginal Lands Council. Responsibility – General Manager Measure – No. and nature of meetings attended and any resultant projects/activities. (min. 2 per annum).
		3.4: Foster a community learning culture optimising our physical and virtual spaces.	3.4.1	Continue to promote the library as a community hub by fostering lifelong learning for all ages through the provision of relevant community programs. Responsibility – Coordinator Library Services Measure – Number of activities, number of attendees and registered members by age grouping.
			3.4.2	Library content and services are available to the community in various platforms as per Riverina Regional Library service agreement. Responsibility – Coordinator Library Services

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
			3.4.3	<p>Measure – List of items by category including number of items available by category and report on numbers in comparison to previous years.</p> <p>Actively investigate Grant opportunities for the inclusion of an outdoor space for the library.</p> <p>Responsibility – Coordinator Library Services</p> <p>Measure – Number of opportunities identified and applications lodged.</p>
	4: Services are accessible for all residents.	4.1: Facilitate Council events to build social capital and a sense of belonging within the community.	4.1.4	<p>Facilitate Bland Shire Interagency meetings and networks.</p> <p>Responsibility – Community Development Officer</p> <p>Measure – Number of attendees and agencies represented at quarterly meetings. Report also on joint activities undertaken.</p>
			4.1.5	<p>Conduct library school holiday activities.</p> <p>Responsibility – Coordinator Library Services</p> <p>Measure – Details on activities undertaken (four per annum) and number of participants (20 per event).</p>
			4.1.2	<p>Coordinate Youth Week Activities.</p> <p>Responsibility – Youth Development Officer</p> <p>Measure – Report on types of activities held, number of participants, funding received.</p>
			4.1.3	<p>Conduct school holiday activities.</p> <p>Responsibility – Youth Development Officer</p> <p>Measure – Report on types of activities held, number of participants, funding received.</p>
			4.1.1	<p>Coordinate Council's Civic functions inc: Citizenship Ceremonies and Australia Day.</p> <p>Responsibility – Executive Assistance</p>

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
	4.2: Provide quality and affordable education and care services within the Bland Shire that meets the NSW Department of Education's National Quality Standards to provide social networking opportunities and resource access to the wider community through our ITAV and Toy Library Services.	4.2.1		<p>Measure – Report on types of activities held, number of participants.</p> <p>Implement and participate with the NSW Department of Education, Assessment and Rating regulations and guidelines.</p> <p>Responsibility – Coordinator Children Services</p> <p>Measure – Report on types of activities held and outcomes achieved.</p>
				<p>4.2.2</p> <p>Conduct an annual survey, allowing community members an opportunity to voice their visions and goals for all Children's Services.</p> <p>Responsibility – Coordinator Children Services</p> <p>Measure – Report on service areas surveyed and results of feedback received.</p>
		4.2.3		<p>Review, maintain and update all service policies and procedures as required or as per regulation changes/amendments.</p> <p>Responsibility – Coordinator Children Services</p> <p>Measure – 25% of general policies reviewed annually except where dictated by statute.</p>
				<p>4.2.4</p> <p>Involve all educators in the process to implement and maintain self-assessment tools for all services.</p> <p>Responsibility – Coordinator Children Services</p> <p>Measure – No of activities held, number of participants.</p>
		4.2.5		<p>Encourage members from the community and actively engage current members to participate in the Toy Library service allowing access to quality and educational resources.</p> <p>Responsibility – Coordinator Children Services</p>

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
				Measure – Number of items borrowed, number of members, frequency of use.
	4.3: Actively engage with the community and promote open communication.	4.3.3		Engage and communicate with Shire residents to promote social inclusion and foster lifelong learning in the library. Responsibility – Coordinator Library Services Measure – Promote e-newsletter quarterly and update BSC Library Facebook account regularly.
		4.3.1		Council's website is engaging, up to date and Council programs are promoted. Responsibility –Media and Communications Officer Measure – Number of page views per quarter (report on number in comparison to previous years), Number of pages updated (at least two per quarter), Time since information was updated (less than 12 months).
		4.3.2		Council's activities are promoted through various media outlets. Responsibility – Media and Communications Officer Measure – Number and nature of media releases (report on actual number for the quarter), take up of media information (number of interviews, media types).
	4.4: Actively engage with youth to build social capital and a sense of belonging.	4.4.1		Partner with youth and youth service providers (including schools) to deliver programs/initiatives that improve wellbeing and build the capacity of local youth. Responsibility –Youth Development Officer Measure – Number of Council-run youth events and activities (At least one activity at every school per annum), Total number of participants (At least 20 per activity).

CSP Theme	CSP Objective	Delivery Program Action	Code	Operational Plan Action
			4.4.2	Attend regional youth focused meetings. Responsibility –Youth Development Officer Measure – Number of meetings attended (minimum two per annum), Summary of key matters and outcomes.
			4.4.3	Engage young people through local schools to jointly identify areas of need/improvement and the most effective methods for engaging with youth in the community. Responsibility – Youth Development Officer Measure – Number of initiatives to engage young people (At least one per quarter), total number of participants (At least 20 per event).

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
 Objective 2 - Our Places.	5: Partner with stakeholders to provide access to infrastructure, services and facilities.	5.1: Facilitate the delivery of accessible services and infrastructure.	5.1.1	Promote Access Mobility Map. Responsibility –Community Development Officer Measure – Number and type of promotions undertaken (Map updated biannually).
			5.1.2	Manage and administer Council's Access Incentive Scheme to improve accessibility to local buildings and business premises across the Shire. Responsibility –Manager Development and Regulatory Services Measure – Number and means of promotion of Access Incentive Scheme (two promotions held annually), number of persons taking up scheme (report on number in comparison to previous years).
			5.1.3	Develop Council Facility Accessibility Audit Plan Responsibility – Manager Development and Regulatory Services Measure – Completion of Audit Plan by June 2025.
		5.2: Work with the heavy transport industry and road related organisations to cooperatively improve access to road infrastructure.	5.2.1	Process heavy vehicle road usage applications. Responsibility – Asset & Engineering Projects Officer Measure – Number of Heavy Vehicle road usage applications processed (Report on number/quarter received, approved, refused).
			5.2.2	Engage with government agencies and other networks which impact road infrastructure and services within the Bland Shire. Responsibility –Director Technical Services

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
	6: Waste and recycling are managed through improved efficiencies.	6.1: Consult with the community and relevant stakeholders regarding waste management options throughout the Shire.	6.1.1	Measure – Number of meetings attended (at least per annum), Summary of key matters discussed and outcomes of actions undertaken (No specific measure but a summary of what occurred).
				Investigate, review and monitor viable recycling options in liaison with recycle organisations and other appropriate organisations Responsibility – Director Technical Services Measure – Number of meetings attended (at least per annum), Summary of key matters discussed and outcomes of actions undertaken (No specific measure but a summary of what occurred)
		6.2: Reduce reliance on landfill by increasing resource recovery, waste minimisation and community education.	6.2.1	Provide waste management operations. Responsibility – Manager Operations Measure – Volume of waste collected and compared with previous relevant period.
				Work in partnership with neighbouring Councils and REROC to implement and improve waste programs. Responsibility – Manager Operations Measure – No. of forums attended, key discussions and future projects.
				Increase awareness of recycling and waste reduction options within the Shire through regular information programs. Responsibility – Manager Operations Measure – Awareness campaign developed and promoted, No. and types of promotion undertaken.

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
			6.2.4	<p>Comply with EPA requirements during operation of the landfill.</p> <p>Responsibility – Manager Operations</p> <p>Measure – Target is zero EPA non-compliance notifications.</p>
			6.2.5	<p>Monitor littering and illegal dumping.</p> <p>Responsibility –Ranger</p> <p>Measure – Number and nature of illegal dumping incidents reported or observed. (Report on number in comparison to previous years and actions taken).</p>
			6.2.6	<p>Utilising new technology and increasing community participation, provide a container deposit scheme in West Wyalong to increase recycling.</p> <p>Responsibility – Manager Operations</p> <p>Measure – Volume of waste collected and compared with previous relevant period.</p>
	7: Manage water and sewerage resources.	7.1: Provide adequate water storage and management for future use within Council's community facilities.	7.1.1	<p>Wastewater system maintained and operated.</p> <p>Responsibility –Coordinator Assets</p> <p>Measure – Daily inspection of plant and pump stations, identification and recording of issues, completion of maintenance programs. Urgent repairs completed immediately in discussion with management.</p>
		7.2: Effectively manage and maintain existing stormwater and sewerage infrastructure.	7.2.1	<p>Undertake Sewerage System Inspections.</p> <p>Responsibility – Coordinator Assets</p> <p>Measure – Annual inspection of sewer mains in line with budget allocation. Twice yearly inspection by DPI on Treatment System.</p>

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
8: Public places and facilities are accessible and well maintained.		8.1: Users of Council's facilities comply with agreements.	8.1.1	Maintain regular Contact with User Groups. Responsibility – Director Technical Services Measure – Number of signed user agreements, completion of any actions required.
		8.2: In collaboration with users provide facilities that are accessible to acceptable standards.	8.2.1	Work with community and contractors to develop Sport and Recreation masterplan. Responsibility – Director Technical Services Measure – Completion of Sport and recreation masterplan by June 2025.
		8.3: Collaborate with transport providers to facilitate access within the shire and regional centres.	8.3.1	Lobby Government for increased funding for road maintenance. Responsibility – Director Technical Services Measure – Number of approaches and methods used. Number of opportunities utilised.
		8.4: Use planning and heritage policies and controls to protect and improve the unique built environment.	8.4.1	Review Heritage items currently listed in the Bland Local Environmental Plan and to investigate the inclusion of new heritage items. Responsibility –Manager Development and Regulatory Services Measure – Review undertaken and reported to Council. (No specific measure, report on progress).
			8.4.2	Manage and administer the Heritage Advisory Program. Responsibility – Manager Development and Regulatory Services Measure – Number and methods of promotion undertaken (at least two per annum). Report on number of heritage

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
	9: Council's assets and infrastructure are effectively and efficiently managed.	9.1: Responsibly manage asset renewal and maintenance for current and future generations.	9.1.1	activities such as grants, work, etc undertaken (report on number in comparison to previous years).
				Monitor and implement the Annual Capital Works Program. Responsibility – Director Technical Services Measure – Report on nature and value of works undertaken (per annum, % of projects completed, number of individual projects undertaken).
			9.1.2	Develop and implement Asset Management Plans for Council assets, eg local sealed road network, stormwater drainage, footpaths etc. Responsibility – Director Technical Services Measure – Asset Management Plan developed and adopted by June 2025.
			9.1.3	Review Technical Services Policies and Strategies. Responsibility – Director Technical Services Measure – Percentage of policies reviewed.
			9.1.4	Administer Council's plant and fleet by conducting effective light and heavy plant replacement programs. Responsibility – Workshop and Plant Coordinator Measure – Maintain 10 year fleet replacement program.
			9.1.5	Council's plant is repaired, maintained and serviced in accordance with maintenance schedule and manufacturer's requirements. Responsibility – Workshop and Plant Coordinator Measure – All repairs logged into the fleet management program.

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
		9.2: To manage and enhance the pool facilities within the Shire.	9.2.1	Undertake maintenance and repairs to pool facilities within approved budget in consultation with Contractor and in accordance with the contract. Responsibility –Foreman - Urban Measure – Work undertaken by contractor. (No specific target, report on occurrences).
		9.3: Maintain street trees.	9.3.1	Maintain the health of street trees by planting in appropriate locations and removing/replacing unhealthy trees, trees that are damaging infrastructure and trees planted in inappropriate locations. Responsibility – Foreman - Urban Measure – Report on number of trees removed and number of trees replanted.
		9.4: Maintain parks, ovals and recreational facilities to approved standards.	9.4.1	Inspect and maintain Council's open spaces and facilities. Responsibility – Foreman - Urban Measure – Number and location of inspections undertaken (Report on reasons for inspection outside normal maintenance schedule) List locations addressed included in anomaly report.
		9.5: Identify and plan for new infrastructure.	9.5.1	Develop main Street Revitalisation Plan Responsibility – General Manager Measure – Report progress on Main Street Revitalisation Plan. Plan to be completed by June 2025.

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
<div>Objective 3 : Our Leadership.</div> <div></div>	10: Council's leadership, governance and management facilitate strong partnerships.	10.1: Councillors are provided with appropriate support and resources to carry out their civic duty.	10.1.1	Undertake induction process for Councillors Responsibility –Director Corporate and Community Services Measure – Report on number of sessions made available and Councillor attendance. Induction program to be finalised by March 2025.
			10.1.2	Provide Councillors with professional development and resources to carry out their roles. Responsibility –Director Corporate and Community Services Measure – Report on number of sessions made available and Councillor attendance (At least two opportunities per annum, list Councillors who attended).
		10.2: Councillors are encouraged to take ownership and a strong leadership role.	10.2.1	Prepare the Annual Report. Responsibility —Director Corporate and Community Services Measure – Report prepared and presented to October meeting of Council (Report due second quarter)
		10.3: The General Manager takes on a high-level role in implementing the Community Strategic Plan and other Council documents.	10.3.1	Develop timelines and action plans for the ongoing review of the documents. Responsibility —Director Corporate and Community Services Measure – Report on progress of preparation, including activities undertaken, number and locations of participants.
			10.3.2	Report to the community and Council on Integrated Planning and Reporting Progress. Responsibility —Director Corporate and Community Services

10.4: The long-term financial sustainability of Council is supported through effective and prudent financial management		Measure – Reports prepared and presented to Council on a six-monthly basis in accordance with the IP&R Guidelines.
	10.4.6	Conduct budget briefing sessions for Councillors. Responsibility –Director Corporate and Community Services Measure – Briefing session to be held prior to 31 March, 2025.
	10.4.5	Significant Capital Projects are assessed and reviewed prior to lodgement of funding requests. Responsibility –Director Corporate and Community Services Measure – Business case prepared and endorsed prior to securing funding.
	10.4.1	Prepare Quarterly Budget Review Statements for analysis by Directors within two weeks of end of quarter. Responsibility – Manager Customer and Financial Services Measure – Quarterly budget reviews are presented at the November, February & May Council meetings
	10.4.2	Effectively manage Council's financial procedures, eg investments, payments, processing and debt recovery. Responsibility – Manager Customer and Financial Services Measure – Weekly payment runs, weekly reviews undertaken to ensure all surplus funds have been invested, monthly reconciliations of debtor accounts.
	10.4.3	Complete financial statements and lodge in accordance with statutory requirements. Responsibility – Manager Customer and Financial Services Measure – Audited Financial Statements lodged by OLG deadline.


11: Stakeholders contribute to Council's decision making.	10.4.4	Review Council's financial performance against the Long-Term Financial Plan and report against Office of Local Government Financial Performance Ratios. Responsibility – Manager Customer and Financial Services Measure – Long Term Financial Plan completed and reviewed.
	10.5: Council's workforce is provided with appropriate equipment and resources to meet the needs of Council and the community.	10.5.1 Maintain and renew network infrastructure hardware and software for effective service delivery. Responsibility – Director Corporate and Community Services Measure – Proportion of scheduled ICT Strategy actions completed (80%), Number and nature of operational improvements achieved (No target, report by activity only).
	10.6: Regular consultation with key industry, business and stakeholders is undertaken.	10.6.1 Engage and advocate with NSW and Australian Government, Regional Organisations, business and industry stakeholders and communities of interest. Responsibility – General Manager Measure – No. and nature of meetings attended. (No specific target, report on occurrences)
	11.1: Encourage village residents to participate in community forums.	11.1.1 Engage with communities on local priorities through community forums and other opportunities and report back on forum outcomes. Responsibility – Assets & Engineering Services Projects Officer Measure – Number of events and nature of items provided, list of forums undertaken and number of attendees.
	11.2: Provide innovative and accessible communication strategies to Shire residents to encourage active participation in Council's future.	11.2.1 Deliver Council's Community Engagement Strategy. Responsibility – Media and Communications Officer Measure – Number and nature of related programs or activities (Number of programs or activities as well as attendees).

12: Lead the community.	11.3: Council communication branded signs and banners are provided to funding recipients.	11.3.1	Provide Council branded signs and/or banners to funding recipients to display and promote Council's support. Responsibility – Media and Communications Officer Measure – Number and nature of related programs or activities.
	12.1: Monitor Council services to the community and customers to confirm they are provided in a professional, timely and friendly manner and are responsive to community needs.	12.1.1	Manage and support responsible companion animal ownership. Responsibility – Manager Development and Regulatory Services Measure – Complete Companion Animals Audit by June 2025 and Conduct two education and awareness days in regard to Companion animals.
	12.2: Provide sustainable, productive, highly skilled and committed workforce which supports current and future service delivery needs.	12.2.1	Assist in the management of workforce relations and provision of timely advice on workplace relations matters. Responsibility – Coordinator Human Resources Measure – Report on monthly meetings.
		12.2.2	Implement the Workforce Management Plan. Responsibility – Coordinator Human Resources Measure – Report on implementation (No specific measure, detail of activities). Include summary of activities undertaken during the quarter.
		12.2.3	Develop, implement and monitor Learning and Development Plans. Responsibility – Coordinator Human Resources Measure – Report on progress of planning and implementation (No specific measure, detail of activities). Include summary of activities undertaken during the quarter.
		12.2.4	Promote the Employee Assistance Program (EAP). Responsibility – Coordinator Human Resources Measure – Number and nature of promotions undertaken (At least four per annum)

12.3: Develop, implement and monitor HR programs to solidify Council's reputation as an employer of choice.	12.2.6	Maintain register of delegations and issue authorities to relevant employees. Responsibility –Director Corporate and Community Services Measure – Delegations register report and presented to March meeting of Council annually. System monitored/actioned at least quarterly. Report on any action undertaken.
	12.2.7	Maintain and promote the staff service and achievement awards program. Responsibility – Executive Assistant Measure – Report on number and nature of awards (no specific target, report by instance only).
	12.3.1	Support the implementation and monitoring of the EEO Management Plan. Responsibility – Coordinator Human Resources Measure – Report on the progress of tasks in the EEO Management Plan
	12.3.2	Implement workforce programs ensuring Council remains an employer of choice. Responsibility – Coordinator Human Resources Measure – Report on workforce programs implemented (wellness, flexible working hours, professional development, educational assistance).
	12.3.3	Review the Performance and Development Review process. Responsibility – Coordinator Human Resources Measure – System and processes reviewed in consultation with senior management and staff. (Once per annum).
	12.4.2	Manage Council's Insurance Policies and claims. Responsibility –Risk and Insurance Officer

13: Plans and policies provide open and transparent information.	12.4: Review and implement Council policies and comply with WH&S and Risk Management requirements.	<p>Measure – Report on progress. (No specific measure, detail of activities). include summary of activities undertaken during the quarter.</p> <p>12.4.3 Deliver Council's Enterprise Risk Management (ERM) Program.</p> <p>Responsibility – Risk and Insurance Officer</p> <p>Measure – Report on percentage of departmental ERM reports completed in full and on time, number and value of claims accepted by insurer (StateWide).</p> <p>12.4.1 Deliver Bland Shire Council's Work Health and Safety program.</p> <p>Responsibility –Work Health and Safety Officer</p> <p>Measure – Report on WHS issues, number and value of claims accepted by insurer.</p>
	13.1: Promote and advocate improved management of, and access to, information across Council	<p>13.1.1 Provide information required in compliance with the Government Information (Public Access) Act and appropriately display on Council's website.</p> <p>Responsibility –Director Corporate and Community Services</p> <p>Measure – Report on number and nature of GIPA requests (formal/informal) received. (No target, report by activity only).</p>
	13.2: Develop, implement and promote best practice governance policies and procedures.	<p>13.2.1 Facilitate the Audit, Risk and Improvement Committee and Internal Audit function within the organisation as per legislation.</p> <p>Responsibility – Director Corporate and Community Services</p> <p>Measure – Report on audits undertaken (At least four per annum), report on number and type of recommendations, provide information on action against recommendations.</p>
		<p>13.2.2 Coordinate the review of Council's policies and procedures.</p> <p>Responsibility – Director Corporate and Community Services</p>

	Measure – Report on policies due for renewal and updated (Policies reviewed and adopted by due date).
13.2.3	<p>Establish a service review program in accordance with the requirements of the OLG.</p> <p>Responsibility – General Manager</p> <p>Measure – One to two service reviews per annum, subject to service being reviewed.</p>

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action	
 <h2>Objective 4 - Our Prosperity</h2>	<p>14: Visitors and tourists are welcomed.</p>	14.1: Work with the tourism industry to identify and develop products and services that appeal to visitors of the Shire.	14.1.1	Maintain relationships with NSW and Australian tourism agencies and other regional stakeholders to progress tourism initiatives within the Bland Shire. Responsibility – Tourism & Administration Officer Measure – Number and nature of meetings attended (one meeting quarterly per community group), Key outcomes of meetings.	
			14.1.2	Promote tourism and visitation to Bland Shire through quality and accessible Visitor Information Services. Responsibility – Tourism & Administration Officer Measure – Number and nature of online promotional activities (at least one per week), Number and nature of printed publications (at least one per annum), report all other promotion ventures undertaken.	
		14.2: Attract a diverse range of Visitors to the Shire.	14.2.1	Investigate technology and or tourism initiatives/attractions to improve the visitor experience within Bland Shire. Responsibility – Tourism & Administration Officer Measure – Quarterly monitoring and investigating of existing and new technology.	
		15: Bland Shire is promoted as a place to do business.	15.1.1	Support business and/or industry operators to establish within Bland Shire through programs such as the Business Development Assistance Fund. Responsibility –General Manager Measure – No. and type of assistance provided.(No specific target, report on occurrences).	
		15.1: Encourage and actively seek out businesses and industry to relocate within the Shire.			

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
16: Resources are used in a sustainable way for the future of Bland Shire.	15.2: Continue ongoing engagement and communication with the Shire's existing industry including support for diversification and alternate industry or business.	15.2.1	15.2.1	Work with existing businesses and industry groups to improve economic activity within the shire. Responsibility – General Manager Measure – No. and nature of programs, initiatives and services undertaken. (No specific target, report on occurrences)
				Advocate for improved telecommunications access in Bland Shire. Responsibility –General Manager Measure – No. and nature of meetings attended or submissions made. (No specific target, report on occurrences)
				Update Development Control Plan. Responsibility – Manager Development and Regulatory Services Measure – Plan reviewed and updated by June 2025.
				Review Local Environmental Plan. Responsibility – Manager Development and Regulatory Services Measure – Plan reviewed and updated by June 2025.
				Continue to assess all development applications against environmental impact and legislative requirements. Responsibility – Manager Development and Regulatory Services Measure – All new developments are assessed against impact on environment and increase in community satisfaction.

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
			16.1.4	Update a Biosecurity Control and Management Program in conjunction with the Riverina Weeds Action Plan. Responsibility – Foreman – Environmental Services Measure – Program updated and aligns with Riverina Strategic Management Plan.
			16.1.5	Develop and deliver a community education and awareness program in relation to weeds management. Responsibility – Foreman – Environmental Services Measure – Report on program/s delivered and number of attendees.
		16.2: Through partnerships with stakeholders foster our education, learning and training industry and increase employment opportunities within the Shire.	16.2.1	Work with Registered Training Organisations, business and employment agencies to support and provide apprenticeship/traineeship and work experience opportunities at Council. Responsibility –Coordinator Human Resources Measure – Number of apprenticeships/traineeships and work experience students placed in Bland Shire Council.
		16.3: Promote agricultural practices which are leading edge and efficient.	16.3.1	Provide a workshop/program targeting the agricultural industry. Responsibility – Foreman – Environmental Services Measure – Number and nature of agricultural industry programs delivered (At least one per annum), Number of community members participating (No set target, report actual attendances). Report on other information sessions/activities when they occur (eg seasonal advertising).

Community Strategic Plan theme	CSP Outcome	Delivery Program Action (To deliver CSP Outcome)	Code	Operational Plan Action
			16.3.2	Educate the community on benefits of protecting our environment by engaging in annual environmental activities. Responsibility – Foreman – Environmental Services Measure – Report on activities delivered and number of attendees.
			16.3.3	Develop and deliver a community education and awareness program in relation to Environmental management and sustainability. Responsibility – Foreman – Environmental Services Measure – Report on activities delivered and number of attendees.
	16.4: Liaise with utility providers to guarantee a quality sustainable service to the community.		16.4.1	Engage and advocate on behalf of the Bland community with relevant stakeholders for reliable and efficient utilities and services. Responsibility – General Manager Measure – Number and nature of meetings attended and resultant projects/activities.(No specific target, report on occurrences)
			16.5.1	Identify and act on avenues for improving and promoting the Shire's (commercial) industrial land. Responsibility – General Manager Measure – Report progress on Council land development. (No specific target, report on activity)
	16.5: The availability of commercial and industrial land, coupled with our geographic location, will be maximised and marketed to boost economic growth.			

Changes to Actions listed in 2023/24 Operational Plan

Community Strategic Plan theme	CSP Outcome	Delivery Program Action	Code	Operational Plan Action	Status
Objective 1 -: Our People.	1: Health and support services address community needs.	1.2: Provide services to the frail, aged, disabled and their carers.	1.2.7	Investigate grant opportunities to upgrade infrastructure and equipment required for service provision.	No longer required as centre upgrade has been finalised.
Objective 1 -: Our People.	2: Partnerships strengthen community health and safety.	2.1: Develop and support community partnerships to increase a sense of safety and wellbeing within the community.	2.1.3	Remove offensive graffiti from Council infrastructure as soon as practical dependent on location and degree of offensiveness.	Reporting not required.
Objective 1 -: Our People.	3: Community and culture are nurtured and enriched.	3.1: Develop and support a strong sense of community, providing advice and support to community groups.	3.1.5	Report on progress of Bland Shire Council's externally funded programs and projects	Reporting not required through IP&R. Updates to Council through workshop information sessions.
Objective 2 -: Our Places.	8: Public places and facilities are accessible and well maintained.	8.2: In collaboration with users provide facilities that are accessible to acceptable standards.	8.2.3	Work with the Risk and Insurance Officer on the implementation of "Signs as Remote Supervision".	Reporting not required through IP&R. Updates to Council through quarterly risk reports.
Objective 2 -: Our Places.	8: Public places and facilities are accessible	8.2: In collaboration with users provide facilities that are	8.2.1	Undertake work health and safety audits including external sites and facilities with relevant staff.	Reporting not required through IP&R. Updates to

OPERATIONAL PLAN FOR BLAND SHIRE COUNCIL 2024/2025

Community Strategic Plan theme	CSP Outcome	Delivery Program Action	Code	Operational Plan Action	Status
	and well maintained.	accessible to acceptable standards.			Council through quarterly risk reports.
Objective 2 -: Our Places.	9: Council's assets and infrastructure are effectively and efficiently managed.	9.1: Responsibly manage asset renewal and maintenance for current and future generations.	9.1.7	Review and monitor risks/incidents in relation to safe footpaths.	Capture in 9.1.2
Objective 2 -: Our Places.	9: Council's assets and infrastructure are effectively and efficiently managed.	9.1: Responsibly manage asset renewal and maintenance for current and future generations.	9.1.8	Work with the Risk and Insurance Officer to provide safe footpaths through the implementation of a footpath maintenance program.	Capture in 9.1.2
Objective 2 -: Our Places.	9: Council's assets and infrastructure are effectively and efficiently managed.	9.1: Responsibly manage asset renewal and maintenance for current and future generations.	9.1.3	Review and implement the funded planning, development and delivery of priority transport infrastructure projects.	Capture in 9.1.2
Objective 2 -: Our Places.	9: Council's assets and infrastructure are effectively and efficiently managed.	9.4: Maintain parks, ovals and recreational facilities to approved standards.	9.4.2	Conduct playground inspections for all playgrounds within the Shire.	captured in 9.4.1

OPERATIONAL PLAN FOR BLAND SHIRE COUNCIL 2024/2025

Community Strategic Plan theme	CSP Outcome	Delivery Program Action	Code	Operational Plan Action	Status
Objective 2 - : Our Places.	9: Council's assets and infrastructure are effectively and efficiently managed.	9.4: Maintain parks, ovals and recreational facilities to approved standards.	9.4.3	Coordinate maintenance with regard to season use of sporting fields.	captured in 9.4.1
Objective 2 - : Our Places.	9: Council's assets and infrastructure are effectively and efficiently managed.	9.4: Maintain parks, ovals and recreational facilities to approved standards.	9.4.4	Inspect and maintain Council public cemeteries.	captured in 9.4.1
Objective 2 - : Our Places.	9: Council's assets and infrastructure are effectively and efficiently managed.	9.4: Maintain parks, ovals and recreational facilities to approved standards.	9.4.5	Develop Sport and Recreation Master Plan.	Included in 8.2.1
Objective 3 - : Our Leadership.	10: Council's leadership, governance and management facilitate strong partnerships.	10.1: Councillors are provided with appropriate support and resources to carry out their civic duty.	10.1.2	Provide Councillors with information and resources to facilitate their roles as elected representatives.	rewritten to combine with previous
Objective 3 - : Our Leadership.	10: Council's leadership, governance and	10.4: The long-term financial sustainability of Council is	10.4.6	Timely and accurate processing of payments completed.	Duplication of 10.4.2

OPERATIONAL PLAN FOR BLAND SHIRE COUNCIL 2024/2025

Community Strategic Plan theme	CSP Outcome	Delivery Program Action	Code	Operational Plan Action	Status
	management facilitate strong partnerships.	supported through effective and prudent financial management			
Objective 3 - : Our Leadership.	10: Council's leadership, governance and management facilitate strong partnerships.	10.4: The long-term financial sustainability of Council is supported through effective and prudent financial management	10.4.6	Streamline processes to assist in accuracy of annual stocktake.	Encapsulated in 10.4.2
Objective 3 - : Our Leadership.	11: Stakeholders contribute to Council's decision making.	11.1: Encourage village residents to participate in community forums.	11.1.2	Provide avenues for the community to be engaged in Council activities and give feedback including opportunities to plan and develop future infrastructure and service needs.	See below action 11.2.1 - Deliver Council's Community Engagement Strategy
Objective 3 - : Our Leadership.	11: Stakeholders contribute to Council's decision making.	11.3: Council communication branded signs and banners are provided to funding recipients.	11.3.2	Display Council logo in all advertising and promotion of Council events/programs/workshops.	Incorporated into 11.3.1
Objective 3 - : Our Leadership.	12: Lead the community.	12.1: Monitor Council services to the community and customers to confirm they are provided in a professional, timely and friendly manner and are responsive to community needs.	12.1.1	Review and monitor frontline customer service practices and procedures.	Reporting Not Required

OPERATIONAL PLAN FOR BLAND SHIRE COUNCIL 2024/2025

Community Strategic Plan theme	CSP Outcome	Delivery Program Action	Code	Operational Plan Action	Status
Objective 3 - : Our Leadership.	12: Lead the community.	12.3: Develop, implement and monitor HR programs to solidify Council's reputation as an employer of choice.	12.3.5	Maintain relationships with LGNSW HR Network.	Reporting Not Required
Objective 3 - : Our Leadership.	12: Lead the community.	12.4: Review and implement Council policies and comply with WH&S and Risk Management requirements.	12.4.3	Monitor and update Council's Risk Register.	Quarterly reports included in Council agenda.
Objective 3 - : Our Leadership.	12: Lead the community.	12.4: Review and implement Council policies and comply with WH&S and Risk Management requirements.	12.4.4	Maintain the Contractor Database.	Reporting Not Required
Objective 3 - : Our Leadership.	12: Lead the community.	12.3: Develop, implement and monitor HR programs to solidify Council's reputation as an employer of choice.	12.3.4	Monitor and delivery strategies and actions contained within the Disability Inclusion Action Plan.	Incorporated with Workforce Management Plan
Objective 3 - : Our Leadership.	12: Lead the community.	12.2: Provide sustainable, productive, highly skilled and committed workforce which supports current and future service delivery needs.	12.2.5	Identify and organise training needs and mandatory training to maintain and improve skill levels.	Incorporated into Implement the Workforce Management Plan
Objective 3 - : Our Leadership.	12: Lead the community.	12.3: Develop, implement and monitor HR programs to solidify Council's reputation as an employer of choice.	12.3.3	Review the Performance and Development Review process.	CHANGED FROM Monitor the effectiveness of the LGNSW Capability Framework in the Performance and

OPERATIONAL PLAN FOR BLAND SHIRE COUNCIL 2024/2025

Community Strategic Plan theme	CSP Outcome	Delivery Program Action	Code	Operational Plan Action	Status
					Development Review process.
Objective 4 - : Our Prosperity.	14: Visitors and tourists are welcomed.	14.1: Work with the tourism industry to identify and develop products and services that appeal to visitors of the Shire.	14.1.3	Plan and deliver Shire and Town entry signage.	Action completed
Objective 4 - : Our Prosperity.	14: Visitors and tourists are welcomed.	14.1: Work with the tourism industry to identify and develop products and services that appeal to visitors of the Shire.	14.1.4	Provide and maintain a quality Visitors Information Centre which engages and supports tourism in the Bland Shire.	Reporting Not required
Objective 4 - : Our Prosperity.	15: Bland Shire is promoted as a place to do business.	15.3: Lobby for and work with industry, government and education providers to safeguard access to competitive telecommunication services for Bland Shire residents and businesses.	15.3.2	Advocate for improved telecommunications access in regional areas of Bland Shire.	Reporting Not required
Objective 4 - : Our Prosperity.	15: Bland Shire is promoted as a place to do business.	15.3: Lobby for and work with industry, government and education providers to safeguard access to competitive telecommunication services for Bland Shire residents and businesses.	15.3.3	Investigate suitable locations for improved telecommunications access.	Reporting Not required
Objective 4 - : Our Prosperity.	16: Resources are used in a sustainable	16.2: Through partnerships with stakeholders foster our education, learning and training industry and	16.2.2	Work with Registered Training Organisations, business and employment agencies to support	Amended and incorporated into 16.2.1

OPERATIONAL PLAN FOR BLAND SHIRE COUNCIL 2024/2025

Community Strategic Plan theme	CSP Outcome	Delivery Program Action	Code	Operational Plan Action	Status
	way for the future of Bland Shire.	increase employment opportunities within the Shire.		and provide apprenticeship/traineeship and work experience opportunities at Council.	
Objective 4 - : Our Prosperity.	16: Resources are used in a sustainable way for the future of Bland Shire.	16.2: Through partnerships with stakeholders foster our education, learning and training industry and increase employment opportunities within the Shire.	16.2.1	Work with Registered Training Organisations, business and employment agencies to support and provide apprenticeship/traineeship and work experience opportunities at Council.	CHANGED from Foster partnerships with education sector.

PRINCIPAL ACTIVITY

2024/25
BUDGET

EXECUTIVE	
Governance	593,003
Democracy	256,664
Land Development	105,000
Economic Development	50,000
Tourism	198,850
Human Resources & WHS	557,441
Media & Community Relations	176,500
Executive Total Outcome	1,937,458
CORPORATE SERVICES	
General Revenue	-6,676,025
Financial Assistance & investments	-6,950,000
Corporate Support	2,924,096
Corporate Services Total	-10,701,929
COMMUNITY SERVICES	
Aged Care	339,819
Children's Services	0
Library	554,543
Community Development	221,750
Community Services Total	1,116,112
DEVELOPMENT & REGULATORY SERVICES	
Regulatory Services	154,892
Developmental Control	911,151
Environmental Planning	218,500
Health & Environment	200
Property Maintenance	660,771
Development & Regulatory Services Total	1,945,514
TECHNICAL SERVICES	
Works Administration	3,706,083
Plant Running	0
Roads, Works & Transport	3,407,658
Public Services	4,576,952
Pools	496,078
Council Property Maintenance	-71,063
Waste management	0
Sewerage Disposal Services	0
Technical Services Total	12,115,708
RESULT/Surplus(-) Deficit (+)	6,412,863

EXECUTIVE	BUDGET
GOVERNANCE	24/25
<u>OPERATIONAL INCOME</u>	
Governance	
Loan repayment income	-4,300
Evolution VPA Community Enhancement Contribution	-210,484
Total Income	-210,484
<u>OPERATING EXPENDITURE</u>	
Governance	
Employee Costs	426,458
Staff Service/Achievement Awards	2,500
Telephone	1,500
Staff Development/Meetings	15,000
GM Performance Review Panel	5,000
Administration Expenses - Other	2,000
Memberships & Subscriptions RERO Shires Assoc etc	88,000
Transfer - Evolution VPA Community Enhancement Contribution	210,484
Transfer to Employee Entitlement Reserve	20,000
Governance - Overheads	18,000
Contribution to Plant	14,500
Depreciation	45
Total Operating Expenditure	803,487
NET OVERALL RESULT	593,003
DEMOCRACY	
<u>OPERATIONAL INCOME</u>	
Management & Leadership	
Transfer from Election Reserve	-75,000
Total Operating Income	-75,000
<u>OPERATING EXPENDITURE</u>	
Management & Leadership	
Mayoral Allowance	29,925
Members Fees	122,850
Members Expenses	20,000
Councillor Development	15,000
Council Meetings (Refreshments etc)	4,000
Civic Functions	2,000
Telephone & IPAD - Councillors	20,000
Democracy - Overheads	10,000
Election Expenses	77,889
Transfer to Election Reserve	30,000
Total Expenditure	331,664
NETT OVERALL RESULT	256,664
LAND DEVELOPMENT	
<u>OPERATING INCOME</u>	
Land Sales	
Industrial Land Sales	-2,250,000
Total Operating Income	-2,250,000
<u>OPERATING EXPENDITURE</u>	
Land Development	
Land Development Costs	2,330,000
Land Sales Expense	25,000
Total Operating Expenditure	2,355,000
NETT OVERALL RESULT	105,000

ECONOMIC DEVELOPMENT	
<u>OPERATING INCOME</u>	
Economic Development	
Total Operating Income	0
<u>OPERATING EXPENDITURE</u>	
Economic Development	
Employee Costs	0
Projects - Business Dev Assistance	20,000
Projects - Skill Development Local Business	5,000
Business West Wyalong	5000
Projects - Promotional Activities	20,000
Total Operating Expenditure	50,000
Total Expenditure	50,000
NETT OVERALL RESULT	50,000
TOURISM	
<u>OPERATING INCOME</u>	
Tourism	
Souvenir Income	-5,000
Commission on Foyer Art Gallery Sales	-150
Total Operating Income	-5,150
<u>OPERATING EXPENDITURE</u>	
Tourism	
Employee Costs	100,000
Tourism Membership	5,000
Projects	25,000
Souvenir Purchases	5,000
Promote Tourism	30,000
Mkting Promotio	15,000
Tourism - Overheads	19,000
Total Operating Expenditure	199,000
<u>CAPITAL EXPENDITURE</u>	
Tourism	
Christmas Decorations	5,000
Total Capital Expenditure	5,000
Total Expenditure	204,000
NETT OVERALL RESULT	198,850
HUMAN RESOURCES	
<u>OPERATING INCOME</u>	
Human Resources	
Staff Contribution - Uniform Cost	-2,000
Sundry Training Income	-3,000
Total Income	-5,000
<u>OPERATING EXPENDITURE</u>	
Human Resources	
Employee Costs HR	195,210
Training & Development	94,000
LG Professionals Membership	15,000
Printing & Stationery	200
Travel & Accommodation	17,000
Uniforms	5,000
Employee Assistance Program (EAP)	4,000
Appointment Costs	10,000
Human Resources - Overheads	12,500
Sundry Expenses	1,500
Subscriptions	15,000

Relocation Expenses	10,000
Employee Wellbeing Program	5,000
Total Expenditure	384,410
NET OVERALL RESULT	379,410
MEDIA & COMMUNICATIONS	
<u>OPERATING EXPENDITURE</u>	
Media & Communications	
Employee Costs	90,000
Community Meetings & Functions incl forums	15,500
Community Relations - Overheads	9,000
Website Costs	32,000
Public Relations	30,000
Total Operating Expenditure	176,500
Total Expenditure	176,500
NETT OVERALL RESULT	176,500
WHS	
<u>OPERATING INCOME</u>	
Total Income	
<u>OPERATING EXPENDITURE</u>	
WH&S Program	
WH&S Incentive Bonus	-20,000
	-20,000
WH&S Program	
Employee Costs	130,000
WHS - Overheads	5,000
Subscriptions	5,000
WHS Incentive Program Expense	15,000
Other Expenses	2,000
First Aid	1,500
Staff Immunisations	4,000
Other WHS Equipment & Services	5,000
Health Checks Functional Assessments	4,000
Alcohol & Drug Testing	15,000
Physical WHS Works eg Test & Tag	7,000
Contribution to Plant	4,531
Total Operating Expenditure	198,031
NETT OVERALL RESULT	178,031
EXECUTIVE SERVICES TOTAL	1,937,458
CORPORATE SERVICES	
GENERAL REVENUE	
<u>OPERATING INCOME</u>	
Rates & Extra Charges	
RESIDENTIAL	
Residential - General (Villages)	-140,023
Residential - West Wyalong	-1,186,150
Rates & Charges - Ungarie	-57,083
Rates & Charges - Barmedman	-43,295
Farmland	-4,693,083
BUSINESS	
Business - General	-70,300
Business - West Wyalong	-471,427
Business - Ungarie	-16,437
Business - Barmedman	-9,284

Mining	-1,109,255
Pensioner Rebate Subsidy GPR	-42,000
INTEREST	
Interest Villages	-2,500
Interest West Wyalong	-5,000
Interest Ungarie	-1,600
Interest Barmedman	-900
Interest Farmland	-6,000
Interest Mining	-5
Inter Ord Rates	
Interest Charges on Land	-1,600
Total Operating Income	-7,855,942
<u>OPERATING EXPENDITURE</u>	
PENSIONER REBATES	
Residential - General :Pension Rebates	6,000
Residential - West Wyalong :Pension Rebates	50,000
Ungarie: Pension Rebates	5,000
Barmedman: Pension Rebates	5,800
Farmland: Pension Rebates	5,500
WRITEOFFS	
Writeoffs West Wyalong	2,500
Writeoffs Ungarie	150
Writeoffs Barmedman	500
Writeoffs Villages	500
Writeoffs Farmland	500
Writeoffs Mining	0
Writeoffs Extra Charges	600
Transfer to Community Facilities Reserve	488,014
Transfer to Economic Dev Reserve	488,014
Transfer to Loan Replacement Reserve	126,839
Total Operating Expenditure	1,179,917
NETT OVERALL RESULT	-6,676,025
FINANCIAL ASSISTANCE GRANTS & INVESTMENTS	
<u>OPERATING INCOME</u>	
Financial Assistance & Investments	
Interest - Investments (Cash)	-450,000
FAG Grant - General Purpose	-6,500,000
Transfer from Loan Repayment Reserve	-126,839
Total Operating Income	-7,076,839
<u>OPERATING EXPENDITURE</u>	
Financial Assistance & Investments	
Loan - Principal	100,000
Loan - Interest	26,839
Total Operating Expenditure	126,839
NETT OVERALL RESULT	-6,950,000
FINANCE & ADMINISTRATION	
<u>OPERATING INCOME</u>	
Corporate Support	
Charges & Fees - s 603 & s 608	-15,000
Rates Information Search Fees	-500
Museum Advisor Contribution	-15,000
Corporate Overheads	-828,550
Insurances/Risk Management	

Insurance Refund	-18,000
Total Operating Income	-877,050
Total Income	-877,050
<u>OPERATING EXPENDITURE</u>	
Corporate Support	
Salaries & Costs	1,491,361
Op Lease RePaym	5,000
General - Photocopier	10,000
Printing & Stationery	30,000
Contribution to Plant	43,500
Depreciation	117,863
Valuation Fees (VG)	50,000
Legal	20,000
Internal Audit	35,000
Community Strategic Plan (IP&R)	15,000
IT Expenses - Organisation wide	300,000
Technology One - SAAS Based Platform	150,000
Telephones	20,000
Postage	15,000
Freight	7,500
Pulse	35,000
Debtor Write Off	5,000
Sundry	10,000
Audit Fees	82,200
Bank & Govt Charges	20,000
Centrelink Commission Charges	1,500
Records Expenses	15,000
Sec 355 Committees	40,000
Service Reviews	25,000
Rates Donations	20,000
Museum Advisor Expense	12,000
Museum Advisor Travelling	3,000
Insurances/Risk Management	
Employee Costs	102,000
Other Insurances	772,897
Workers Compensation	330,794
Minor Workcover exp paid by Council	5,000
Minor Insurance Claims	5,000
Telephone	1,000
Risk Management - Overheads	1,000
Risk Contribution to Plant	4,531
Total Operating Expenditure	3,801,146
NETT OVERALL RESULT	2,924,096
CORPORATE SERVICES TOTAL	-10,701,929
COMMUNITY DEVELOPMENT	
<u>OPERATING INCOME</u>	
Community Development	
Grant Income	-65,000
Event Income	-4,000
Australia Day Grant Income	-10,000
Total Operating Income	-79,000
Total Income	-79,000
<u>OPERATING EXPENDITURE</u>	
Community Development	

Employee Costs	125,000
Access Plan Implementation	8,000
Social Plan Implementation	14,000
Telephone - Mobile	500
Cultural Plan Implementation	8,000
Youth Services	12,000
Community Functions incl Australia Day	15,000
Grant - Western Region Academy of Sport (WRAS)	1,000
Grant - Southern Sports Academy (SSA)	2,000
Annual Contribution - Community Rose Garden	5,000
Strengthening Communities Fund (Community Donations)	40,000
Community Satisfaction Survey	25,000
Mornings, Melodies & Memories (Reducing Social Isolation)	30,000
Overheads	8,000
Contribution to Plant	7,250
Total Expenditure	300,750
NETT OVERALL RESULT	221,750
COMMUNITY & AGED CARE	
<u>OPERATING INCOME</u>	
CHSP Operating Grant	-300,000
Brokered Clients Income	-50,000
WWCCC Lease Rental	-65,000
Electricity & Gas Reimbursement	-5,000
CHSP Client Contributions	-40,000
Total Operating Income	-460,000
<u>OPERATING EXPENDITURE</u>	
Aged Care Employee Costs	477,042
Seniors Week	15,000
Administration Expenses	2,500
Staff Training	2,500
PPE & Hygiene	3,000
WWCCC Maintenance	15,000
Consultancies	25,000
Meal Expenses/Groceries	5,000
Rent to WWCCC	16,400
Client Program Expenses	100,000
WWCCC Cleaning	5,000
WWCCC Electricity & Gas	15,000
WWCCC Rates	3,164
WWCCC Water	3,000
WWCCC Phone Costs	2,000
Aged Care Overheads	15,000
Aged Care Depreciation	66,213
Aged Care Contribution to Plant	29,000
Total Operating Expenditure	799,819
RESULT	339,819
LIBRARY	
<u>OPERATING INCOME</u>	
Library	
Photocopying, printing, scanning etc	-4,000
Library Funding State Library	-77,000
Tech Savvy Seniors	-4,000

Overheads	-13,500
Total Operating Income	-98,500
<u>OPERATING EXPENDITURE</u>	
Library	
Employee Costs	302,857
Cleaning	5,000
Photocopier Lease Charges	2,000
Printing & Stationery	4,000
Office Phone	1,000
Regional Library Fee	187,289
Mobile Library	63,217
Library Maintenance	5,000
Library Activities	14,000
Childrens Activities	7,000
Author Visit	10,000
Local Priority Project	20,000
Promotion & Marketing	200
Freight	300
Contribution to Plant	1,813
Corporate Support Overhead	15,000
Depreciation	5,867
Advertising	300
Membership and Licence Fee	1,700
R&M Equipment	1,500
Library Maintenance - Software systems	5,000
Total Operating Expenditure	653,043
Total Expenditure	653,043
RESULT	554,543
CHILDREN'S SERVICES	
<u>OPERATING INCOME</u>	
Family Day Care	
FDC Parent Levy	-10,000
FDC Educator Levy	-200
Child Care Subsidy	-40,000
Community Child Care Funding	-18,000
Total Operating Income	-68,200
<u>OPERATING EXPENDITURE</u>	
Family Day Care	
Employee Costs	30,000
Licence Fee	250
Software Subscription - Harmony Web	2,000
CCS Educator Payments (less levies)	40,000
Contribution to Plant	7,250
Overheads	15,000
Total Operating Expenditure	94,500
RESULT	26,300
<u>OPERATING INCOME</u>	
Mobile Resource Unit	
Community Child Care Funding (CCCFR)	-287,854
CCS Income	-100,000
Parent Fee Income	-50,000
Fees & Levies - Playgroup	-2,000
Inclusion Support Income	-5,000
Total Operating Income	-444,854
<u>OPERATING EXPENDITURE</u>	

MRU Bland/Ungarie	
Employee Costs	222,417
Educational Resources	20,000
Electricity - Ungarie	1,500
Excursions/Incursions/Entertainment	4,000
Mobile & Data	1,000
Food/Groceries	2,000
Other Operating Expenditure	1,500
Ungarie Preschool Water	150
Ungarie Preschool R&M	1,000
Professional Development	6,000
Overheads	108,000
Contribution to Plant - MRU Vehicle Operating	14,500
	382,067
<u>OPERATING INCOME</u>	
ITAV	
Operating Grants - ITAV	-40,000
Toy Library	-100
Total Operating Income	-40,100
<u>OPERATING EXPENDITURE</u>	
ITAV	
Employee Costs	32,000
Craft Supplies/Resource Packs	8,000
Toy Library Toys	2,000
Program Expenses	1,000
Playsession/Workshop Cost	2,000
Contribution to Plant - MRU Vehicle Operating	7,250
Total Operating Expenditure	52,250
RESULT	-50,637
<u>OPERATING INCOME</u>	
Pre School	
Fees	-10,000
Start Strong Funding (Program payment & fee relief)	-536,053
Special Needs Subsidy	-60,000
Total Operating Income	-606,053
<u>OPERATING EXPENDITURE</u>	
Pre School	
Employee Costs	372,000
Preschool Resources	30,000
Activities	10,000
IT & Software Subscription - Hub Hello, Kindy Hub	12,000
Advertising	500
Licence Fee	500
Groceries	7,000
Meeting Costs	500
Water	1,500
Professional Development	5,000
Contribution to Plant	7,250
Overheads	88,000
Total Operating Expenditure	534,250
RESULT	-71,803
<u>OPERATING INCOME</u>	
Childrens Services Unit	
Overheads for Employee Costs	-206,000
Overheads for Operating Costs	-65,000
Total Operating Income	-271,000

<u>OPERATING EXPENDITURE</u>	
Childrens Services unit	
Employee Costs	206,000
Photocopier Lease Charges	12,000
Stationery	2,000
Electricity	8,000
Rates	6,995
Water	1,500
Security	1,000
Telephone	10,000
Maintenance & Repairs	15,000
Sanitary Maintenance	800
Cleaning	20,000
Depreciation	59,895
Gas	250
Overheads	50,000
Total Operating Expenditure	393,440
RESULT	122,440
NET OVERALL RESULT	-0
COMMUNITY SERVICES TOTAL	1,116,112
REGULATORY ACTIVITIES	
<u>OPERATING INCOME</u>	
Regulatory Activities	
Penalty Infringement Notices	-3,000
Impounding Fees - Companion Animals	-500
Impounding Fees - General	-100
Commission - Registration Fees	-5,000
Sales	-500
Total Operating Income	-9,100
Total Income	-9,100
<u>OPERATING EXPENDITURE</u>	
Regulatory Activities	
Employee Costs	95,000
Telephone Costs	700
Processing Fees	200
Payable - Dog Registrations	3,500
Veterinary Support	5,000
Impounding Expenses	6,500
Pound Maintenance	6,500
Other infrastructure	2,000
Expenses - General	3,000
Contribution to Plant	29,000
Depreciation	7,092
Overheads	5,500
Total Expenditure	163,992
NETT OVERALL RESULT	154,892
DEVELOPMENT SERVICES	
DEVELOPMENTAL CONTROL	
<u>OPERATING INCOME</u>	
Developmental Control	
Activity Applications	
Development Applications	-25,000
Swimming Pool Inspections/Certificates	-500
Construction Certificates	-20,000

Outstanding Orders/Notices Sec 608	-750
Subdivision Certificates	-750
Compliance Inspections	-20,000
Building Certificates	-500
Drainage Diagrams	-2,000
Planning Certificates (Section 149/2 and 5)	-10,000
Complying Development Certificate	-1,500
Long Service Levy	-500
Section 68 - Part A - Manufactured Dwellings	-1,000
Section 68 - Part B Water Supply Work/Sewerage	-2,000
Section 68 - Part C Install OSSM	-600
Section 68 - Part C Operate OSSM	-600
Section 68 - Part C Inspec of OSSM	-500
Total Operating Income	-86,200
<u>OPERATING EXPENDITURE</u>	
Developmental Control	
Employee Costs	900,851
Legal Costs	20,000
Mobile Phone Expenses	1,000
Development Services - Overheads	20,000
Contribution to Plant	29,000
Printing and Stationery	500
Sundry Expenses	8,000
Subscriptions	18,000
Total Operating Expenditure	997,351
NETT OVERALL RESULT	911,151
ENVIRONMENTAL PLANNING	
<u>OPERATING INCOME</u>	
Environmental Planning	
Fines	-500
Contributions - Sec. 94	-10,000
Total Income	-10,500
<u>OPERATING EXPENDITURE</u>	
Environmental Planning	
LEP Review	50,000
GIS Project (Software, hardware, training)	30,000
Heritage	16,000
Heritage - Local Heritage Fund (matching funds by council)	20,000
New Development Control Plan	100,000
Environmental Planning - Overheads	3,000
Transfer to S94 Reserve	10,000
Total Expenditure	229,000
NETT OVERALL RESULT	218,500
PUBLIC HEALTH & ENVIRONMENT	
<u>OPERATING INCOME</u>	
Public Health & Environment	
Food Premises Inspections	-4,500
Total Operating Income	-4,500
<u>OPERATING EXPENDITURE</u>	
Public Health & Environment	
Enforcement Costs	1,500
Education Programs	650
Monitoring Programs	2,000
Health & Environment - Overheads	550
Total Operating Expenditure	4,700

NETT OVERALL RESULT	200
COUNCIL PROPERTY MAINTENANCE	
<u>OPERATING INCOME</u>	
Council Chambers	
other	
Total Operating Income	
<u>OPERATING EXPENDITURE</u>	
Council Chambers	
Cleaning	50,000
Electricity	40,000
Rates	8,292
Water Charges	8,000
Security	1,000
Waste Disposal	500
Council Chambers Maintenance	50,000
Defib Maintenance - all Council owned facilities	2,000
Depreciation	82,548
Total Operating Expenditure	242,340
<u>CAPITAL EXPENDITURE</u>	
Council Admin Building - painting, carpet, lighting	50,000
Total Capital Expenditure	50,000
Total Expenditure	292,340
RESULT	292,340
<u>OPERATING INCOME</u>	
10 Shire St	
other	
Total Operating Income	
<u>OPERATING EXPENDITURE</u>	
10 Shire St	
Cleaning	5,800
Electricity	4,000
Rates	3,637
Water Charges	1,000
Maintenance	5,000
Depreciation	17,704
Total Operating Expenditure	37,141
<u>CAPITAL EXPENDITURE</u>	
10 Shire St	
New Roof	60,000
Total Capital Expenditure	60,000
Total Expenditure	97,141
RESULT	97,141
<u>OPERATING INCOME</u>	
Public Halls & Museums	
Sundry Income	-100
Total Operating Income	-100
<u>OPERATING EXPENDITURE</u>	
Public Halls & Museums	
Electricity	2,500
Rates	15,530
Water Charges	3,600
Museum Phone	500
Maintenance	40,000
Depreciation	111,842
Total Operating Expenditure	173,972

RESULT	173,872
<u>OPERATING INCOME</u>	
Caravan Park	
Caravan Park Lease	-27,619
Total Operating Income	-27,619
<u>OPERATING EXPENDITURE</u>	
Caravan Park	
Repairs & Maintenance	5,000
Depreciation	59,018
Total Operating Expenditure	64,018
RESULT	36,399
<u>OPERATING INCOME</u>	
Residences	
Rental - Residences (Input Taxed)	-85,000
Total Operating Income	-85,000
<u>OPERATING EXPENDITURE</u>	
Residences	
Rent	120,000
Water Charges	600
Rates - Council Properties	2,639
Maintenance & Operating Costs	2,000
Leasing Expenses	4,000
Depreciation	19,814
Total Operating Expenditure	149,053
RESULT	64,053
<u>OPERATING INCOME</u>	
123 Railway Rd, WW (Mens Shed)	
Rental	-52
Total Operating Income	-52
<u>OPERATING EXPENDITURE</u>	
123 Railway Rd, WW	
Electricity	450
Rates	1,937
Water Charges	300
Depreciation	9,474
Maintenance & Repair	500
Total Operating Expenditure	12,661
RESULT	12,609
<u>OPERATING INCOME</u>	
184 Main Street W Wyalong	
Rental	-13,500
Total Operating Income	-13,500
<u>OPERATING EXPENDITURE</u>	
184 Main Street W Wyalong	
Maintenance & Repair	5,000
Rates	4,290
Depreciation	4,573
Water Charges	800
Total Expenditure	14,663
RESULT	1,163
<u>OPERATING INCOME</u>	
19 Lady Mary Drive	
Rental	-22,000
Total Operating Income	-22,000
<u>OPERATING EXPENDITURE</u>	
19 Lady Mary Drive	

Maintenance & Repair	2,000
Rates	2,394
Water Charges	800
Total Expenditure	5,194
RESULT	-16,806
NETT OVERALL RESULT	660,771
DEVELOPMENT & REGULATORY SERVICES TOTAL	1,945,514
TECHNICAL SERVICES	
WORKS ADMINISTRATION	
<u>OPERATING INCOME</u>	
Engineering Income	
Charges- Plans etc	-1,000
Sundry Income	-2,000
Road Lease	-1,500
Asset Charge Waste and Sewer	-140,000
On-Road Diesel Fuel Rebate	-90,000
Employee cost from Waste & Sewer	-243,500
Overheads	-190,000
Total Operating Income	-668,000
<u>OPERATING EXPENDITURE</u>	
Engineering Services	
Employee Costs	1,277,440
Stationery & Printing	9,000
Other Operating expenses	1,000
Engineering Software - Audtoca/GPS Base Station	15,000
Consultancies	70,000
Conferences/Professional Development	10,000
R&M Equipment - Fire equipment inspections	1,000
Photocopier Lease Charges	4,500
Asset Expenses	90,000
Contribution to Plant	116,000
Depreciation	2,397
Security	5,000
Mobile Telephone Expenses	2,000
Ungarie Flood Gauge Operating Expenses	32,670
Technical Services - Overheads	600,000
Memberships/Licences	8,000
Engineering Employment Overheads	
Training Wages (Outdoor)	40,000
Salaries & Wages	2,350,000
Annual Leave	260,000
Sick Leave	150,000
Long Service Leave	100,000
Other Leave	5,000
Superannuation	310,000
Workers Comp	10,000
Public Holidays	120,000
JC Expenses recov	-1,500,000
Total Operating Expenditure	4,089,007
Depot Management	
Employee Costs	93,000
PPE & Outdoor Clothing	30,000
Electricity	12,000
Rates	12,852

Water Charges	3,500
Telephone	8,000
Council Freight	8,000
Photocopy Lease Charges	1,000
Cleaning	12,000
Depreciation	49,724
Stock Adjustment	3,000
Operating Expenses	2,000
Maintenance	30,000
	265,076
Gravel Activity	
Gravel Revenue	-400,000
Gravel Activity	
Gravel Royalty Costs	60,000
Gravel Pit Management	2,500
Gravel Pit Restoration Costs	1,000
Gravel Production Costs	336,500
	400,000
Road Safety Officer	
Costs Road Safety Officer	20,000
Private Works	
Private Works	-50,000
Private Works	
Private Works Expenditure	50,000
Total Income	-1,118,000
Total Expenditure	4,824,083
NETT OVERALL RESULT	3,706,083
PLANT RUNNING	
<u>OPERATING INCOME</u>	
Plant Management/Workshop	
Vehicle Lease Fees	-63,334
Plant Hire Income	-3,355,460
Contribution to Plant	-699,700
Total Operating Income	-4,118,494
<u>CAPITAL INCOME</u>	
Plant Management/Workshop	
Plant & Equipment	-160,000
Total Capital Income	-160,000
Total Income	-4,278,494
<u>OPERATING EXPENDITURE</u>	
Plant Management/Workshop	
Employee Costs	120,000
Workshop Expenses	45,000
Fleet Management Program (Ausfleet)	15,000
Tfr to Plant Replacement Reserve	84,846
Plant Running Expenses	1,884,379
Depreciation	697,269
Contribution to Plant	87,000
FBT	80,000
Total Operating Expenditure	3,013,494
<u>CAPITAL EXPENDITURE</u>	
Plant Management/Workshop	
Plant & Equipment Purchases	1,215,000
Replace Guillotine in Workshop	35,000
Minor Plant	15,000
Total Capital Expenditure	1,265,000

Total Expenditure	4,278,494
NETT OVERALL RESULT	0
ROADS WORKS & TRANSPORT	
<u>OPERATING INCOME</u>	
State & National Roads	
RMS Emergency Works	-5,000
Total Operating Income	-5,000
<u>OPERATING EXPENDITURE</u>	
State & National Roads	
RMS Emergency Works	5,000
Total Operating Expenditure	5,000
RESULT	
<u>OPERATING INCOME</u>	
Flood Damage	
Flood Damage Grant Income	-2,203,500
Total Operating Income	-2,203,500
<u>OPERATING EXPENDITURE</u>	
Flood Damage	
Flood Damage	2,203,500
Total Operating Expenditure	2,203,500
RESULT	0
<u>OPERATING INCOME</u>	
Regional Roads	
Regional Roads Block Grant - Road (Part Cap Income)	-1,090,000
Total Operating Income	-1,090,000
<u>OPERATING EXPENDITURE</u>	
Regional Roads	
R & M Roads	385,000
Regional Roads (Sealed) Maintenance Works	400,000
Regional Roads - Traffic Control	10,000
Regional Roads - Signs	72,000
Regional Roads - Inspections	171,203
Depreciation (Regional Roads)	51,797
Total Operating Expenditure	1,090,000
RESULT	0
<u>OPERATING INCOME</u>	
Road to Recovery	
Road to Recovery Grant	-1,900,000
Total Operating Income	-1,900,000
<u>CAPITAL EXPENDITURE</u>	
Roads to Recovery	
R2R Capital Program	1,900,000
Total Capital Expenditure	1,900,000
RESULT	0
<u>OPERATING INCOME</u>	
Revenue Sharing	
FAGS Grant - Roads Component	-2,000,000
FAGS Grant - Ancillary	-1,929,904
Evolution VPA Road Maintenance Contribution	-63,255
Total Operating Income	-3,993,159
<u>OPERATING EXPENDITURE</u>	
Transfer - Evolution VPA Road Maintenance Contribution	63,255
Total Operating Expenditure	63,255
RESULT	-3,929,904
<u>INCOME</u>	

Urban Roadside Maintenance	
Stormwater Levies	-60,000
Less Pension Rebate	2,250
Write Offs	40
Interest	-250
Total Income	-57,960
<u>OPERATING EXPENDITURE</u>	
Kerb & Gutter M&R	20,000
Stormwater Maintenance	65,000
Banners & Road Signs	500
Bus Shelters	500
Depreciation (Urban Roadside)	14,925
Depreciation (Stormwater)	271,228
<u>CAPITAL EXPENDITURE</u>	
Total Capital Expenditure	
K & G Capital	50,000
Total Operating Expenditure	422,153
RESULT	364,193
<u>INCOME</u>	
Urban Sealed Roads	
Contributions	
Total Income	
<u>OPERATING EXPENDITURE</u>	
Maintenance	15,000
Depreciation	375,170
Total Operating Expenditure	390,170
<u>CAPITAL EXPENDITURE</u>	
Urban Sealed Roads	
Reseals	30,000
Asphalt Concrete Patching	100,000
Heavy Patching	30,000
Total Capital Expenditure	160,000
Total Expenditure	550,170
RESULT	550,170
<u>OPERATING EXPENDITURE</u>	
Urban Unsealed Roads	
Depreciation	75,856
Total Operating Expenditure	75,856
RESULT	75,856
<u>INCOME</u>	
Total Income	
<u>OPERATING EXPENDITURE</u>	
Rural Sealed Roads	
Maintenance	250,000
Depreciation	1,592,315
Total Operating Expenditure	1,842,315
<u>CAPITAL EXPENDITURE</u>	
Rural Sealed Roads	
Reseal Program	350,000
Heavy Patching	100,000
Total Capital Expenditure	450,000
RESULT	2,292,315
<u>OPERATING INCOME</u>	
<u>Total Income</u>	
<u>OPERATING EXPENDITURE</u>	
Rural Unsealed Roads	

Maintenance Grading	480,000
Rural - Gravel Patching	580,000
General Maintenance	70,000
Wet Grading	560,000
Depreciation	1,707,136
Total Operating Expenditure	3,397,136
<u>CAPITAL EXPENDITURE</u>	
Rural Unsealed Roads	
Gravel Resheeting CAP	200,000
Total Capital Expenditure	200,000
Total Expenditure	3,597,136
RESULT	3,397,136
<u>OPERATING EXPENDITURE</u>	
Street Cleaning	
Street Cleaning	100,000
Contribution to Plant (Street Sweeper)	42,000
Rates	26,305
Total Operating Expenditure	168,305
RESULT	168,305
<u>OPERATING EXPENDITURE</u>	
Bridges	
Bridges Maintenance	4,000
Depreciation - Bridges	485,587
Total Operating Expenditure	489,587
RESULT	489,587
NETT OVERALL RESULT	3,407,658
PUBLIC SERVICES	
<u>OPERATING INCOME</u>	
Aerodrome	
Rental	-400
Landing Fees	-5,000
Sundry Income	-2,500
Total Operating Income	-7,900
<u>OPERATING EXPENDITURE</u>	
Aerodrome	
Cleaning	1,000
Electricity	2,000
Rates	5,012
Water	1,000
Phone Costs	650
M&R Including Ground Maintenance	50,000
Depreciation	169,713
Total Operating Expenditure	229,375
RESULT	221,475
<u>OPERATING INCOME</u>	
Saleyards	
Saleyard Leases	-20,000
Truckwash Charges	-25,000
Total Operating Income	-45,000
<u>OPERATING EXPENDITURE</u>	
Saleyards	
Electricity	3,500
Rates	5,643
Water Charges	8,000
Mobile Phone	500

Repairs & Maintenance	12,000
Cleaning	500
Depreciation	125,519
Total Operating Expenditure	155,662
RESULT	110,662
<u>OPERATING INCOME</u>	
Public Conveniences	
other	
Total Income	
<u>OPERATING EXPENDITURE</u>	
Public Conveniences	
Cleaning	120,000
Maintenance & Repair (OP 160)	20,000
Vandalism - Public Toilets	10,000
Water Expenses	2,500
Electricity	2,000
Sanitary Bins	6,000
Depreciation	31,231
Total Operating Expenditure	191,731
RESULT	191,731
<u>OPERATING INCOME</u>	
Cemeteries	
Lawn Cemetery Fees	-110,000
Total Operating Income	-110,000
<u>OPERATING EXPENDITURE</u>	
Cemeteries	
Cemeteries M&R	85,000
Lawn Plaques	5,000
Electricity	600
Rates	6,989
Depreciation	12,265
Total Operating Expenditure	109,854
RESULT	-146
<u>OPERATING INCOME</u>	
Parks & Gardens	
Parks & Gardens Income	-200
Total Operating Income	-200
Total Income	
<u>OPERATING EXPENDITURE</u>	
Parks & Gardens	
Wetlands Maintenance	15,000
Parks Maintenance	565,000
Reserves Maintenance	25,000
Tree maintenance	15,000
Electricity	25,000
Water Charges	10,000
Rates	41,421
Landscape Consultant ** C/Fwd from 2022-23	50,000
Contribution to Plant	14,500
Mobile Phone	1,500
Depreciation	378,248
Total Expenditure	1,140,669
RESULT	1,140,469
<u>OPERATING INCOME</u>	
Fire Services	
Contribution	-70,000

Hazard Reduction	-40,000
Total Operating Income	-110,000
<u>OPERATING EXPENDITURE</u>	
Fire Services	
Rates - Rural Fire Service	7,240
Water	1,000
Contribution to RFS	675,000
NSW Fire Fund (Town Brigade)	35,000
Non Claimable Expenses	3,000
Hazard Reduction	40,000
Depreciation	60,662
Total Operating Expenditure	821,902
RESULT	711,902
<u>OPERATING INCOME</u>	
State Emergency Service	
other	
Total Operating Income	
<u>OPERATING EXPENDITURE</u>	
State Emergency Services	
Contribution to SES	30,000
Maintenance	5,000
Non Claimable Expenses	2,000
Water	500
Depreciation	20,387
Total Expenditure	57,887
RESULT	57,887
<u>OPERATING INCOME</u>	
Street Lighting	
Grant - Street Lighting	-30,000
Total Operating Income	-30,000
<u>OPERATING EXPENDITURE</u>	
Street Lighting	
Electricity	90,000
Maintenance	15,000
Depreciation	9,825
Total Operating Expenditure	114,825
RESULT	84,825
<u>OPERATING INCOME</u>	
Noxious Plants & Pest Control	
Government Grants	
- Grant - Operational	-64,000
Total Operating Income	-64,000
<u>OPERATING EXPENDITURE</u>	
Noxious Plants & Pest Control	
Employee Costs	330,000
Phone Costs	2,000
Destruction of Weeds	100,000
Pest Control	1,500
Contribution to Plant	43,500
Annual Subscription Weeds Software Program	4,000
Total Operating Expenditure	481,000
RESULT	417,000
<u>OPERATING INCOME</u>	
Parking Areas	
Income	-1,600
Total Operating Income	-1,600

<u>OPERATING EXPENDITURE</u>	
Parking Areas	
Rates	11,694
Electricity	1,500
Maintenance	8,500
Water Street Parking Maintenance	4,000
Lease	2,500
Depreciation	8,842
Total Operating Expenditure	37,036
RESULT	35,436
<u>OPERATING INCOME</u>	
Sporting Ovals	
Sporting Oval Fees	-40,000
Total Operating Income	-40,000
<u>OPERATING EXPENDITURE</u>	
Sporting Ovals	
Maintenance Sporting Ovals	275,000
Electricity	15,000
Mobile Phone	1,000
Cleaning	6,000
Water Charges	15,000
Rates	9,653
Contribution to Plant	14,500
Depreciation	525,746
Total Operating Expenditure	861,899
<u>CAPITAL EXPENDITURE</u>	
Sporting Ovals	
Netball Courts - Concrete Surrounds	55,000
Total Capital Expenditure	55,000
Total Expenditure	916,899
RESULT	876,899
<u>OPERATING EXPENDITURE</u>	
Cycle/Walking Paths	
Footpath Maintenance	50,000
Depreciation	146,978
Total Operating Expenditure	196,978
<u>CAPITAL EXPENDITURE</u>	
Cycle/Walking Paths	
Active Transport	150,000
Total Capital Expenditure	150,000
Total Expenditure	346,978
RESULT	346,978
<u>OPERATING INCOME</u>	
Ancillary Street Maintenance	
Total Operating Income	
<u>OPERATING EXPENDITURE</u>	
Ancillary Street Maintenance	
Tree Planting	15,000
Water	1,600
Maintenance	265,000
Total Operating Expenditure	281,600
RESULT	281,600
<u>OPERATING INCOME</u>	
Sports Stadium	
Stadium Fees	-21,500
Total Operating Income	-21,500

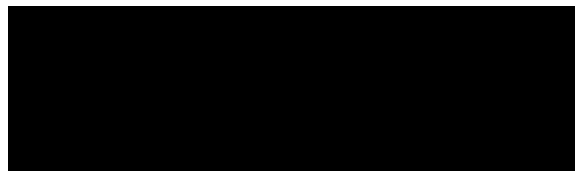
<u>OPERATING EXPENDITURE</u>	
Sports Stadium	
Cleaning & Maintenance	58,000
Electricity	6,000
Water Charges	1,000
Depreciation	54,134
Sanitary Maintenance	2,000
Security	600
Total Operating Expenditure	121,734
RESULT	100,234
NETT OVERALL RESULT	4,576,952
POOLS	
<u>OPERATING INCOME</u>	
Holland Park Pool	
Pool Income	0
Total Operating Income	
Total Income	
<u>OPERATING EXPENDITURE</u>	
Holland Park Pool	
Electricity	35,000
Rates	12,267
Water Charges	5,000
Gas - Holland Park Pool	15,000
Telephone Charges	600
Chemicals	20,000
Maintenance & Repairs	30,000
Contribution to Plant (Mower)	2,000
Depreciation	100,268
Pool Contract	189,630
Total Operating Expenditure	409,765
<u>CAPITAL EXPENDITURE</u>	
Replace Pool Inflatable	15,000
Total Capital Expenditure	15,000
Total Expenditure	424,765
RESULT	424,765
<u>OPERATING EXPENDITURE</u>	
Ungarie Pool	
Chemicals	3,000
Electricity	6,500
Telephone Charges	1,300
Water Charges	1,500
Maintenance & Repairs	10,000
Rates	4,301
Depreciation	44,712
Total Operating Expenditure	71,313
RESULT	71,313
NETT OVERALL RESULT	496,078
PROPERTY MAINTENANCE	
<u>OPERATING EXPENDITURE</u>	
Ungarie Retirement Village	
Other Operating Expenses	50
Boundary Fence	5,000
Depreciation	21,300
Total Operating Expenditure	26,350
RESULT	26,350

<u>OPERATING INCOME</u>	
Caltex Truck Stop	
Rental	-126,000
Total Operating Income	-126,000
<u>OPERATING EXPENDITURE</u>	
Caltex Truck Stop	
Rates	0
Expenditure	15,000
Total Operating Expenditure	15,000
RESULT	-111,000
<u>OPERATING INCOME</u>	
West Wyalong Ambulance Station	
Rental	-5,000
Total Operating Income	-5,000
<u>OPERATING EXPENDITURE</u>	
West Wyalong Ambulance Station	
Maintenance & Repair	500
Depreciation	18,087
Total Operating Expenditure	18,587
RESULT	13,587
NETT OVERALL RESULT	-71,063
WASTE MANAGEMENT	
<u>OPERATING INCOME</u>	
Domestic & Trade Waste Management	
Trade Waste Charges	-327,233
DWMS Charges	-1,102,128
Interest - Domestic Waste	-5,000
Interest Trade Waste	-1,000
Sundry	-1,000
Pension Rebate Subsidy DWMS	-25,000
Total Income	-1,461,361
Waste Management	
Waste Fees and Charges	-350,000
Materials Recycling	-120,000
Total	-470,000
Total Operating Income	
Total Income	-1,931,361
<u>OPERATING EXPENDITURE</u>	
Domestic & Trade Waste Management	
Operation Costs - DWM	226,500
less: Pensions	50,000
Contribution to Plant (Garbage Truck)	67,500
Environmental Protection Licence Fee	200
Domestic Waste Tipping Costs	280,000
Tfr to Plant Replacement Reserve - Garbage Truck	80,000
Waste Management	
Employee Costs	185,000
W Wyalong Maintenance	445,000
Operations - Ungarie	42,500
Operations - Barmedman	75,000
WM - W Wyalong Rates	3,263
WM - Ungarie Rates	272
WM - Weethalle Rates	259
WM - Naradhan Rates	240

WM - Kikoria Rates	204
W Wyalong Electr& Gas Exp	2,000
W Wyalong Water Exp-Prop	1,000
W WyalongTelephone-Mobil	500
Operations - Weethalle	11,000
Operations - Tallimba	8,000
Operations - Mirrool	8,000
Operations - Naradhan	5,000
Operations - Kikoria	5,000
WASTE MANAGEMENT TOTAL	
Tfer of Op Costs to DWM (Tipping)	-280,000
Tip Restoration	8,000
Free Tip Day	14,000
Transfer to Plant Replacement Reserve Traxcavator & Street Sweeper	115,000
Recycling	2,000
E Waste	1,000
Transfer fr Eng Serv Employee Costs	121,750
Asset Administration Fee	70,000
Depreciation	36,313
Contribution to Plant - Vehicles	29,000
Contribution to Plant (Trax)	51,200
Transfer to Waste reserve	124,660
Overheads	142,000
Total Operating Expenditure	1,931,361
NETT OVERALL RESULT	-0
SEWERAGE SERVICES	
<u>OPERATING INCOME</u>	
Sewer	
Rates	-2,079,611
Pensioner Rebate Subsidy - Sewer	-20,500
Application Fees	-1,000
Total Operation Income	-2,101,111
<u>OPERATING EXPENDITURE</u>	
Administration	
Employee Costs	352,942
Telephone	1,000
Electricity & Gas	28,000
Mobile Phone	2,000
less: Pension Rebates	35,000
Transfer to Eng Serv Employee Costs	121,750
Asset Administration Fee	70,000
Contribution to Plant	14,500
Contribution to Plant Water Jetter	15,000
Overheads	151,500
Depreciation	387,721
Transfer to Sec 64 Contributions reserve	1,000
Treatment Works	
Transfer to Reticulation	40,000
Energy Costs	20,000
Telephone Charges	1,000
Maintenance	350,000
Water	25,000
Contribution to Plant	29,000
Pumping Station	
Operating Expenditure	120,000

Energy Costs	20,000
Water	4,000
Rates	4,757
Sewer Mains	
Maintenance	260,000
CCTV & Inspections	35,000
Total Operating Expenditure	2,089,170
RETICULATION	
OPERATING INCOME	
Grey Water Removal	-40,000
OPERATING EXPENDITURE	
Reticulation - Pipe Maintenance	20,000
Reticulation Reserve	20,000
Result	0
Total Result	-11,941
NETT OVERALL RESULT	0
TOTAL TECHNICAL SERVICES	12,115,708
GRANT FUNDED PROGRAMS	
LRCI Phase 3	
<u>INCOME</u>	
Saloon Car Drag Strip	-1,000,000
<u>EXPENDITURE</u>	
Saloon Car Drag Strip	1,000,000
LRCI Phase 4	
<u>INCOME</u>	
LRCI Phase 4 Part A	-1,849,827
<u>EXPENDITURE</u>	
New Wyalong Pound Facility	631,000
RSL Walk Completion	220,000
West Wyalong Pool Heating Upgrades & Starting Blocks	245,000
Rose Garden Beautification	157,000
Rugby Union / Camp Draft Precinct Water Project	410,000
Community Building Maintenance and Improvement Projects	186,827
<u>INCOME</u>	
LRCI Phase 4 Part B	-1,067,021
<u>EXPENDITURE</u>	
Quandialla Road Causeways Replacement	620,000
Unsealed Road Causeways	447,021
Resources for Regions - Round 9	
<u>INCOME</u>	
Main Street Revitalisation Project	-95,788
Sport & Recreation Master Plan	-107,116
Council Facility Access Audit & Plan	-54,300
Community Amenity & Safety Program	-499,232
Roads Upgrade Program	-1,848,246
<u>EXPENDITURE</u>	
Main Street Revitalisation Project	95,788
Sport & Recreation Master Plan	107,116
Council Facility Access Audit & Plan	54,300
Community Amenity & Safety Program	499,232
Roads Upgrade Program	1,848,246
Stronger Country Communities Fund - Round 5	

<u>INCOME</u>	
Bland Shire Youth Space Coordinator & Program	-100,000
Active Movement Upgrades	-162,888
Restoration of Douglas DC3 Dakota Aeroplane	-167,670
<u>EXPENDITURE</u>	
Bland Shire Youth Space Coordinator & Program	100,000
Active Movement Upgrades	162,888
Restoration of Douglas DC3 Dakota Aeroplane	167,670
Fixing Local Roads - Round 4	
<u>INCOME</u>	
Girral Road - Sealing / Re-sealing	-4,000,000
<u>EXPENDITURE</u>	
Girral Road - Sealing / Re-sealing	4,000,000
Regional Emergency Road Repair Fund	
<u>INCOME</u>	
Regional Emergency Road Repair Fund (RERRF)	-3,817,853
<u>EXPENDITURE</u>	
Ungarie Road Rehabilitation	1,313,252
Mary Gilmore East Shoulder Repairs	20,000
Quandialla Road Rehabilitation	1,716,975
West Wyalong / Lake Road Re-seal	574,251
West Wyalong / Lake Road Rehabilitation	193,375
NETT OVERALL RESULT	0



OPERATIONAL PLAN and Budget - 2024-2025

blandshire.nsw.gov.au

Adopted: 18 June 2024

**Revenue Policy
(including Schedule of Fees and Charges)
for the 2024/2025 Financial Year**



REVENUE POLICY

2024/25

BLAND SHIRE COUNCIL
west wyalong

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Proposed Rates and Charges

Statement with respect to each Ordinary Rate to be Levied

Bland Shire Council will, under Section 497 of the NSW Local Government Act 1993, levy Ordinary Rates on all rateable properties within its area. The rates that are proposed to be levied are set out hereunder. All Council rates and charges are exempt from goods and services tax (GST).

The rate pegging limit for Ordinary Rates, as advised by The Minister for Local Government, was set at 4.5% for the 2024/25 rating year. The table below has been calculated on a 4.5% increase.

The following population centres have been identified within Council's borders:

- West Wyalong
- Wyalong
- Ungarie
- Barmedman
- Other Villages

Ordinary rates will be levied as per the schedule below. Updated land values, effective 1st July 2023, were released by the Valuer General in November, 2022.

Base Amount: An established charge applicable to an individual rating category. All properties attaching to any particular category pay the base rate amount allocated to that category. Base rates vary, or can vary, over categories.

Ad Valorem: The calculation of an amount for rates by multiplying the assessed land value of the property by a "cents in the dollar" amount.

Minimum Rate: No minimum rate is applicable to properties within the Shire boundaries. Discount on rates and charges will be available to eligible pensioners upon the completion of appropriate forms available from Council.

Mining Rate: The Council will levy a mining rate (Ordinary) and a mining rate (Gold) in the 2024/25 year.

The components of the various levies are:

Rate Type	Category	Sub Category	Minimum Rate	Ad Valorem Amount	Base Amount \$	Rate Yield \$	% Total
Ordinary	Farmland		N/A	0.001683	99	4,693,083	60.20
Ordinary	Residential		N/A	0.003805	99	140,023	1.80
Ordinary	Business		N/A	0.006677	180	70,300	0.90
Ordinary	Mining (Excluding Gold)	Ordinary	N/A	0.002660	210	2,919	0.04
Ordinary	Mining (Gold)		N/A	0.022574	210	1,109,255	14.19
Ordinary	Residential	W/Wyalong	N/A	0.005910	180	1,186,150	15.21
Ordinary	Business	W/Wyalong	N/A	0.015398	210	471,427	6.05
Ordinary	Residential	Ungarie	N/A	0.009390	99	57,083	0.73
Ordinary	Business	Ungarie	N/A	0.016124	99	16,437	0.21
Ordinary	Residential	Barmedman	N/A	0.004461	99	43,295	0.56
Ordinary	Business	Barmedman	N/A	0.005099	99	9,284	0.12

Land Categories

Land throughout the Shire has been categorised for rating purposes in accordance with the requirements of the Local Government Act 1993. New parcels of land are categorised when supplementary or new rate notices are issued. Strata lots and Company titles are taken to be separate parcels of land for the purpose of categorisation.

Farmland (Section 515: Local Government Act 1993)

Rateable land is categorised as farmland if valued as one assessment and its dominant use is for farming or an agricultural purpose. In addition, it must have a significant and substantial commercial purpose and character and is engaged in the purpose of profit on a continuous or repetitive basis (whether or not a profit is actually made).

Residential (Section 516: Local Government Act 1993)

Rateable land is categorised as residential if valued as one assessment and its main dominant use is for residential accommodation or if it is vacant land and is zoned or designated under an environmental planning instrument for residential purposes. The council has not classified any land as Rural Residential for rating purposes.

Mining (Section 517: Local Government Act 1993)

Land is to be categorised as mining if it is a parcel or rateable land valued as one assessment its dominant use is for coal mine or metalliferous mine.

Business (Section 518: Local Government Act 1993)

Rateable land is categorised as Business if it cannot be categorised as Farmland, Residential or Mining.

Mixed development land must be categorised if so determined in accord with the Valuation of Land Act 1916 whereby the non-residential part of the land is categorised as Business with the balance being categorised as Residential.



Pricing Policy Statement

The Council will ensure that all rates, fees and charges are equitable. The Council supports the 'user pays' concept in assessing fees and charges, whilst considering its community service obligations and the general level of fees and charges for similar services by the Local Government Industry.

The Council will pursue cost effective opportunities in order to maximise its revenue base and currently proposes to raise revenue from the following sources:

- Rates
- Annual Trade Waste Service Charges
- Sewer Special Rates
- Stormwater Levy
- Plant Hire
- Borrowings
- Miscellaneous Charges
- Annual Domestic Waste Services Charges
- Interest on Overdue Balances
- Charges for non-Council works
- Grants
- Investments
- All Sporting Fields Users

Note: A Goods and Services Tax (GST) is applicable in respect to some Council goods and services. Prices of goods and services subject to GST have been identified in the attached Schedule of Fees & Charges as GST inclusive, in accordance with taxation legislation.

Some goods and services supplied by Council are "GST Free" or are exempt from GST under Division 81 of the legislation. Any goods and services that

fall within either category are so identified in this Policy.



Pensioner Rebates

A rebate on rates and charges is provided to eligible pensioners in accordance with Section 575 of the Local Government Act 1993.

Pensioner concessions available include:

- All ordinary rates and charges for domestic waste management services on the land up to \$250.00.
- Sewerage rates and charges up to \$87.50.

The estimated amount of pensioner rebates for 2024/2025 is \$76,000

Waste Management

Domestic Waste Management Charges (DWMC)

The DWMC will be levied upon all domestically occupied properties in West Wyalong, Wyalong, Ungarie, Barmedman and Weethalle where the service is available. The service comprises a weekly collection of one 240 litre bin or an option of a 120 litre bin, provided by Council. Multiple service charges will apply to those properties where a multiple service is requested.

The annual DWMC for 2024/2025 is \$510.00 per 240 litre service or \$403.00 per 120 litre service with estimated revenue being \$1,095,800 (with an adjustment for pensioner rebates of \$44,000).

In addition, Section 496 of the Local Government Act 1993 requires Council to levy a charge on all rateable land for which a domestic waste management service is available. Accordingly, a charge of \$44.00 will be levied in 2024/2025 on all vacant land for which a domestic waste management service is available.

Annual Waste Management Charge

A charge of \$44.00 per property, will apply to all properties not within a serviced area for the DWMS, under Section 501 of the Local Government Act.

Trade Waste Charges

A similar service to the DWMC is available to all non-residential properties in the serviced areas and is levied upon all occupied properties that are not eligible for the DWMS service. Similarly, the service comprises a weekly collection of one 240 litre bin, provided by the Council. Multiple service charges will apply to those properties where a multiple service is requested.

The annual charge proposed is \$548.00 per 240 litre service or \$440.00 per 120 litre service with a similar amount levied for each additional service. Estimated revenue is \$325,355..



Sewer

Special Rates – Sewer

For sewer rates and charges, the Council proposes to levy sewerage rates on all lands for which the services are available. Allowance will be made if there is no sewer connection or if the service cannot be provided to the whole of a property. The purpose of the sewer rate is to meet the costs of operating the West Wyalong/Wyalong, Ungarie and Barmadman sewer schemes.

Council will levy a sewer rate on all land within its area except:

1. Land which is more than 75 metres from a Council sewer and is not connected to the sewer;
2. Land from which sewerage could not be discharged into any sewer of the Council.

Sewer rates will be levied as per the schedule below:

Rate	Category	Minimum \$	Base Amount	Rate Yield \$
Sewer Special Rate	Built upon	1,064.00	N/A	1,996,771
Sewer Special rate	Not built upon	256.00	N/A	33,795
Connected Sewer	Rec. Grounds	926.00	N/A	7,407

Fees and charges for non-rateable properties, head works and other items are outlined in the fees and charges section of the policy.

Interest

In accordance with the Local Government Act 1993, Council is entitled to levy interest for outstanding rates and charges not received by the due date. The maximum rate of interest that can be levied is set annually by the Minister for Local Government. Council proposes to apply the maximum interest rate for outstanding rates and charges as set by the Minister for Local Government in 2024/2025.

Stormwater Levy

In accordance with the Local Government Act 1993, Sect 496A, Council has adopted an annual charge for the provision of stormwater management services.

A charge of \$25 per residential property, \$12.50 for strata titles, \$25 for business properties up to 350 square metres, and \$50 for business properties over 350 square metres will be levied. The charge will only apply to properties within Bland Shire's towns. Rural and farming properties will not receive the levy.

Donations Policy

Council has adopted a Community Grants and Donations Policy that applies to all grants and donations available to the Bland Shire Community.

Fees and Charges

Fees and charges proposed to be levied by the Council for 2024/2025 for the broad range of services and activities provided are listed in Schedule No1. Whether goods and services tax is payable and included is indicated against each fee or charge in the schedule. In addition, the schedule advises of the status under the Council's pricing policy, whether or not there is any community service obligation associated with the charge and an estimate of projected revenue.



Fees & Charges Schedule

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
ACCESS TO PUBLIC INFORMATION				
GIPA Application Fee	\$30.00	Exempt	Legislative	Includes first hour processing time, no charge where application is not decided in time.
Processing Time	\$30.00 per hour	Exempt	Legislative	
Discount	50% of processing charges on application	Exempt	Legislative	Refer to s65 & s66 of GIPA Act
Advance Deposit	50% of processing charges	Exempt	Legislative	Refer to s50 of GIPA Act
Internal Review Processing Fee	\$40.00	Exempt	Legislative	Refer to s83(1) & s85(1) of GIPA Act
Informal Access Application	\$0.00 (copying fees apply)	Exempt	Legislative	Copying charges apply in accordance with Revenue Policy Charges
Personal Information	See comment	Exempt	Legislative	Up to 20 hours without additional charge.
ABANDONED ARTICLES				
Impounding Fees - Vehicles/Articles				
Abandoned Article - small	\$290.00	Exempt	Full Cost	per article
Abandoned Article - large	\$400.00	Exempt	Full Cost	per article
Abandoned Vehicle	\$560.00	Exempt	Full Cost	Cost recovery
Release Fee	\$60.00	Exempt	Full Cost	
Impounded Vehicle Storage Fee	\$28.00 per day	Inclusive	Full Cost	
Disposal Fee	Actual Costs plus 10%	Exempt	Full Cost	
AERODROME				
General				
All aircraft with MTOW equal or less then 1,250kg	NIL	Inclusive	Partial	MTOW - Maximum take off weight
All other aircraft including Helicopters, day rate	\$15 per tonne	Inclusive	Partial	Day 0700 to 1900
All other aircraft including Helicopters, night rate	\$28 per tonne	Inclusive	Partial	Night after 1900 to before 0700
Multiple Daily users such as "Crop Dusters" and "Glider Tow Planes"	NIL			
Training usage ('Stop and Go' & 'Touch & Go')	NIL			
Fine for not closing gates to airport facilities	\$100.00	Inclusive		
Fine for using runway without radio call	\$270.00	Inclusive		CASA informed of breach
Commercial				
Airport Landing Fees	\$14 per passenger	Inclusive	Partial	Government use such as RFS are exempt. Regular Service - on negotiation with DTS
Commercial Charter Service	\$19.00 per passenger	Inclusive	Partial	
Landing of Commercial aircraft dispensation from CASA - CASA charge reimbursement	\$720.00	Inclusive	Partial	
Terminal - Commercial terminal fee	\$755.00 per annum, per licence	Inclusive	Partial	Part year may be negotiated with DTS
Terminal - One off use - commercial	\$215.00 per day	Inclusive	Partial	Weekly use can be negotiated with DTS
Closure and Use of Aerodrome for Commercial Organisation	\$970.00 per day	Inclusive	Partial	Weekly use can be negotiated
Recreation and Sporting Organisations				
Terminal - One off use	\$50.00 per day	Inclusive	Partial	
Use of Aerodrome without closure	\$90.00 per day	Inclusive	Partial	
Closure and use of Aerodrome for Recreational and Sporting Organisations	\$130.00 per day	Inclusive	Partial	
Use of Aerodrome without closure plus the hire of the terminal	\$415.00 per week	Inclusive	Partial	Additional Continuous Weeks – Cost on application

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
AERODROME CONTINUED				
Closure and use of Aerodrome plus the hire of the terminal	\$520.00 per week	Inclusive	Partial	Additional Continuous Weeks – Cost on application
Other				
Closure and use of Aerodrome for Volunteer Organisations	\$0.00	Inclusive	Partial	Donations Accepted
Privately owned airport hangars	\$335.00 per annum	Inclusive	Full Cost	
Council owned airport hangars	Market cost	Inclusive	Full Cost	Commercial Lease
Hire of airport building other than for aviation purposes	\$245.00 per day	Free	Partial	Weekly use can be negotiated
ANIMAL CONTROL				
Companion Animals Registration				
Dog - Desexed (by relevant age)	As per legislation	Free	Legislative	Current fee \$78.00
Dog - Desexed (by relevant age eligible pensioner)	As per legislation	Free	Legislative	Current fee \$32.00
Dog - Desexed (sold by pound/shelter)	As per legislation	Free	Legislative	Current fee \$0.00
Dog - Not Desexed or Desexed (after relevant age)	As per legislation	Free	Legislative	Current fee \$262.00
Dog - Not Desexed (not recommended)	As per legislation	Free	Legislative	Current fee \$78.00
Dog - Not Desexed (recognised breeder)	As per legislation	Free	Legislative	Current fee \$75.00
Dog - Not Desexed (not recommended - pensioner)	As per legislation	Free	Legislative	Current fee \$32.00
Dog - Working	As per legislation	Free	Legislative	Current fee \$0.00
Dog - Service of the State	As per legislation	Free	Legislative	Current fee \$0.00
Assistance Animal	As per legislation	Free	Legislative	Current fee \$0.00
Cat - Desexed or Not Desexed	As per legislation	Free	Legislative	Current fee \$68.00
Cat - Desexed (eligible pensioner)	As per legislation	Free	Legislative	Current fee \$32.00
Cat - Desexed (sold by pound/shelter)	As per legislation	Free	Legislative	Current fee \$0.00
Cat - Not Desexed (recognised breeder)	As per legislation	Free	Legislative	Current fee \$65.00
Cat - Not Desexed (not recommended - pensioner)	As per legislation	Free	Legislative	Current fee \$32.00
Registration Late Fee	As per legislation	Free	Legislative	Current fee \$22.00
Annual Permits				
Cat not desexed by four months of age	As per legislation	Free	Legislative	Current fee \$96.00
Dangerous dog	As per legislation	Free	Legislative	Current fee \$230.00
Restricted dog	As per legislation	Free	Legislative	Current fee \$230.00
Permit late fee	As per legislation	Free	Legislative	Current fee \$22.00
Impounding Fees - Companion Animals				
Maintenance Fee - Cat (per day)	\$10.00	Exempt	Full Cost	
Maintenance Fee - Dog (per day)	\$15.00	Exempt	Full Cost	
Release Fee (per animal)	\$50.00	Exempt	Full Cost	
Release Fee - Animal Rehoming Agency	NIL			
Surrender of Impounded animal Fee (per animal)	Dogs \$50.00 Puppies \$15.00 Cats \$30.00 Kittens \$10.00	Exempt	Full Cost	
Microchipping (per animal)	\$80.00	Inclusive	Full Cost	Cost Recovery
Euthanasia - Cat	\$30.00	Exempt	Full Cost	
Euthanasia - Dog	\$40.00	Exempt	Full Cost	Cost Recovery
Sale of Female Dog	\$280.00	Inclusive	Full Cost	Includes desexing, microchipping and registration.

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
ANIMAL CONTROL CONTINUED				
Sale of Male Dog	\$220.00	Inclusive	Full Cost	Includes desexing, microchipping and registration.
Sale of Female Cat	\$165.00	Inclusive	Full Cost	Includes desexing, microchipping and registration.
Sale of Male Cat	\$110.00	Inclusive	Full Cost	Includes desexing, microchipping and registration.
Cat trap hire deposit	\$70.00	Exempt	Full Cost	Refundable
Cat trap weekly hire fee	\$15.00	Exempt	Full Cost	
Destruction of trapped animals	\$30.00	Exempt	Full Cost	Per animal
Impounding Fees - Livestock				
Maintenance	Actual Cost plus 10%	Exempt	Full Cost	
Transportation Fee	Actual Costs plus 10%	Exempt	Full Cost	
Sale of Livestock	Actual Costs plus 10%	Inclusive	Full Cost	
Euthanasia	Actual Costs plus 10%	Exempt	Full Cost	
ARCHIVED RECORDS				
Archived Documents				
Copies of archived documents				
A2 - A0 - building plans	\$20.00	Exempt	Full Cost	
Document/File Preparation for Court				
Bulk copying of files	POA	Exempt	Full Cost	
Courier Fees	Actual Costs	Exempt	Full Cost	
BLAND COMMUNITY CARE				
Non-Government funded/subsidised Direct Support Servivces				
Weekday 6am to 7pm	\$55.00 per hour	Exempt		Personal Care and Respite (including mobility support) are GST exempt. Domestic Assistance, Yard Maintenance, Meal Preparation, Shopping, Transport, Social Support are not GST exempt. GST free rates are only applicable to brokerage (subcontracted) arrangements between BCCS and individuals in receipt of the care, or Insurers, Compensation Operators or Government Agencies.
Weekday 7pm to 6am	\$65.00 per hour	Exempt		
Saturday	\$75.00 per hour	Exempt		
Sunday	\$95.00 per hour	Exempt		
Public Holiday	\$110.00 per hour	Exempt		
Non-Government funded/subsidised Domestic Assistance				
Weekdays Only 6am to 6pm	\$60.00 per hour	Inclusive		
Non-Government funded/subsidised Yard Maintenance				
Weekdays Only 6am to 6pm	\$65.00 per hour	Inclusive		
Non-Government funded/subsidised Social Support (Inc. Shopping and transport)				
Weekdays Only 6am to 6pm	\$55.00 per hour	Inclusive		
Travel				
Travel charge to visit you	\$0.78 per kilometre	Exempt		Travel charges are only applicable for service provision/visits further than 5kms outside of West Wyalong. In service travel is applicable for any service requiring the provision of transport - such as taking you to an appointment or shopping. Transport requiring the use of a wheelchair accessible vehicle incurs a higher charge.
In service travel charge in a non-modified vehicle	\$0.85 per kilometre	Exempt		
In service travel charge in a modified vehicle	\$1.00 per kilometre	Exempt		
Group Social Activities				
Wednesday Activity Day	\$75.00 per session	Inclusive		Brokered client charge
Wednesday Activity Day	\$45.00 per session	Inclusive		Private client charge

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
BLAND COMMUNITY CARE CONTINUED				
Exercises	\$11.00 per session	Inclusive		Private and brokered client charge
CHSP Client Contributions				
For all CHSP services except for Social Support Group and Goods, Equipment & Assistive Technologies	\$10.00 per hour	Exempt		Applicable to those within a 5km radius of West Wyalong township. Rates can be negotiated for those experiencing financial hardship.
For all CHSP services except for Social Support Group and Goods, Equipment & Assistive Technologies	\$15.00 per hour	Exempt		5kms or more outside of the West Wyalong township. Rates can be negotiated for those experiencing financial hardship.
Wednesday Activity Day	\$15.00 per session	Exempt		
Exercises	\$3.00 per session	Exempt		
Bland Blokes	\$3.00 per session	Exempt		
BUILDING AND PROPERTY INFORMATION - EXCLUDES PLANS				
Building information (search & supply copy)	\$165.00	Exclusive		Fee required per approval issued against property. Excludes Drainage Diagrams.
Email and postage of building information	\$15.00	Exclusive		
CEMETERIES				
Memorial Cemetery Fees				
Land for grave (1.2m x 2.4m) plus first interment.	\$1,730.00	Inclusive	Partial	Minimum of a plaque and vases must be erected
Saturday and Public Holidays additional	\$350.00	Inclusive	Full Cost	Surcharge
Administration Fee - Burials on Private Land	\$190.00	Exempt	Full Cost	
Land for Vault (2.4m x 3.6m)	\$1,015.00	Inclusive	Full Cost	
Land for Vault (3.6m x 3.7m)	\$1,610.00	Inclusive	Full Cost	
Land for Vault (3.6m x 4.8m)	\$2,085.00	Inclusive	Full Cost	
Interment (Stillborn)	\$0.00	Inclusive	Partial	
Permission to erect stone or concrete slab	\$85.00	Exempt	Full Cost	
Permission to erect head or foot stone	\$85.00	Exempt	Full Cost	
Permission to erect slab over grave	\$85.00	Exempt	Full Cost	
Permission to erect tomb or monument	\$150.00	Exempt	Full Cost	
Plaques and vases	Cost + GST + 10%	Inclusive	Full Cost	
Second Interment	\$890.00	Inclusive	Full Cost	At the same time as first interment - \$350.00
Remove and replace monumental slab	Cost + GST + 10%		Full Cost	Quote given by Council. Can be done by owner of perpetual interment rights with Council approval.
Plaque cleaning - general	Cost + 20% + GST	Inclusive	Full Cost	
Plaque cleaning - niche wall	Cost + 20% + GST	Inclusive	Full Cost	
Plaque cleaning kit	\$140.00	Inclusive	Full Cost	
Coloured Plaque	\$140.00 extra cost	Inclusive	Full Cost	
Lawn Cemetery Fees				
Land for graves, first interment, including supply and fixing plaque, perpetual maintenance and two vases	\$2,250.00	Inclusive	Full Cost	
Second Interment	\$890.00	Inclusive	Full Cost	At the same time as first interment \$350.00
Interment (Stillborn)	\$0.00	Inclusive	Partial	Includes cost of land for a 1.2m x 2.4m plot
Saturday and Public Holidays additional	\$345.00	Inclusive	Full Cost	Surcharge
Wyalong Niche Wall Interment of ashes including tablet	\$505.00	Inclusive	Full Cost	

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
CEMETERIES CONTINUED				
Barmedman, Ungarie and Weethalle Niche Wall Interment of ashes including tablet	\$190.00	Inclusive	Full Cost	
Interment of ashes in existing grave in the lawn or memorial cemetery	\$190.00	Inclusive	Full Cost	
Cemetery Reservation Deposit (all cemeteries)	\$570.00	Inclusive	Full Cost	The balance of the fees are to be paid at the time of Interment. Reservation of a site does not protect against future prices increases. The fee payable at the time of Interment will be the fee adopted by Council in the current Revenue Policy, less any deposit or prepayment made. Second Interment will be at the current rate set in the Revenue Policy.
Niche Wall reservation deposits	\$285.00	Inclusive	Full Cost	As per above Cemetery Reservation Deposit
First Interment of ashes in lawn cemetery including plaque	\$1,950.00	Inclusive	Full Cost	
Monumental & Lawn Cemeteries - Exhumation	Cost + GST + 10%	Inclusive	Full Cost	
Interment Services Levy	\$63.00 per ash interment \$156.00 per burial	TBA	Legislative	A new levy imposed by NSW Government to be paid to Cemeteries & Crematorium NSW effective as of 1st July 2024. GST status to be advised by ATO.
CERTIFICATES				
Certificate Urgency fee	\$65.00	Exempt	Partial	Processed within 24 hours (in addition to Certificate Fee)
Section 603	\$100.00	Exempt	Legislative	ZS603 - Rates Certificate
Outstanding Notices Certificate Section 735A	\$90.00	Exempt	Partial	Certificate for orders in force and outstanding notices under <i>Local Government Act 1979</i> .
Outstanding Notices Certificate Section 121ZP	\$90.00			Certificate for orders in force and outstanding notices under <i>Environmental Planning and Assessment Act 1979</i> .
Outstanding Notices Certificate - 725A & 121ZP	\$170.00			Certificate for orders in force and outstanding notices under <i>Local Government Act 1979</i> and <i>Environmental Planning and Assessment Act 1979</i> .
Outstanding Notices Certificate - All Acts	\$270.00	Exempt	Partial	Certificate for orders in force and outstanding notices under <i>Local Government Act 1979</i> , <i>Environmental Planning and Assessment Act 1979</i> , <i>Protection of the Environment Operations Act 1997</i> , <i>Food Act 1989</i> , <i>Public Health Act 1991</i> , <i>Roads Act 1993</i> and <i>Swimming Pools Act 1992</i> .
Biosecurity Act Certificate	\$55.00	Exempt	Partial	
Section 10.7 (2)	\$62.00	Exempt	Legislative	
Section 10.7 (2 & 5)	\$156.00	Exempt	Legislative	

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
CHILDREN'S SERVICES UNIT				
Family Day Care				
Costs & Charges	See FDC Schedule	Exempt	Full Cost	Fees are paid directly to Educators. Council receives funding to assist in operating this service. CCS applies to FDC services.
Mobile Resource Unit/Playgroup/LDC				
Playgroup User Fees & Charges	\$5 per child per session. Maximum of \$10 per family per session	Exempt	Subsidised	Charges are applied to children over the age of 12 months.
Long Day Care	See MRU/LDC schedule	Exempt		CCS applies to LDC services.
Bland Pre-School				
	See Preschool Schedule			
Toy Library				
Annual Membership	\$20.00	Exempt	Partial	Fee includes contributions towards maintenance
Quarterly Membership	\$5 per quarter	Exempt	Partial	Fee includes contributions towards maintenance
COMPLYING DEVELOPMENT CERTIFICATE (COUNCIL ASSESSMENT)				
Bed & Breakfast (Existing approved dwelling)	\$400.00	Inclusive	Partial	
CDC – estimated value up to \$5,000.00	\$200.00 plus an additional \$5 per \$1000 of the estimated cost	Inclusive	Partial	Estimated cost is calculated using the costs in Construction Proposals Schedule
CDC – estimated value between \$5,001.00 and \$100,000.00	\$200.00 plus an additional \$3.00 per \$1000 of the estimated cost	Inclusive	Partial	Estimated cost is calculated using the costs in Construction Proposals Schedule
CDC – estimated value between \$100,001.00 and \$250,000.00	\$600.00 plus an additional \$2.00 per \$1000 of the estimated cost	Inclusive	Partial	Estimated cost is calculated using the costs in Construction Proposals Schedule
CDC – estimated value between \$250,001 and \$1,000,000.00	\$1,100 plus an additional \$1.00 per \$1000 of the estimated cost	Inclusive	Partial	Estimated cost is calculated using the costs in Construction Proposals Schedule
CDC – estimated value exceeding \$1,000,000.00	\$1,950.00 plus an additional \$0.50 per \$1000 of the estimated cost	Inclusive	Partial	Estimated cost is calculated using the costs in Construction Proposals Schedule
Complying Development Certificate - Demolition of Dwelling House	\$400.00	Inclusive	Partial	
BAL Risk Assessment Fee (Complying Development Assessment)	\$600.00	Inclusive	Partial	
CONSTRUCTION CERTIFICATE FEES				
Modification of Complying Development Certificate				
Modification of Complying Development Certificate	50% of original fee	Inclusive	Partial	
Lodgement of Certificate by Private Certifiers				
Per Certificate lodged	\$36.00	Exempt	Legislation	
Construction Certificate Fees - Buildings				
Residential - estimated value up to \$5,000	\$150.00 plus an additional \$5 per \$1000 of the estimated cost	Inclusive	Partial	Estimated cost is calculated using the costs in Construction Proposals Schedule
Construction Certificate Fees - Buildings Continued				
Residential - estimated value between \$5,001 to \$100,000	\$150.00 plus an additional \$3.00 per \$1000 of the estimated cost			Estimated cost is calculated using the costs in Construction Proposals Schedule
Residential - estimated value between \$100,001 to \$250,000	\$500.00 plus an additional \$2.00 per \$1000 of the estimated cost			Estimated cost is calculated using the costs in Construction Proposals Schedule

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
CONSTRUCTION CERTIFICATE FEES CONTINUED				
Residential - estimated value between \$250,001 to \$1,000,000	\$915 plus an additional \$1.00 per \$1000 of the estimated cost			Estimated cost is calculated using the costs in Construction Proposals Schedule
Residential - estimated value over \$1,000,000	\$1,750.00 plus an additional \$0.50 per \$1000 of the estimated cost			Estimated cost is calculated using the costs in Construction Proposals Schedule
Farm Buildings	\$450.00			Silos, Sheds and the like
Industrial/Commercial - Estimated value up to \$15,000	\$450.00	Inclusive	Full Cost	Estimated cost is calculated using the costs in Construction Proposals Schedule
Industrial/Commercial - Estimated value between \$15,001 and \$100,000	\$475.00 plus \$3.00 per \$1,000 (or part of \$1,000) of estimated cost	Inclusive	Full Cost	Estimated cost is calculated using the costs in Construction Proposals Schedule
Industrial/Commercial - Estimated value between \$100,001 and \$250,000	\$750.00 plus \$2.50 per \$1,000 (or part of \$1,000) of estimated cost	Inclusive	Full Cost	Estimated cost is calculated using the costs in Construction Proposals Schedule
Industrial/Commercial - Estimated value exceeding \$250,001	\$1,200.00 plus an additional \$2.00 per \$1,000 (or part of \$1,000) of estimated cost	Inclusive	Full Cost	Estimated cost is calculated using the costs in Construction Proposals Schedule
Assessment outside Council's accreditation	Actual Cost plus 10%	Inclusive	Full Cost	Estimated cost is calculated using the costs in Construction Proposals Schedule
Construction Certificates - Subdivisions				
Subdivision	\$170.00 per allotment	Inclusive	Partial	
Modification of Construction Certificate				
Class 1 and 10	\$215.00	Inclusive	Full Cost	
Class 2 and 9	50% of original fee	Inclusive	Full Cost	
Subdivision	30% of original fees	Inclusive	Full Cost	
All Classes - correction of typographical error on submitted plans	\$30.00	Inclusive	Full Cost	
COUNCIL DOCUMENTS				
Information Management				
Council Plans/Policies	Photocopying Charge	Exempt	Partial	Available on Council's website
Annual Report	Photocopying Charge	Exempt	Partial	Available on Council's website
Local Environmental Plan - document	Photocopying Charge	Exempt	Partial	Available on NSW Legislation website
Development Control Plans	Photocopying Charge	Exempt	Partial	Available on Council's website
Bland LEP 2011	Photocopying Charge	Exempt	Zero	Available on Council's website
Business Paper	Free	Exempt	Zero	Available on Council's website
Community Plan	Photocopying Charge	Exempt	Partial	Available on Council's website
Community Strategic Plan	Photocopying Charge	Exempt	Partial	Available on Council's website
Council Policies	Photocopying Charge	Exempt	Partial	Available on Council's website
Revenue Policy	Photocopying Charge	Exempt	Partial	Available on Council's website
Developer Contribution Plans	Photocopying Charge	Exempt	Partial	Available on Council's website
Rating Information Charges				
Rates Status Report	\$40.00	Exempt	Full Cost	
Rates inquiry (verbal)	\$10.00	Exempt	Full Cost	
Rates inquiry (written)	\$20.00	Exempt	Full Cost	
Shire Maps				
Shire (A3)	Photocopying Charge	Exempt	Full Cost	
Shire (A1 or larger)	\$20.00	Exempt	Full Cost	

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
DEVELOPMENT APPLICATIONS				
Advertising Signs				
Advertising Signs (one or more)	\$333.00 plus \$93.00 for each advertisement in excess of one	Exempt	Legislative	Maximum fee that can be applied for the erection or display of advertisements. Alternatively fee based on value of works may be applied.
No Building, Works, Demolition or Subdivision				
Not involving the erection of a building, the carrying out of a work, the subdivision of land or the demolition of a building	\$333.00	Exempt	Legislative	Development applications NOT involving the erection of a building, carrying out work, subdivision of land, or demolition
Tree Removal	\$30.00 per tree to be removed, \$15.00 per tree to be lopped	Inclusive	Council	Development applications for tree removal or lopping of trees
Fee for Development Application				
Estimated Cost up to \$5,000	\$129.00	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Estimated Cost of \$5,001 to \$50,000	\$198.00 plus an additional \$3.00 per \$1,000 (or part of \$1,000) of the estimated cost	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Estimated Cost of \$50,001 to \$250,000	\$412.00 plus an additional \$3.64 per \$1,000 (or part of \$1,000) of the estimated cost exceeds \$50,000	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Estimated Cost of \$250,001 to \$500,000	\$1,356.00 plus an additional \$2.34 per \$1,000 (or part of \$1,000) of the estimated cost exceeds \$250,000	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Estimated Cost of \$500,001 to \$1,000,000	\$2,041.00 plus an additional \$1.64 per \$1,000 (or part of \$1,000) of the estimated cost exceeds \$500,000	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Estimated Cost of \$1,000,001 to \$10,000,000	\$3,058.00 plus an additional \$1.44 per \$1,000 (or part of \$1,000) of the estimated cost exceeds \$1,000,000	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Estimated Cost more than \$10,000,001	\$18,565 plus an additional \$1.19 per \$1,000 (or part of \$1,000) of the estimated cost exceeds \$10,000,000	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Fee for Development Application Continued				
Development involving the erection of a dwelling house with an estimated cost of \$100,000 or less	\$532.00	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Subdivision				
Involving the opening of a public road	\$665.00 plus \$65.00 for each additional lot created by the subdivision	Exempt	Legislative	Clause 249 - EPA Regulations 2000
Not involving the opening of a public road	\$330.00 plus \$65.00 for each additional lot created by the subdivision	Exempt	Legislative	Clause 249 - EPA Regulations 2000
Strata Title	\$330.00 plus \$53.00 for each additional lot created by the subdivision	Exempt	Legislative	Clause 249 - EPA Regulations 2000
Subdivision Certificate	\$240 plus \$50 per lot created	Exempt	Full Cost	Clause 249 - EPA Regulations 2000
Other				

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
DEVELOPMENT APPLICATIONS CONTINUED				
Temporary Structures	\$345.00	Exempt	Partial	
Demolition of Residential Dwelling	\$310.00	Exempt		
Demolition of Commercial/Industrial Building	\$365.00	Exempt		
Integrated Development and Concurrence Applications (additional to development application fees)				
Concurrence Processing Fee	\$170.00	Exempt		
Integrated Development processing fee	\$170.00	Exempt		
Concurrence Fee	\$390.00	Exempt		A fee is payable to each concurrency authority for development that requires concurrence
Integrated Development Fee	\$390.00	Exempt		A fee is payable to each approved body in respect to integrated development
Advertisement of Development Applications				
Giving of notice for designated development	\$2,596.00	Exempt	Legislative	
Giving of notice for nominated integrated development, threatened species development or Class 1 aquaculture development	\$1,292.00	Exempt	Legislative	
Giving of notice for prohibited development	\$1,292.00	Exempt	Legislative	
Giving of notice for other development for which a community participation plan requires notice to be given.	\$1,292.00	Exempt	Legislative	
Designated Development				
Designated Development (fee payable in addition to any other fees)	\$1,076.00	Exempt	Legislative	As defined and scheduled by Environmental Planning and Assessment Act 1979
Modification Consent				
Section 4.55(1)	\$83.00	Exempt	Legislative	Modifications involving minor error, misdescription or miscalculation
Section 4.55(1A)	\$754.00 or 50% of original fee, whichever is the lesser	Exempt	Legislative	
Section 4.55(2)				
If the fee for the original application was less than \$100.00	50% of original fee	Exempt	Legislative	
In the case of an application that does not involve the erection of a building, the carrying out of a work or the demolition of a building	50% of original fee	Exempt	Legislative	
Section 4.55(2) Continued				
In the case of an application that involves the erection of a dwelling house with an estimated cost of \$100,000 or less	\$222.00	Exempt	Legislative	Estimated cost is calculated using the costs in Construction Proposals Schedule
Estimated cost up to \$5,000	\$64.00	Exempt	Legislative	
Estimated cost \$5,001 to \$250,000	\$99.00 plus an additional \$1.50 per \$1,000 (or part of \$1,000) of estimated cost	Exempt	Legislative	
Modification in the case of any other Development Application				
Estimated cost \$250,001 to \$500,000	\$585.00 plus an additional \$0.85 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$250,000	Exempt	Legislative	

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
DEVELOPMENT APPLICATIONS CONTINUED				
Estimated cost \$500,001 to \$1,000,000	\$833.00 plus an additional \$0.50 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$500,000	Exempt	Legislative	
Estimated cost \$1,000,001 to \$10,000,000	\$1,154.00 plus an additional \$0.40 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$1,000,000	Exempt	Legislative	
Estimated cost over \$10,000,000	\$5,540.00 plus an additional \$0.27 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$10,000,000	Exempt	Legislative	
Advertising Fee (if applicable)	\$778.00	Exempt	Legislative	
Review of Determination of Consent				
In the case of an application not involving the erection of a building, the carrying out of a work, the subdivision of land or demolition of a building or work	50% of original application fee	Exempt	Legislative	
In the case of an application that involves the erection of a dwelling house with an estimated cost of \$100,000 or less	\$222.00	Exempt	Legislative	
Review of Any Other Development Application				
Estimated cost up to \$5,000	\$64.00	Exempt	Legislative	
Estimated cost \$5,001 to \$250,000	\$100.00 plus an additional \$1.50 per \$1,000 (or part of \$1,000) of estimated cost	Exempt	Legislative	
Estimated cost \$250,001 to \$500,000	\$585.00 plus an additional \$0.85 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$250,000	Exempt	Legislative	
Estimated cost \$500,001 to \$1,000,000	\$833.00 plus and additional \$0.50 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$500,000	Exempt	Legislative	
Estimated cost \$1,000,001 to \$10,000,000	\$1,154.00 plus an additional \$0.40 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$1,000,000	Exempt	Legislative	
Estimated cost over \$10,000,000	\$5,540.00 plus an additional \$0.27 per \$1,000 (or part of \$1,000) by which the estimated cost exceeds \$10,000,000	Exempt	Legislative	

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
DEVELOPMENT APPLICATIONS CONTINUED				
If notice of application is required to be given under section 82A of the Act (fee payable in addition to any other charges)	\$725.00	Exempt	Legislative	
Review of Decision to Reject				
Estimated cost up to \$100,000	\$64.00	Exempt	Legislative	
Estimated costs \$100,001 to \$1,000,000	\$175.00	Exempt	Legislative	
Estimated costs greater than \$1,000,001	\$292.00	Exempt	Legislative	
Extension of a Development Application Consent				
Per application (applicable only where original consent was for less than 5 years)	\$100.00	Exempt	Legislative	
Other - Use of Footpath				
Use of Footpath "A" Frame (1 year)	\$35.00	Exempt		
Use of Footpath - "A" Frame (3 years)	\$80.00	Exempt		
Use of Footpath - Display of Goods (1 year)	\$80.00 admin fee plus \$5.00 per linear metre	Exempt		
Use of Footpath - Display of Goods (3 years)	\$55.00 admin fee plus \$5.00 per linear metre per year	Exempt		
Use of Footpath - Dining (1 year)	\$80.00 admin fee plus \$5.00 per chair	Exempt		
Use of Footpath - Dining (3 years)	\$55.00 admin fee plus \$5.00 per chair per year	Exempt		
Relocated Dwellings				
Security bond (per application)	\$10,000.00	Exempt	Security Deposit	Security Deposit payable with development application fees for the relocation of existing dwelling
Inspection before Relocation - where Manager Development Services determines inspection required outside shire boundary, up to 80km	\$445.00	Exempt	Full Cost	
Relocated Dwellings Continued				
Inspection before Relocation - where Manager Development Services determines inspection required outside shire boundary, between 81 to 250km	\$895.00	Exempt	Full Cost	
Inspection before Relocation - where Manager Development Services determines inspection required outside shire boundary, greater than 250km	\$1,340.00	Exempt	Full Cost	
Building Certificates				
Class 1 building (together with any class 10 buildings on the site) or a Class 10 building	\$250.00 plus an additional \$0.50 per square metre over 200 square metres	Exempt	Legislative	
Class 2 - 9 buildings (not exceeding 200 square metres)	\$250.00	Exempt	Legislative	
Class 2 - 9 buildings (exceeding 200 square metres but not exceeding 2,000 square metres)	\$250.00 plus an additional \$0.50 per square metre over 200 square metres	Exempt	Legislative	
Class 2 - 9 buildings (exceeding 2,000 square metres)	\$1,165.00 plus an additional \$0.075 per square metre over 2,000 square metres	Exempt	Legislative	
Where application relates to part of a building that consists of external wall only or does not otherwise have a floor area	\$250.00	Exempt	Legislative	

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
DEVELOPMENT APPLICATIONS CONTINUED				
Additional inspections	\$90.00	Exempt	Partial	
Copy of building certificate	\$13.00	Exempt	Legislative	
Drainage Diagrams				
Copy of drainage diagrams	\$15.00	Exempt	Partial	
New/alteration to drainage diagram	\$50.00	Exempt	Full Cost	
Assessment of Alternative Solutions				
Fire Safety - per application (in addition to any other fee)	Actual Cost plus 10%	Inclusive	Partial	
Non-Fire Safety - per application (in addition to any other fee)	Actual Cost plus 10%	Inclusive	Partial	
Fire Safety Certification	Actual Cost plus 10%	Exempt	Full Cost	
Searches				
A search of all recorded consents/approvals	As per GIPA Fees	Exempt	Full Cost	
Per Subpoena	As per GIPA Fees	Exempt	Full Cost	
Dwelling Entitlement Search	\$150.00	Exempt	Full Cost	To cover the cost to Council of undertaking research into dwelling entitlement potential including fees incurred from external sources (LPI).
Miscellaneous				
Stamping of additional set of plans (1-10 plans)	\$40.00	Exempt	Partial	
Stamping of additional set of plans greater than 10 plans	\$60.00	Exempt	Partial	
Premises Inspection and Report (BCA/Fire upgrades/Public Health Compliance etc.)	\$215.00 per hour (for first hour or part thereof), then \$100.00 per hour (for each subsequent hour)	Inclusive	Partial	
Certified copies of documents, maps or plan (Sec 150(2)) - additional to any copy and/or printing charges	\$62.00	Exempt	Legislative	
FOOTPATHS				
Footpath - new	Actual Cost plus 10%	Inclusive	Full Cost	
Reinstatement Charges				
Concrete footpaths	\$260.00/square metre	Exempt	Full Cost	Minimum one square metre
Asphalt footpath	\$165.00/square metre	Exempt	Full Cost	Minimum one square metre
Pavers	\$330.00/square metre	Exempt	Full Cost	Minimum one square metre
Grassed/earth footpath	\$60.00/square metre	Exempt	Full Cost	Minimum one square metre
INSPECTIONS				
Critical Stage Inspection - Class 1 and 10	\$115.00	Inclusive	Full Cost	
Plumbing and Drainage Inspection	\$115.00	Inclusive	Full Cost	
Reinspection Fee	\$155.00	Inclusive	Full Cost	
Inspection Fees - Subdivisions (Council as the PCA)				
Per inspection	\$210.00	Exempt	Full Cost	
Occupation Certificate				
Application for Occupation Certificate	\$115.00	Inclusive	Full Cost	
Copy of Occupation Certificate	\$40.00	Exclusive	Full Cost	
INTEREST				
Interest Charges				
Interest Charges	10.5%	Exempt	Legislative	Applied on simple interest basis
KERB & GUTTER				
Kerb & Gutter - new	Actual Cost plus 10%	Inclusive	Full Cost	
Reinstatement Charges				
Kerb & Gutter - 5 linear metres or less	\$310.00/m	Exempt	Full Cost	Minimum one lineal metre

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
KERB & GUTTER CONTINUED				
Kerb & Gutter - more than 5 linear metres	Actual Cost plus 10%	Exempt	Full Cost	
LEGAL ACTION				
Legal Fees				
Legal Action	Costs	Inclusive	Full Cost	
Dishonoured Cheque/payment	Cost plus \$30.00	Exempt	Full Cost	
Stop Cheque Fee	\$30.00	Exempt	Full Cost	
Subpoena	\$100.00 processing fee plus \$100.00 per hour after the first hour	Exempt	Full Cost	
LIQUID TRADE WASTE				
Application Fees				
<i>Council recovers the cost of administration and technical services provided in processing applications</i>				
A1 - Application Fees				
Category 1 Discharger	\$230.00	Exempt		per item. Unless exempt. See Waste Exempt Schedule
Category 2 Discharger	\$230.00	Exempt		per item
Category 3 - Large Discharger	\$230.00	Exempt		per item
Category 3 - Industrial Discharger	\$305.00	Exempt		per item
A2 - Renewal of Existing Approval (dependent on level of assessment required)				
Category 1 Discharger	\$230.00	Exempt		per item
Category 2 Discharger	\$230.00	Exempt		per item
Category 3 - Large Discharger	\$230.00	Exempt		per item
Category 3 - Industrial Discharger	\$305.00	Exempt		per item
A3 - Change of Ownership, no Change in Conditions				
Category 1 Discharger	\$230.00	Exempt		per item
Category 2 Discharger	\$230.00	Exempt		per item
Category 3 - Large Discharger	\$230.00	Exempt		per item
Category 3 - Industrial Discharger	\$230.00	Exempt		per item
Annual Trade Waste Fee				
Category 1 Discharger	\$125.00	Exempt		per item
LIQUID TRADE WASTE CONTINUED				
Category 2 Discharger	\$210.00	Exempt		per item
Category 3 - Large Discharger	\$265.00	Exempt		per item. Includes category 2S large discharger
Category 3 - Industrial Discharger	\$575.00	Exempt		per item
Re-Inspection				
Re-Inspection Fee	\$105.00	Exempt		per item
D1 - Trade Waste Usage Charges Sewer Non-Residential (excluding category 2S)				
Category 1 Discharger with appropriate equipment	\$945.00	Exempt		per annum. Guide - usage less than 5kl/d. Council will determine on submission
Category 1 Discharger without appropriate equipment	\$3,775.00	Exempt		per annum. Guide - usage less than 5kl/d. Council will determine on submission
Category 2 Discharger with appropriate pre-treatment	\$3,440.00	Exempt		per annum. Guide - usage from 5kl/d to 20kl/d. Council will determine on submission
Category 2 Discharger without appropriate pre-treatment	\$13,770.00	Exempt		per annum. Guide - usage from 5kl/d to 20kl/d. Council will determine on submission

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
LIQUID TRADE WASTE CONTINUED				
Category 3 - Large Discharger	\$13,770.00	Exempt		per annum. Guide - usage over 20kl/d. Council will determine on submission
Category 3 - Industrial Discharger	\$20,965.00	Exempt		per annum. Guide - usage over 20kl/d. Council will determine on submission
D2 - Food Waste Disposal				
Food waste disposal charge	\$42.00	Exempt		
Excess Mass Charges				
Aluminium	\$0.96	Exempt		per kg
Ammonia (as N)	\$3.06	Exempt		per kg
Arsenic	\$84.95	Exempt		per kg
Barium	\$42.47	Exempt		per kg
Biomechanical oxygen demand (BOD) up to 600mg/L	\$0.90	Exempt		per kg
Biomechanical oxygen demand (BOD) 601 - 1200mb/L	\$2.69	Exempt		per kg
Biomechanical oxygen demand (BOD) 1201 - 2400mg/L	\$6.87	Exempt		per kg
Boron	\$0.88	Exempt		per kg
Bromine	\$16.99	Exempt		per kg
Cadmium	\$392.42	Exempt		per kg
Chloride	NIL	Exempt		per kg
Chlorinated hydrocarbons	\$42.47	Exempt		per kg
Chlorinated phenolics	\$1,710.36	Exempt		per kg
Chlorine	\$1.74	Exempt		per kg
Chromium	\$28.35	Exempt		per kg
Cobalt	\$17.33	Exempt		per kg
Copper	\$17.33	Exempt		per kg
Cyanide	\$84.95	Exempt		per kg
Fluoride	\$4.25	Exempt		per kg
Formaldehyde	\$1.74	Exempt		per kg
Oil and Grease (Total O&G)	\$1.74	Exempt		per kg
Herbicides/defoliants	\$855.70	Exempt		per kg
Iron	\$1.74	Exempt		per kg
Lead	\$42.47	Exempt		per kg
Lithium	\$8.49	Exempt		per kg
Manganese	\$8.49	Exempt		per kg
Mercaptans	\$84.95	Exempt		per kg
Mercury	\$2,644.14	Exempt		per kg
Methylene blue active substances (MBAS)	\$0.86	Exempt		per kg
Molybdenum	\$0.86	Exempt		per kg
Nickel	\$26.10	Exempt		per kg
Nitrogen (Total kjeldahl - Ammonia) as N	\$0.24	Exempt		per kg
Organoarsenic compounds	\$855.70	Exempt		per kg
Pesticides general (excludes organochlorins and organophosphates)	\$855.70	Exempt		per kg
Petroleum hydrocarbons (non-flammable)	\$2.83	Exempt		per kg
Phenolic compounds (non chlorinated)	\$855.70	Exempt		per kg
Phosphorous (Total)	\$1.74	Exempt		per kg
Polynuclear aromatic hydrocarbons	\$17.33	Exempt		per kg
Selenium	\$59.81	Exempt		per kg
Silver	\$1.56	Exempt		per kg
Sulphate (SO4)	\$1.78	Exempt		per kg

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
PLANNING CONTINUED				
Sulphide	\$1.74	Exempt		per kg
Sulphite	\$1.89	Exempt		per kg
Suspended Solids (SS)	\$1.09	Exempt		per kg
Thiosulphate	\$0.31	Exempt		per kg
Tin	\$8.50	Exempt		per kg
Total dissolved solids (TDS)	\$0.11	Exempt		per kg
Uranium	\$8.50	Exempt		per kg
Zinc	\$17.33	Exempt		per kg
Non-Compliance Charges (Category 3 Discharger)				
Non-compliance PH Charge	\$0.95	Exempt		per kg
Non-compliance excess mass charge	\$0.95	Exempt		per kg
Non-Compliance Penalty				
Non-compliance penalty	\$2.76	Exempt		
NOXIOUS WEEDS				
Noxious Weeds				
Contract Spraying	As quoted	Inclusive	Full Cost	If regulatory not GST exempt
Property inspection - per hour	\$135.00	Exempt	Full Cost	
PLANNING				
Planning Proposals				
Minor Proposal	\$5,000.00	Exempt	Full Cost	
Major Proposal	\$10,500.00	Exempt	Full Cost	
Professional Reports as required	Cost + GST	Exempt	Full Cost	
Costs associated with Public Hearing	Cost + GST	Exempt	Full Cost	
Development Contributions				
Section 94 Developer Contributions	Refer to Council's S94 & S94A Plan	Exempt	Full Cost	
Maps, Printing and Copying				
A4 - Basic	\$3.00	Exempt	Full Cost	
A3 - Basic	\$4.00	Exempt	Full Cost	
A2 - Basic	\$8.00	Exempt	Full Cost	
A1 - Basic	\$16.00	Exempt	Full Cost	
A0 - Basic	\$17.00	Exempt	Full Cost	
A4 - Complex	\$5.00	Exempt	Full Cost	
A3 - Complex	\$8.00	Exempt	Full Cost	
A2 - Complex	\$17.00	Exempt	Full Cost	
A1 - Complex	\$28.00	Exempt	Full Cost	
A0 - Complex	\$33.00	Exempt	Full Cost	
Map Creation	\$47/ hour	Inclusive	Full Cost	Requires creation of new GIS layers. Will be exempt if regulatory function
PLANT HIRE/PRIVATE WORKS				
Grader	\$195.00	Inclusive		Minimum hire 2 hours
Backhoe	\$165.00	Inclusive		Minimum hire 2 hours
Loader (rubber)	\$180.00	Inclusive		Minimum hire 2 hours
Loader (track)	\$240.00	Inclusive		Minimum hire 2 hours
Bobcat, Truck & Trailer as Unit Inc. 1 Operator	\$235.00	Inclusive		Minimum hire 2 hours
Self Propelled flat drum roller	\$185.00	Inclusive		Minimum hire 2 hours
Grid Roller*	\$80.00	Inclusive		Minimum hire 2 hours
Water Pump on trailer*	\$54.00	Inclusive		Per day + fuel
Float	\$250.00	Inclusive		Minimum hire 2 hours

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
PLANT HIRE/PRIVATE WORKS CONTINUED				
Gravel Truck 6x4	\$200.00	Inclusive		Minimum hire 2 hours
Dog Trailer (no operator)	\$47.00	Inclusive		Minimum hire 2 hours
Water Trucks 8x4	\$170.00	Inclusive		Minimum hire 2 hours
Truck 4x2 4t to 8t GVM	\$97.00	Inclusive		Minimum hire 2 hours
Truck 4x2 8t to 14t GVM	\$110.00	Inclusive		Minimum hire 2 hours
Trucks 4x2 >14t GVM	\$142.00	Inclusive		Minimum hire 2 hours
Jetpatcher	\$185.00	Inclusive		Must add consumables: Emulsion \$1.20 per litre and Aggregate \$57 p/t
Street sweeper	\$200.00	Inclusive		Minimum hire 2 hours
Road sweeper (towed)	\$54.00	Inclusive		Minimum hire 2 hours
JCB, Truck & Trailer as unit	\$260.00	Inclusive		1 operator
Tractor <70hp	\$100.00	Inclusive		Minimum hire 2 hours
Tractor 70hp to 140hp	\$127.00	Inclusive		Minimum hire 2 hours
Tractor >140hp	\$135.00	Inclusive		Minimum hire 2 hours
Kirpy Rock Crusher	\$260.00	Inclusive		Including tractor & operator
Combination Roller	\$115.00	Inclusive		Including tractor & operator
Ride on Mower 10hp to 50hp	\$87.00	Inclusive		Minimum hire 2 hours
Wide area mower >50hp	\$137.00	Inclusive		Minimum hire 2 hours
Aerovator	\$85.00	Inclusive		Including tractor & operator
Slasher	\$135.00	Inclusive		Including tractor & operator
28 kva generator on trailer*	\$40.00	Inclusive		Minimum hire 2 hours
Line Trike	\$180.00	Inclusive		Including ute, trailer & operator
Dingo	\$200.00	Inclusive		including trailer, ute & operator
Wacker Packer*	\$77.00	Inclusive		per day
Concrete Saw - small	\$85.00	Inclusive		including operator & ute
Concrete Saw - large	\$90.00	Inclusive		including operator & ute
PRICES QUOTED PER HOUR UNLESS OTHERWISE STATED				
<i>Hire rates are inclusive of labour and charged from the time staff leave their existing job, or depot, to the time they return, or finish of the day</i>				
<i>Final approval of plant hire at discretion of the Director Technical Services</i>				
PRINTING/PHOTOCOPYING				
Printing/Photocopying Charges				
A3 black & white	\$0.60	Inclusive	Market	Per sheet
A3 more than 20	\$0.50	Inclusive	Market	Per sheet
A4 black & white	\$0.30	Inclusive	Market	Per sheet
A4 more than 20 - black & white	\$0.25	Inclusive	Market	Per sheet
A4 colour	\$0.50	Inclusive	Market	Per sheet
Bulk copying	POA	Inclusive	Market	
Binding				
Up to 50 pages	\$4.50	Inclusive	Market	
Greater than 50 pages	\$8.00	Inclusive	Market	
Community Groups				
A4 colour photocopying	\$0.50	Inclusive	Market	
A3 colour photocopying	\$1.00	Inclusive	Market	
Scanning				
Document Scanning	\$2.00 unassisted, \$2.50 if staff assistance required	Inclusive	Market	Per sheet
Laminating				
A4	\$3.00	Inclusive	Market	Per sheet
A3	\$4.00	Inclusive	Market	Per sheet

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
PUBLIC HEALTH APPROVALS/APPLICATIONS				
Food Premises				
High & Medium Risk Food Premises	\$104.00	Exempt	Full Cost	
Low Priority Food Premises Inspection Fee (per inspection)	\$62.00	Exempt	Full Cost	
Registration - Food/Public health Premises	\$35.00	Exempt	Full Cost	
Annual Administrative Charge (>50 FTE food handlers)	\$104.00	Exempt	Full Cost	Clause 15 Food Regulation 2015
Annual Administrative Charge (5 to 50 FTE food handlers)	\$88.00	Exempt	Full Cost	Clause 15 Food Regulation 2015
Annual Administrative Charge (Up to 5 FTE food handlers)	\$52.00	Exempt	Full Cost	Clause 15 Food Regulation 2015
Reinspection Fee	\$83.00	Inclusive	Full Cost	
Improvement Notice	\$330.00	Exempt	Legislative	Section 66AA of Food Act 2003
Public Health				
Public Health Inspection Fee	\$104.00	Exempt	Full Cost	Mortuaries, skin penetration premises routine inspection etc.
Mortuaries Approval	\$280.00	Exempt	Legislative	
Swimming Pools				
First Inspection for Certificate of Compliance	\$150.00	Inclusive	Legislative	
Second Inspection	\$100.00	Inclusive	Legislative	
Online registration of pool on the NSW Swimming Pool Register	\$10.00	Inclusive	Legislative	
Application for Swimming Pool Exemption	\$250.00	Exempt	Legislative	
Resuscitation Charts	\$25.00	Exempt	Cost recovery	
PUBLIC ROADS				
Public Gate Application Fee	\$67.00	Exempt	Full Cost	
Road opening permits	\$88.00	Exempt	Full Cost	
Contract Services	Quoted amount	Inclusive	Full Cost	
Preparation of Traffic Management Plans for Works on Roads				
<i>Does not include Charity or Community Organisations</i>				
Standard	Quoted amount	Inclusive	Full Cost	Does not include Charity or Community Organisations
Measure and Design	Quoted amount	Inclusive	Full Cost	
Supply, erection and dismantle of road works signs and provision of Traffic Controller	Quoted amount	Inclusive	Full Cost	
Supply and erect private direction sign	Quoted amount	Inclusive	Full Cost	
Activity Approval for one off Special Vehicles (restricted access) such as cranes (28 days notice)				
Within Bland Shire where no onsite inspection is required	\$75.00	Exempt		NHVR as per NHVR rules
Within Bland Shire where an onsite inspection is required	\$190.00	Exempt		NHVR as per NHVR rules
Reconsideration	\$75.00	Exempt		NHVR as per NHVR rules
Urgent Processing	Additional \$80.00 to standard charge	Exempt		Request to complete quicker than 28 days or current council processing time. NHVR as per NHVR rules. Only if time can be made available.

ACTIVITY	DRAFT FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
PUBLIC ROADS CONTINUED				
Leasing of Class 5/6 roads	Rural: \$200.00, Urban: \$800.00 per annum per 80,000 square metres	Inclusive		Minimum Rural: \$200, Urban: \$800. For standard width road with general use. Can be charged to suit use, different layout and total length required.
RECREATION FACILITIES (EXCLUDING POOLS)				
All organisations or bodies booking a sporting amenity must have a signed MOU in place prior to booking confirmation. Rates include Governing Bodies training days.				
Perseverance West No 1 Oval (Ron Crowe)				
West Wyalong Rugby League Club	\$4,920.00 per season	Inclusive		League: Use of Perseverance No 1 oval (Ron Crowe) including matches and training on No 2 Oval. (This price is also applicable to any other senior organisation which may use the Oval for games and training during the season).
West Wyalong Junior Rugby League Club	\$2,460.00 per season	Inclusive		Includes function room use on game days and other times with prior council approval - NB Function room can not be sub-let.
Training use only by other organisation (ground and toilets) if available	\$2,460.00 per season	Inclusive		
Casual use by any organisation (if available) - excluding function room	\$310.00 per day	Inclusive		Or \$155 for 4 hours or less on approval of DTS
Ron Crowe Function Room	\$310.00 per day	Inclusive		Or \$155 for 4 hours or less on approval of DTS
Perseverance West No 2 Oval				
Use including training and matches for organisations (if available)	\$1,130.00 per season	Inclusive		
Use including training only for organisations (if available)	\$715.00 per season	Inclusive		
Casual use by any organisation (if available)	\$165.00 per day	Inclusive		Or \$83 for 4 hours or less on approval of DTS
Perseverance South No 3 Oval				
Use including training and/or matches for organisations (if available)	\$710.00 per season	Inclusive		
Casual use by any organisation (if available)	\$155.00 per season	Inclusive		Or \$78 for 4 hours or less on approval of DTS
Touch Football				
Use of all three Perseverance Ovals - Summer Only	\$780.00 per annum	Inclusive		
Park Street Recreational Ground (McAlister Oval)				
West Wyalong Girral Australian Rules and Netball Club	\$3,995.00 per season	Inclusive		Use of oval, netball courts & canteen. Includes matches and training
West Wyalong Netball Assoc (or similar)	\$1,145.00 per season	Inclusive		Use of netball courts and canteen.
West Wyalong and District Cricket Association (incl. over 35s cricket assoc)	\$1,485.00 per season	Inclusive		Includes up to 6 games at Perseverance 3 and/or 3 games at Redman Oval
West Wyalong Junior Cricket	\$1,050.00 per season	Inclusive		
Use including training matches or other organisations (if available)	\$1,145.00 per season	Inclusive		
Use including training only for organisations (if available)	\$710.00 per season	Inclusive		
Casual use by any group (if available)	\$230.00 per day	Inclusive		Or \$115 for 4 hours or less on approval of DTS

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
RECREATION FACILITIES (EXCLUDING POOLS) CONTINUED				
Other Grounds				
Including matches and training (excluding Perseverance st sporting complex and McAlister Oval)	\$935.00 per season	Inclusive		
Training or Games only (excluding Perseverance St sporting complex and McAlister Oval)	\$465.00 per season	Inclusive		
Casual ground use (excluding Perseverance St sporting complex and McAlister Oval)	\$165.00 per day	Inclusive		Or \$83 for 4 hours or less on approval of DTS
Energy (Full use will be charged)				
Energy Use	Actual cost + 7%	Inclusive		Electricity (cost will be adjusted pro-rata to match any electricity price increase during the year)
Gas	To be paid directly by user.	Inclusive	Full Cost	
Schools				
Except for Perseverance 1 Oval (Ron Crowe) partial use of a playing field, no more than 4 hours in a day per week, for general use irregularly	\$190.00 per annum or \$46.00 per day, which ever is more applicable	Inclusive		Can only be used if the grounds are not pre-booked or used by any other organisation.
Athletics Carnival - Ground use fee	\$170.00	Inclusive		Per school, per carnival
Special Events (except Pools and Parks)				
Regional finals, representative games and carnivals	\$480.00 per event	Inclusive		Includes all Junior events
Netball Carnivals additional cost - line marking	\$78.00 per court	Inclusive		
Storage Hire - Sporting Grounds	\$62.00 per day or \$250.00 per season	Inclusive		
Use of sporting ground for non-ball sports (if available) except for Perseverance 1 Oval (Ron Crowe)	\$210.00 per day	Inclusive		Weekly rate can be negotiated.
Fitness Services				
Individual or organisation providing personal training or group fitness or similar on a commercial basis or as a sporting club. All facilities including Parks (except Pools) if available.	\$180.00 per annum	Inclusive		
WEST WYALONG STADIUM				
Domestic Competitions				
Basketball - Junior (including Aussie Hoops)	\$425.00 per session	Inclusive	Partial	Fees payable at time of booking.
Basketball - Senior	\$425.00 per session	Inclusive	Partial	Fees payable at time of booking.
Basketball - Ladies Day	\$265.00 per session	Inclusive	Partial	Fees payable at time of booking.
Stadium - Regular Casual Users				
Lifeball	\$5.00 per person per session	Inclusive	Partial	Fees payable at least monthly
Indoor Tennis	\$5.00 per person per session	Inclusive	Partial	Fees payable at least monthly
Stadium - Casual Hire				
Casual Stadium hire including private events & functions	\$155 per hour up to a maximum of \$465.00 per day	Inclusive	Partial	Fees payable at time of booking.
Casual Stadium hire - schools	\$72.00 per hour, maximum charge of \$260.00 per day	Inclusive	Partial	Fees payable at time of booking
Casual hire of meeting rooms/foyer area	\$40.00 per booking	Inclusive	Partial	Fees payable at time of booking. Basketball, Lifeball and Tennis exempt

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
RECREATION FACILITIES (EXCLUDING POOLS) CONTINUED				
Training - Basketball team	\$295.00 per team per season	Inclusive	Partial	Fees payable at time of booking. Maybe more than one season per year.
Training - AFL, Soccer, Netball, etc.	\$150.00 per booking	Inclusive	Partial	Fees payable at time of booking
Daily or weekly hire by non-ball sports	POA			Will depend on bookings at the time and the amount of notice given.
Parks				
Casual park booking for family party, etc. - greater than 20 people	\$145.00	Inclusive		No longer than a day
Casual park booking for organised event such as weddings etc.	\$220.00	Inclusive		No longer than a day
Casual Park Booking for Commercial events	\$560.00 per event	Inclusive		No longer than a day
Use of McCann Park Fountain	\$78.00 per usage	Inclusive		
<i>Consideration given for paying capacity of groups and for relative damage caused by use</i>				
RECYCLED WATER CHARGES				
Supply Recycled Water	\$330 per Mgl or part thereof.	Inclusive		Golf Course - First 63 Mgl (per annum from supply date) free before charge is applied. (Only if supply is available and the decision of DTS on this matter is final)
ROADS REINSTATEMENT CHARGES				
Rural and Urban Roads under 10 square metres				
Asphalt concrete with cement concrete base	\$580.00/square metre	Exempt	Full Cost	Minimum one square metre
Cement Concrete	\$580.00/square metre	Exempt	Full Cost	Minimum one square metre
AC or bituminous / aggregate surface on all classes other than cement concrete	\$380.00/square metre	Exempt	Full Cost	Minimum one square metre
Greater than 10 square metres	Quoted amount plus 10% GST plus 10% administration	Exempt	Full Cost	
ROOM HIRE CHARGES				
Room Hire Charges - Youth Space				
Room Hire at the Youth Space	\$55/day	Inclusive	Partial	Subject to availability
RURAL ADDRESSING				
Rural addressing	\$57.00 per property	Inclusive	Full Cost	
SALEYARDS				
Yard Dues				
Truck wash	\$1.20 per minute (\$15 minimum)	Inclusive	Partial	
Hire of parking area for un-coupling trailers	\$115.00 per annum	Inclusive		Except for stock sales vehicles
Leased Areas	As per lease agreement			
SECTION 68 - LOCAL GOVERNMENT ACT 1993				
Part A - Structures or Places of Public Entertainment				
Install a manufactured home, moveable dwelling or associated structure on land (includes 3 inspections)	\$675.00	Exempt	Full Cost	
Install moveable commercial building on land	\$465.00	Exempt	Full Cost	
Part B - Water Supply, Sewerage and Stormwater Drainage Work				
Carry out water supply work	\$105.00	Exempt	Full Cost	
Carry out Sewerage work	\$105.00	Exempt	Full Cost	
Carry out stormwater work	\$105.00	Exempt	Full Cost	
Carry out sewerage, stormwater and drainage work package	\$210.00	Exempt	Full Cost	Charge applicable to new dwellings, major alterations and additions and commercial/industrial developments

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
SECTION 68 - LOCAL GOVERNMENT ACT 1993 CONTINUED				
Connect a private drain or sewer with a public drain or sewer under the control of Council or with a drain or sewer which connects with such a public drain or sewer, new premises	\$260.00	Exempt	Full Cost	Pump station, collection well etc.
Part C - Management of Waste				
For fee or reward, transport waste over or under a public place	\$205.00	Exempt	Full Cost	Charge applicable where non-compliance with Local Approvals Policy
Place waste in a public place	\$155.00	Exempt	Full Cost	Charge applicable where non-compliance with Local Approvals Policy
Place waste storage container in a public place	\$155.00 plus \$5.00 per bin or container	Exempt	Full Cost	
Operate a system of sewerage management (within the meaning of section 68A)				
Application to install or construct an Onsite Sewerage Management Facility	\$175.00	Exempt	Full Cost	
Application to alter or add on to an existing Onsite Management Facility	\$100.00	Exempt	Full Cost	
Inspection Fee - Class 1 & 10 buildings	\$115.00	Exempt	Full Cost	
Inspection Fee - Class 2 to 9 buildings	\$135.00	Exempt	Full Cost	
Reinspection fee - All buildings	\$115.00	Exempt	Full Cost	
Approval to Operate an Onsite Sewerage Management Facility - New facility only or where no inspection is required	\$65.00			
Approval to Operate an Onsite Sewerage Management Facility (existing)	\$65.00	Exempt	Full Cost	
Approval to Operate an Onsite Sewerage Management Facility (existing) - change of ownership (no inspection)	\$45.00	Exempt	Full Cost	
Approval to Operate Renewal Reinspection	\$100.00			
Part D - Community Land				
Engage in trade or business	\$210.00	Exempt	Full Cost	Charge applicable where non-compliance with Local Approvals Policy
Direct or procure a theatrical, musical or other entertainment for public	\$210.00	Exempt	Full Cost	Charge applicable where non-compliance with Local Approvals Policy
Construct a temporary enclosure for the purpose of entertainment	\$365.00	Exempt	Full Cost	
For fee or reward, play a musical instrument or sing	\$155.00	Exempt	Full Cost	Charge applicable where non-compliance with Local Approvals Policy
Set up, operate or use a loud speaker or sound amplifying device	\$210.00	Exempt	Full Cost	Charge applicable where non-compliance with Local Approvals Policy
Deliver a public address or hold a religious service or public meeting	\$210.00	Exempt	Full Cost	
Community group	\$155.00	Exempt	Full Cost	
Part E - Public Roads				
Swing or hoist goods across or over any part of a public road by means of a lift, hoist or tackle projecting over the footway	\$310.00	Exempt	Full Cost	

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
SECTION 68 - LOCAL GOVERNMENT ACT 1993 CONTINUED				
Expose or allow to be exposed (whether for sale or otherwise) any article on or so as to overhang any part of the road or outside a shop window or doorway abutting the road, or hang an article beneath an awning over the road	\$415.00 per year	Exempt	Full Cost	
Banner - Approval and Erection	\$675.00	Exempt		
Banner - Approval only	\$260.00	Exempt		
Banner - Approval only full year	\$570.00	Exempt		
Part F - Other Activities				
Operate a public car park	\$250.00	Exempt	Legislative	Charge applicable where non-compliance with Local Approvals Policy
Operate a caravan park or camping ground	\$350.00	Exempt	Legislative	
Operate a manufactured home estate	\$365.00	Exempt	Full Cost	
Install a domestic oil or solid fuel heating appliance, other than a portable appliance	\$310.00	Exempt	Full Cost	
Install or operate amusement devices	\$50.00 per application plus \$15 per device	Exempt	Full Cost	Events/once off by prior arrangement
Carry out an activity prescribed by the regulations or an activity of a class or description prescribed by the regulations	\$260.00	Exempt	Full Cost	
SEWER SERVICES				
Connected sewer charge for recreational grounds	\$1,065.00	Exempt	Full Cost	
Sewer tank liquid disposal (per litre) into sewer system via authorised road connection point (including chemical toilets) NB Caravan official dump points free for caravans and motor homes.	\$0.05 per litre plus \$75.00 charge per visit	Exempt	Full Cost	Includes both residential and Category 2S Liquid Trade Waste. Applies to Business hours 8am-3pm, if services are required outside business hours, then an extra \$220.00 will be charged per use.
Sewer Head Works				
Sewer head works charge	\$5,205.00	Exempt	Full Cost	New subdivisions on a per block basis. Existing private house blocks that need a main extension (as long as an extension is viable) and /or needs a new sewer trap constructed. Connection included.
Sewer business unit (or authority operating the sewer system at the time) to Council for grey water removal	\$50,000.00	Exempt		As per agreement
STORMWATER LEVY				
Stormwater annual charge for the provision of stormwater management services for each parcel of rateable land for which the service is available.	\$25.00	Exempt	Partial	\$25 for urban residential land, and \$25 per 350m ² , or part thereof, for urban business land.
SWIMMING POOL CHARGES				
Holland Park Olympic Pool and Ungarie Swimming Pool Maximum Fee				
Admission - adult	\$5.00	Inclusive	Partial	One off visit
Admission - child/pensioner / concession	\$4.00	Inclusive	Partial	One off visit
Admission - non swimmer	\$2.00	Inclusive	Partial	One off visit
Admission - School Groups	FREE	Inclusive	Partial	One off visit
Admission - Swimming Club	\$2.00	Inclusive	Partial	One off visit
Admission - Swimming Carnivals - Schools	FREE	Inclusive	Partial	One off visit

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
SWIMMING POOL CHARGES CONTINUED				
Season Ticket - Adult	\$170.00 full season, \$140.00 from 1 January	Inclusive	Partial	
Season Ticket - Child	\$130.00 full season, \$95.00 from 1 January	Inclusive	Partial	
Season Ticket - Family	\$300.00 full season, \$220.00 from 1 January	Inclusive	Partial	
Season Ticket - Aged Pensioner	\$130.00 full season, \$95.00 from 1 January	Inclusive	Partial	Valid aged pensioner card must be presented
December & January 2 week pass	\$80.00	Inclusive	Partial	Includes 2 Adults and 2 Children or 1 Adult and 3 Children (as per Medicare Card)
Water Slide - per session	\$4.00	Inclusive	Partial	Unlimited
Lane hire - per lane, per hour	\$40.00	Inclusive	Partial	charge is applied for the exclusive use of lanes or sectioned off area at the swimming pool facility for the purpose of private lessons / training
Lane hire - per month	\$140.00			
Exercise Classes & Activities	POA	Inclusive	Partial	Includes pool entry
Out of Open Hours Booking Fee per hour	\$60.00	Inclusive	Partial	
Children 4 years and under and special needs carer with approved ID	FREE			
TOURISM				
Tourism Documents				
Souvenirs	As marked	Inclusive	Full Cost	Prices as marked
Local Information Point Approval	\$55.00	Inclusive	Full Cost	Large amounts to be negotiated
TRANSPORT AND ROAD SYSTEMS				
Gravel (If available)				
Gravel uncrushed	\$35.00 per cubic metre	Inclusive	Full Cost	Large amounts to be negotiated
Gravel primary crushed to 100-150mm	\$45.00 per cubic metre	Inclusive	Full Cost	Large amounts to be negotiated
Gravel secondary crushed to 25-50mm	\$60.00 per cubic metre	Inclusive	Full Cost	Large amounts to be negotiated
Supply to ratepayer farmer - Gravel Secondary crushed	\$26.00 per cubic metre	Inclusive	Full Cost	Small amounts only for private usage within 10km of gravel pit. Prior approval has to be gained from DTS.
Gravel Royalty (RCTI)				
Landowner	0.56938c/m3	Inclusive	Full Cost	Recipient Created Tax Invoice
VEHICULAR CROSSINGS				
Vehicular Crossings Charges				
Vehicular Crossings	Application processing charge \$75 plus, if Council constructs, 100% of cost quoted amount plus GST plus 10%	Exempt	Full Cost	
WASTE MANAGEMENT				
Waste (Garbage) Collections				
Special Collections	\$135.00 plus \$10.00 per bin	Exempt	Full Cost	e.g.. Special events
West Wyalong Waste Depot				
Car boot, wagon, utility/small trailer	\$25.00	Inclusive	Full Cost	Load up to two cubic metres
Bogie trailer or trailer with cage	\$35.00	Inclusive	Full Cost	Per Trailer
Trucks or larger loads	\$35 per cubic metre	Inclusive	Full Cost	
Car bodies	Free	Inclusive	Full Cost	To be determined by Supervisor depending upon state of materials
Metal Waste	Free	Inclusive	Full Cost	To be determined by Supervisor depending upon state of materials

ACTIVITY	FEE/CHARGE 2024/2025	GST STATUS	COSTING METHOD	COMMENT
WASTE MANAGEMENT CONTINUED				
White goods (de-gassed)	Free	Inclusive	Full Cost	
Green Waste - Boot and/or small trailer	\$10.00	Inclusive	Full Cost	No charge if only green waste. Can be determined by Supervisor
Green Waste - Large trailer up to 1m3	\$15.00	Inclusive	Full Cost	
Green Waste - Over 1m3	\$15.00/m3	Inclusive	Full Cost	
Matress/Non recyclable furniture	\$25.00	Inclusive	Full Cost	
Recyclables - Glass, Cans, Plastic Bottles	No	Inclusive	Full Cost	
Clean Fill	No	Inclusive	Full Cost	To be determined by Supervisor (required to cover existing waste)
Asbestos (Originating from Bland Shire Only)	\$245 per cubic metre plus burial fee	Inclusive	Full Cost	
Asbestos burial fee (originating from Bland Shire Only)	\$225.00	Inclusive	Full Cost	For loads over 1m3
Tyres - Small	\$10.00	Inclusive	Full Cost	each
Tyres - Car	\$25.00	Inclusive	Full Cost	each
Tyres - Light Truck	\$30.00	Inclusive	Full Cost	each
Tyres - Truck	\$35.00	Inclusive	Full Cost	each
Tyres - Small Tractor	\$70.00	Inclusive	Full Cost	each
Tyres - Large Tractor	\$120.00	Inclusive	Full Cost	each
Tyres - Earthmoving	\$300.00	Inclusive	Full Cost	each
Dead Animals				
Small (dog, cat)	\$20.00	Inclusive	Full Cost	By appointment
Medium (sheep, goats)	\$50.00	Inclusive	Full Cost	By appointment
Large (Cattle, horse)	\$75 + applicable plant hire	Inclusive	Full Cost	By appointment
Rubbish Collection Service				
240 litre bin replacement	\$180.00	Exempt		Based on costs plus administration fee
120 litre bin replacement	\$150.00	Exempt		Based on costs plus administration fee
Regional un-manned closed free tips				
Key	\$10 + \$25 deposit			
WORK, HEALTH AND SAFETY				
Primary Inductee	\$50	Inclusive	Full Cost	The Primary Inductee is the main person of a "one person" operation or the lead person of a group being inducted from a section of an organisation. Charge can be exempt by DTS
Secondary Inductee	\$10	Inclusive	Full Cost	The Secondary Inductees are the remaining people from a group being inducted from a section of an organisation after the Primary Inductee. Charge can be exempt by DTS
Initial On-Site Induction				
Conducting an initial onsite induction	\$100	Inclusive	Full Cost	Any number of people attending. Charge can be exempt by DTS



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Revenue Policy 2023/24



Bland Shire Council
Revenue Policy 2023/24
Adopted: 16 May 2023

Bland Shire Council

ANNUAL FINANCIAL STATEMENTS
for the year ended 30 June 2024



Bland Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Bland Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
Understanding Council's Financial Statements	3
Statement by Councillors and Management	4
Primary Financial Statements:	
Income Statement	5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Contents for the notes to the Financial Statements	10
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	86
On the Financial Statements (Sect 417 [3])	89

Overview

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

6-10 Shire Street
West Wyalong NSW 2671

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.blandshire.nsw.gov.au

Bland Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Understanding Council's Financial Statements

Introduction

Each year NSW local governments are required to present audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides 2 audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Office of Local Government.

Bland Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 10 September 2024.



Brian Monaghan

Mayor

10 September 2024



Grant Baker

General Manager

10 September 2024



Anthony Lord

Councillor

10 September 2024



Leesa Bryant

Responsible Accounting Officer

10 September 2024

Bland Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
10,938	Rates and annual charges	B2-1	10,825	10,323
2,682	User charges and fees	B2-2	1,333	1,411
499	Other revenues	B2-3	545	874
8,994	Grants and contributions provided for operating purposes	B2-4	23,919	17,211
12,201	Grants and contributions provided for capital purposes	B2-4	12,073	6,516
210	Interest and investment income	B2-5	3,763	1,727
574	Other income	B2-6	1,060	292
36,098	Total income from continuing operations		53,518	38,354
Expenses from continuing operations				
8,434	Employee benefits and on-costs	B3-1	8,651	7,371
22,503	Materials and services	B3-2	10,510	13,742
233	Borrowing costs	B3-3	243	(31)
7,664	Depreciation, amortisation and impairment of non-financial assets	B3-4	8,250	7,409
1,070	Other expenses	B3-5	532	680
2,000	Net loss from the disposal of assets	B4-1	2,185	1,468
41,904	Total expenses from continuing operations		30,371	30,639
(5,806)	Operating result from continuing operations		23,147	7,715
(5,806)	Net operating result for the year attributable to Council		23,147	7,715
—	Net operating result for the year before grants and contributions provided for capital purposes		11,074	1,199

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

Bland Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		23,147	7,715
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	30,691	36,586
Impairment (loss) reversal / (revaluation decrement) relating to infrastructure, property, plant and equipment	C1-6	–	(1,943)
Other comprehensive income – joint ventures and associates	D2-2	233	–
Total items which will not be reclassified subsequently to the operating result		30,924	34,643
Total other comprehensive income for the year		30,924	34,643
Total comprehensive income for the year attributable to Council		54,071	42,358

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

Bland Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	13,396	10,380
Investments	C1-2	72,700	52,204
Receivables	C1-4	2,759	2,047
Inventories	C1-5	1,964	1,183
Total current assets		90,819	65,814
Non-current assets			
Investments	C1-2	2,000	20,000
Receivables	C1-4	71	115
Infrastructure, property, plant and equipment (IPPE)	C1-6	439,228	399,413
Investment property	C1-7	2,049	1,271
Investments accounted for using the equity method	D2-2,D2-3	233	—
Other		198	198
Total non-current assets		443,779	420,997
Total assets		534,598	486,811
LIABILITIES			
Current liabilities			
Payables	C3-1	973	3,304
Contract liabilities	C3-2	7,704	12,468
Borrowings	C3-3	93	93
Employee benefit provisions	C3-4	2,568	2,462
Provisions	C3-5	830	—
Total current liabilities		12,168	18,327
Non-current liabilities			
Payables	C3-1	162	159
Borrowings	C3-3	500	600
Employee benefit provisions	C3-4	2	2
Provisions	C3-5	6,569	6,596
Total non-current liabilities		7,233	7,357
Total liabilities		19,401	25,684
Net assets		515,197	461,127
EQUITY			
Accumulated surplus		204,160	180,780
IPPE revaluation reserve	C4-1	311,037	280,346
Council equity interest		515,197	461,126
Total equity		515,197	461,126

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

Bland Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
Receipts:				
10,938	Rates and annual charges		10,843	10,486
2,682	User charges and fees		1,538	1,522
210	Interest received		2,771	811
21,195	Grants and contributions		31,222	29,657
–	Bonds, deposits and retentions received		4	–
1,073	Other		943	1,148
Payments:				
(8,434)	Payments to employees		(8,545)	(7,660)
(24,703)	Payments for materials and services		(12,352)	(11,060)
(33)	Borrowing costs		(243)	(36)
(1,070)	Other		(260)	(645)
1,858	Net cash flows from operating activities	G1-1	25,921	24,223
Cash flows from investing activities				
Receipts:				
29,000	Redemption of term deposits		29,000	–
1,000	Sale of real estate assets		67	71
375	Proceeds from sale of IPPE		677	611
Payments:				
–	Purchase of investments		(231)	(22)
(31,000)	Acquisition of term deposits		(31,496)	(9,504)
–	Purchase of investment property		–	(17)
(20,000)	Payments for IPPE		(20,041)	(8,878)
(1,107)	Purchase of real estate assets		(780)	–
(21,732)	Net cash flows used in investing activities		(22,804)	(17,739)
Cash flows from financing activities				
Payments:				
(100)	Repayment of borrowings		(100)	(100)
(100)	Net cash flows used in financing activities		(100)	(100)
(19,974)	Net change in cash and cash equivalents		3,017	6,384
10,379	Cash and cash equivalents at beginning of year		10,379	3,995
(9,595)	Cash and cash equivalents at end of year	C1-1	13,396	10,379
70,000	plus: Investments on hand at end of year	C1-2	74,700	72,204
60,405	Total cash, cash equivalents and investments		88,096	82,583

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

Bland Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2024

A About Council and these financial statements	12
A1-1 Basis of preparation	12
B Financial Performance	14
B1 Functions or activities	14
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
B2 Sources of income	16
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenues	18
B2-4 Grants and contributions	19
B2-5 Interest and investment income	23
B2-6 Other income	23
B3 Costs of providing services	25
B3-1 Employee benefits and on-costs	25
B3-2 Materials and services	26
B3-3 Borrowing costs	26
B3-4 Depreciation, amortisation and impairment of non-financial assets	27
B3-5 Other expenses	28
B4 Gains or losses	29
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	29
B5 Performance against budget	30
B5-1 Material budget variations	30
C Financial position	32
C1 Assets we manage	32
C1-1 Cash and cash equivalents	32
C1-2 Financial investments	33
C1-3 Restricted and allocated cash, cash equivalents and investments	34
C1-4 Receivables	35
C1-5 Inventories	37
C1-6 Infrastructure, property, plant and equipment	39
C1-7 Investment properties	43
C2 Leasing activities	44
C2-1 Council as a lessee	44
C2-2 Council as a lessor	45
C3 Liabilities of Council	47
C3-1 Payables	47
C3-2 Contract Liabilities	48
C3-3 Borrowings	48
C3-4 Employee benefit provisions	51
C3-5 Provisions	51
C4 Reserves	54

Bland Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2024

C4-1 Nature and purpose of reserves	54
D Council structure	55
D1 Results by fund	55
D1-1 Income Statement by fund	55
D1-2 Statement of Financial Position by fund	56
D2 Interests in other entities	57
D2-1 Subsidiaries	57
D2-2 Interests in joint arrangements	57
D2-3 Interests in associates	58
D2-4 Unconsolidated structured entities	58
D2-5 Subsidiaries, joint arrangements and associates not recognised	58
E Risks and accounting uncertainties	60
E1-1 Risks relating to financial instruments held	60
E2-1 Fair value measurement	64
E3-1 Contingencies	69
F People and relationships	72
F1 Related party disclosures	72
F1-1 Key management personnel (KMP)	72
F1-2 Councillor and Mayoral fees and associated expenses	73
F2 Other relationships	74
F2-1 Audit fees	74
G Other matters	75
G1-1 Statement of Cash Flows information	75
G2-1 Commitments	76
G3-1 Events occurring after the reporting date	77
G4 Statement of developer contributions	78
G4-1 Summary of developer contributions	78
G4-2 Developer contributions by plan	79
G5 Statement of performance measures	80
G5-1 Statement of performance measures – consolidated results	80
G5-2 Statement of performance measures by fund	81
H Additional Council disclosures (unaudited)	83
H1-1 Statement of performance measures – consolidated results (graphs)	83
H1-2 Council information and contact details	85

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 10 September 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

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

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

Historical cost convention

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

Significant accounting estimates and judgements

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

- (i) estimated fair values of infrastructure, property, plant and equipment – refer C1-6
- (ii) employee benefit provisions – refer C3-4
- (iii) estimated tip remediation provisions - refer C3-5

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its 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-forProfit Entities* - refer to Notes B2-2 - B2-4.

Monies and other assets received by Council

The Consolidated Fund

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

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

- General purpose operations
- Sewerage service

A1-1 Basis of preparation (continued)

The Trust Fund

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

Volunteer services

Bland Shire Council is fortunate to have community minded individuals volunteering for Council in several service areas including, but not limited to the library, children's services, aged care services and community services. The volunteer services have not been recognised in these financial statements given that Council is not in a position to purchase these services had they not been provided voluntarily and the fair value is going to be an unreliable measure. This treatment of volunteer services is acceptable under AASB 1058.

New accounting standards and interpretations issued but not yet effective

New accounting standards and interpretations issued but not yet effective

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

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

New accounting standards adopted during the year

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

B Financial Performance

B1 Functions or activities

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

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.										
\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Our People	1,058	853	7,365	6,430	(6,307)	(5,577)	2,658	1,652	546	231
Our Places	35,187	22,985	20,697	22,153	14,490	832	27,620	22,009	456,156	418,141
Our Leadership	16,615	14,370	1,801	1,747	14,814	12,623	452	–	712	285
Our Prosperity	658	147	508	309	150	(162)	484	66	76,009	68,154
Other	–	–	–	–	–	–	4,778	–	1,175	–
Total functions and activities	53,518	38,355	30,371	30,639	23,147	7,716	35,992	23,727	534,598	486,811

B1-2 Components of functions or activities

Our People

Ensure health and support services address the needs of the community. Partner with organisations to strengthen community health and safety. Nurture a strong sense of community and enrich the cultural life of the residents. Ensure services are accessible for all residents.

Our Places

Work in partnership with key stakeholders to provide equitable access to Council's road infrastructure, services and facilities. Manage waste and recycling to improve the utilisation of existing resources, including exploring new technologies. Manage water and sewerage resources. Ensure that public places and facilities are well maintained and easily accessible. Develop, implement and monitor appropriate programs, plans and budgets for the effective and efficient management of Council's assets and infrastructure.

Our Leadership

To provide quality leadership, governance and management to develop strong community partnerships. Provide opportunities for all stakeholders to contribute to Council's decision making. Lead the community. Develop and maintain a framework of plans and policies that ensures open and transparent Council information.

Our Prosperity

Work with our communities and businesses to use our resources in a sustainable way for the future of the Bland Shire. Promote the Shire as a place to do business. Visitors and tourists are welcomed.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	Timing	2024	2023
Ordinary rates			
Residential	2	1,373	1,317
Farmland	2	4,496	4,329
Mining	2	1,061	1,024
Business	2	544	524
Less: pensioner rebates (mandatory)	2	(60)	(62)
Rates levied to ratepayers		7,414	7,132
Pensioner rate subsidies received	2	36	37
Total ordinary rates		7,450	7,169
Special rates			
Sewerage services	2	1,954	1,760
Stormwater levies	2	58	58
Rates levied to ratepayers		2,012	1,818
Total special rates		2,012	1,818
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)			
Domestic waste management services	2	1,054	1,033
Waste management services (non-domestic)	2	315	309
Less: pensioner rebates (mandatory)	2	(45)	(47)
Annual charges levied		1,324	1,295
Pensioner annual charges subsidies received:			
– Sewerage	2	17	18
– Domestic waste management	2	22	23
Total annual charges		1,363	1,336
Total rates and annual charges		10,825	10,323

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

Material accounting policy information

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts.

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.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

B2-2 User charges and fees

\$ '000	Timing	2024	2023
Specific user charges (per s502 - specific 'actual use' charges)			
Domestic waste management services	2	466	537
Sewerage services	2	103	103
Waste management services (non-domestic)	2	81	44
Total specific user charges		650	684
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Planning and building regulation	2	156	159
Private works – section 67	2	26	49
Registration fees	2	34	8
Section 603 certificates	2	17	17
Other		5	–
Total fees and charges – statutory/regulatory		238	233
(ii) Fees and charges – other (incl. general user charges (per s608))			
Aerodrome	2	4	2
Aged care	2	71	92
Cemeteries	2	103	115
Child care	2	101	124
Leaseback fees – Council vehicles	2	45	45
Transport for NSW works (state roads not controlled by Council)	2	–	3
Saleyards	2	20	22
Community amenities	2	49	62
Community development	2	2	7
Drainage diagrams	2	2	5
Libraries	2	5	4
Parks and gardens	2	–	2
Public health	2	43	11
Total fees and charges – other		445	494
Total other user charges and fees		683	727
Total user charges and fees		1,333	1,411
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		1,333	1,411
Total user charges and fees		1,333	1,411

Material accounting policy information

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

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service 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	2024	2023
Rental income – investment property	2	94	66
Fines	2	4	2
Commissions and agency fees	2	–	1
Diesel rebate	2	107	60
Insurance claims recoveries	2	32	154
Sales – general	2	7	10
Donations	2	1	1
Paid parental leave	2	11	52
Staff contributions	2	27	3
WHS incentive	2	32	30
Other	2	230	495
Total other revenue		545	874

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	545	874
Total other revenue	545	874

Material accounting policy information 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 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	318	1,443	–	–
Financial assistance – local roads component	2	207	936	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	5,377	5,921	–	–
Financial assistance – local roads component	2	3,486	3,838	–	–
Other					
Other grants	2	–	–	1,326	–
Amount recognised as income during current year		9,388	12,138	1,326	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Community care	2	43	7	–	–
Community centres	2	261	232	–	–
Community services	2	96	280	–	–
Childrens services	2	1,383	1,482	–	–
Library	2	80	78	–	–
Economic development	2	–	–	–	50
Tourism	2	114	15	–	–
Recreation and culture	1	–	–	307	643
Bushfire and emergency services	2	54	47	–	–
Noxious weeds	2	123	–	–	–
Street lighting	2	34	30	–	–
Storm/flood damage	2	1,175	13	–	–
Transport (roads to recovery)	2	–	–	4,346	–
Transport (other roads and bridges funding)	2	10,587	871	1,037	1,074
Transport for NSW contributions (regional roads, block grant)	2	–	–	1,128	1,106
Fixing Local Roads	1	–	–	266	491
Stronger Country Communities - Council Projects	1	–	–	–	–
Stronger Country Communities - Community Projects	1	–	–	–	19
Resources for Regions Council Projects	1	–	1,326	805	211
Resources for Regions Community Projects	1	–	232	1,033	–
Local Roads & Community Infrastructure - Council Projects	1	–	–	1,521	2,056
Local Roads & Community Infrastructure - Community Projects	1	–	150	–	50
Showground Stimulus Program - Community Projects	2	–	–	48	600
RNSW Reconnecting Regional NSW	2	48	–	–	–
Drought Communities	1	200	27	–	–
Other specific grants	2	53	9	194	158
Other contributions	2	9	–	–	–
Total special purpose grants and non-developer contributions – cash		14,260	4,799	10,685	6,458
Non-cash contributions					
Other councils – joint works/services		–	–	5	–
Total other contributions – non-cash		–	–	5	–
Total special purpose grants and non-developer contributions (tied)		14,260	4,799	10,690	6,458

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Total grants and non-developer contributions		23,648	16,937	12,016	6,458
Comprising:					
– Other funding		23,648	16,937	12,016	6,458
		23,648	16,937	12,016	6,458

B2-4 Grants and contributions (continued)

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:						
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G4					
Cash contributions						
S 7.4 – contributions using planning agreements		2	271	274	–	–
S 7.11 – contributions towards amenities/services		2	–	–	32	48
S 64 – sewerage service contributions		2	–	–	25	10
Total developer contributions – cash			271	274	57	58
Total developer contributions			271	274	57	58
Total contributions			271	274	57	58
Total grants and contributions			23,919	17,211	12,073	6,516
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	–
Grants and contributions recognised at a point in time (2)			23,919	17,211	12,073	6,516
Total grants and contributions			23,919	17,211	12,073	6,516

B2-4 Grants and contributions (continued)

Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	4,956	4,622	7,260	3,628
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	6,482	886	201	11,993
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(4,923)	–	(2,614)	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	(4,624)	(552)	–	(8,361)
Unspent funds at 30 June	1,891	4,956	4,847	7,260
Contributions				
Unspent funds at 1 July	28	28	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	–	–
Unspent contributions at 30 June	28	28	–	–

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement but include evidence of the event taking place or satisfactory achievement of milestones. 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

B2-4 Grants and contributions (continued)

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	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	48	34
– Cash and investments	3,715	1,693
Total interest and investment income (losses)	3,763	1,727
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	48	34
General Council cash and investments	3,705	1,683
Restricted investments/funds – external:		
Sewerage fund operations	10	10
Total interest and investment income	3,763	1,727

Material accounting policy information

Interest income is recognised using the effective interest rate at the date that interest is earned. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

\$ '000	Notes	2024	2023
Fair value increment on investment properties			
Fair value increment on investment properties		778	–
Total fair value increment on investment properties	C1-7	778	–
Rental income			
Investment properties			
Lease income (excluding variable lease payments not dependent on an index or rate)		20	21
Lease income relating to variable lease payments not dependent on an index or a rate		130	131
Total Investment properties		150	152
Other lease income			
Room/Facility Hire		9	–
Other		2	3
Car Park		2	2
Ambulance Station		5	5

continued on next page ...

B2-6 Other income (continued)

\$ '000	Notes	2024	2023
Caravan Park		24	23
Staff Housing		70	87
Saleyards		20	20
Total other lease income		132	140
Total rental income	C2-2	282	292
Total other income		1,060	292

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	5,949	4,885
Travel expenses	35	26
Employee leave entitlements (ELE)	1,613	1,440
Superannuation	1,047	922
Workers' compensation insurance	221	289
Fringe benefit tax (FBT)	94	86
Training costs (other than salaries and wages)	96	63
Other	31	94
Total employee costs	9,086	7,805
Less: capitalised costs	(435)	(434)
Total employee costs expensed	8,651	7,371
Number of 'full-time equivalent' employees (FTE) at year end	105	114

Material accounting policy information

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

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

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

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

B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		6,272	7,814
Contractor costs		1,241	3,264
Audit Fees	F2-1	82	91
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	172	185
Advertising		84	61
Bank charges		22	21
Cleaning		5	8
Computer software charges		15	23
Electricity and heating		251	245
Fire control expenses		116	72
Insurance		687	570
Office expenses (including computer expenses)		–	3
Repairs and maintenance		535	426
Street lighting		101	103
Subscriptions and publications		62	138
Telephone and communications		82	84
Tourism expenses (excluding employee costs)		–	6
Valuation fees		30	29
Child care – parent fees		238	223
Water		151	96
Printing and stationery		147	43
Other expenses		180	168
Legal expenses:			
– Legal expenses: planning and development		2	–
– Legal expenses: other		8	10
Expenses from leases of low value assets		14	59
Other		13	–
Total materials and services		10,510	13,742
Total materials and services		10,510	13,742

Material accounting policy information

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

B3-3 Borrowing costs

\$ '000	2024	2023
(i) Interest bearing liability costs		
Interest on loans	32	36
Total interest bearing liability costs	32	36
Total interest bearing liability costs expensed	32	36
(ii) Other borrowing costs		
Discount adjustments relating to movements in provisions (other than ELE)		
– Remediation liabilities	211	(67)
Total other borrowing costs	211	(67)
Total borrowing costs expensed	243	(31)

Material accounting policy information

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

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

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		702	699
Office equipment		130	144
Furniture and fittings		3	3
Infrastructure:	C1-6		
– Buildings – non-specialised		957	893
– Other structures		46	77
– Roads		3,950	3,387
– Bridges		488	454
– Footpaths		148	134
– Stormwater drainage		360	330
– Sewerage network		375	349
– Swimming pools		93	88
– Other open space/recreational assets		580	484
– Other infrastructure		369	365
Reinstatement, rehabilitation and restoration assets:			
– Tip and Quarry assets	C3-5,C1-6	46	2
– Sewer assets	C3-5,C1-6	3	–
– Sewer		–	–
Total depreciation and amortisation costs		8,250	7,409
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-6		
– Roads		–	1,943
Total gross IPPE impairment / revaluation decrement costs		–	1,943
Amounts taken through revaluation reserve	C1-6	–	(1,943)
Total IPPE impairment / revaluation decrement costs charged to Income Statement		–	–
Total depreciation, amortisation and impairment for non-financial assets		8,250	7,409

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in C1-6 for IPPE assets.

Impairment of non-financial assets

Other non-financial assets 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). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date. Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	Notes	2024	2023
Impairment of receivables			
Other		8	—
Total impairment of receivables	C1-4	8	—
Other			
Contributions/levies to other levels of government		455	607
Donations, contributions and assistance to other organisations (Section 356)		69	73
Total other		524	680
Total other expenses		532	680

Material accounting policy information

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	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Proceeds from disposal – property		–	(65)
Less: carrying amount of property assets sold/written off		(161)	(127)
Gain (or loss) on disposal		(161)	(192)
Gain (or loss) on disposal of plant and equipment			
	C1-6		
Proceeds from disposal – plant and equipment		686	676
Less: carrying amount of plant and equipment assets sold/written off		(642)	(573)
Gain (or loss) on disposal		44	103
Gain (or loss) on disposal of infrastructure			
	C1-6		
Less: carrying amount of infrastructure assets sold/written off		(1,869)	(906)
Gain (or loss) on disposal		(1,869)	(906)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		67	71
Less: carrying amount of real estate assets sold/written off		(26)	(71)
Gain (or loss) on disposal		41	–
Gain (or loss) on disposal of investments			
	C1-2		
Less: carrying amount of investments sold/redeemed/matured		(231)	(22)
Gain (or loss) on disposal		(231)	(22)
Gain (or loss) on disposal of term deposits			
	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		29,000	–
Less: carrying amount of term deposits sold/redeemed/matured		(29,000)	–
Gain (or loss) on disposal		–	–
Other Open Space/Recreational Assets			
Proceeds from disposal – Other Open Space/Recreational Assets		(9)	–
Less: carrying amount of other open space/recreational assets sold/written off		–	(394)
Gain (or loss) on disposal		(9)	(394)
Community Land Assets			
Less: carrying amount of Community Land assets sold/written off		–	(57)
Gain (or loss) on disposal		–	(57)
Net gain (or loss) from disposal of assets		(2,185)	(1,468)

Material accounting policy information

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

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	10,938	10,825	(113)	(1)% U
User charges and fees	2,682	1,333	(1,349)	(50)% U
In 2024 Council increased its user charges and fees budget expecting to produce more own source revenue. The amount of user charges and fees actually received was more consistent with prior years income.				
Other revenues	499	545	46	9% F
Operating grants and contributions	8,994	23,919	14,925	166% F
Council continues to budget for the Financial Assistance Grant (FAG) in the year it is due to be received until it is advised otherwise from the Federal Government. In 2024 Council received 75% of the 24/25 FAG allocation. Payment in advance of over \$6 million for RLRRP was received for works not yet completed.				
Capital grants and contributions	12,201	12,073	(128)	(1)% U
Interest and investment revenue	210	3,763	3,553	1,692% F
Interest rates increased during the 2024 financial year and that combined with a well-managed investment portfolio saw investment income increase during the year.				
Other income	574	1,060	486	85% F
Other income was consistent with prior year's actual amount and the budget with be reviewed for future years.				

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	8,434	8,651	(217)	(3)% U
Materials and services	22,503	10,510	11,993	53% F
The materials and services budget was substantially increased for the 2024 financial year due to grant funded projects. These works were not completed by June 2024.				
Borrowing costs	233	243	(10)	(4)% U
Depreciation, amortisation and impairment of non-financial assets	7,664	8,250	(586)	(8)% U
Other expenses	1,070	532	538	50% F
Other expenses are consistent with prior years actuals.				
Net losses from disposal of assets	2,000	2,185	(185)	(9)% U
Statement of cash flows				
Cash flows from operating activities	1,858	25,921	24,063	1,295% F
The additional grant income received and the additional budgeted amount for materials and services that had not been spent has positively impacted the result for 2024.				
Cash flows from investing activities	(21,732)	(22,804)	(1,072)	5% U
Cash flows from financing activities	(100)	(100)	–	0% F

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash on hand and at bank	9,223	2,050
Cash equivalent assets		
– Deposits at call	4,173	8,330
Total cash and cash equivalents	13,396	10,380

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	13,396	10,380
Balance as per the Statement of Cash Flows	13,396	10,380

Material accounting policy information

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	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Debt securities at amortised cost				
Long term deposits	72,700	2,000	52,204	20,000
Total	72,700	2,000	52,204	20,000
Total financial investments	72,700	2,000	52,204	20,000
Total cash assets, cash equivalents and investments	86,096	2,000	62,584	20,000

Material accounting policy information

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

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

Financial assets

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

Classification

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

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

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

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

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

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

Financial assets through profit or loss

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

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

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

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	88,096	82,584
Cash, cash equivalents and investments not subject to external restrictions	73,020	63,194
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	6,738	6,453
External restrictions – included in liabilities	6,738	6,453
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	492	460
Developer contributions – sewer fund	126	101
Specific purpose unexpended grants (recognised as revenue) – general fund	–	5,763
Sewer fund	7,720	6,613
External restrictions – other	8,338	12,937
Total external restrictions	15,076	19,390

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

\$ '000	2024	2023
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	73,020	63,194
Unrestricted and unallocated cash, cash equivalents and investments	35,427	35,347
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,830	1,635
Infrastructure replacement	33,467	24,016
Employees leave entitlement	1,713	1,613
Land development	583	583
Total internal allocations	37,593	27,847

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

\$ '000	2024	2023
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	35,427	35,347

C1-4 Receivables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Rates and annual charges	277	71	229	115
Interest and extra charges	242	–	196	–
User charges and fees	234	–	438	–
Accrued revenues				
– Interest on investments	1,987	–	1,041	–
Net GST receivable	118	–	242	–
Total	2,858	71	2,146	115
Less: provision for impairment				
Rates and annual charges	(84)	–	(84)	–
User charges and fees	(15)	–	(15)	–
Total provision for impairment – receivables	(99)	–	(99)	–
Total net receivables	2,759	71	2,047	115
Externally restricted receivables				
Sewerage services				
– Other	417	–	372	–
Total external restrictions	417	–	372	–
Unrestricted receivables	2,342	71	1,675	115
Total net receivables	2,759	71	2,047	115
\$ '000	2024		2023	
Movement in provision for impairment of receivables				
Balance at the beginning of the year			99	99
Balance at the end of the year			99	99

C1-4 Receivables (continued)

Material accounting policy information

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

Impairment

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

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

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

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

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

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

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

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

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

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

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

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Real estate for resale	1,617	–	863	–
Stores and materials	347	–	320	–
Total inventories at cost	1,964	–	1,183	–
Total inventories	1,964	–	1,183	–

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Total unrestricted assets	1,964	–	1,183	–
Total inventories	1,964	–	1,183	–

C1-5 Inventories (continued)

(i) Other disclosures

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development					
Residential		100	–	30	–
Industrial/commercial		1,517	–	833	–
Total real estate for resale		1,617	–	863	–
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition costs		1,617	–	863	–
Total costs		1,617	–	863	–
Total real estate for resale		1,617	–	863	–
Movements:					
Real estate assets at beginning of the year		863	–	934	–
– Purchases and other costs		780	–	71	–
– WDV of sales (expense)	B4-1	(26)	–	(71)	–
– Less sale of property		–	–	(71)	–
Total real estate for resale		1,617	–	863	–

Material accounting policy information**Raw materials and stores, work in progress and finished goods**

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

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 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period								At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Asset Remediation Provision	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	5,903	–	5,903	6,584	576	–	–	(7,575)	–	–	–	5,488	–	5,488
Plant and equipment	13,498	(5,583)	7,915	–	1,854	(642)	(702)	–	–	–	–	14,190	(5,765)	8,425
Office equipment	1,515	(1,268)	247	–	25	–	(130)	–	–	–	–	1,539	(1,397)	142
Furniture and fittings	109	(99)	10	–	–	–	(3)	–	–	–	–	109	(102)	7
Land:														
– Operational land	1,662	–	1,662	–	170	(682)	–	–	–	–	2,246	3,396	–	3,396
– Community land	11,326	–	11,326	–	1,243	–	–	–	–	(2,276)	–	10,293	–	10,293
Infrastructure:														
– Buildings – non-specialised	53,774	(16,872)	36,902	388	–	(161)	(957)	(119)	–	–	2,873	58,130	(19,204)	38,926
– Other structures	1,754	(678)	1,076	–	263	–	(46)	–	–	–	93	2,161	(775)	1,386
– Roads	242,966	(91,053)	151,913	7,825	–	(1,869)	(3,950)	6,194	–	–	13,275	274,292	(100,904)	173,388
– Bridges	34,609	(12,505)	22,104	474	–	–	(488)	(155)	–	–	1,092	36,666	(13,639)	23,027
– Footpaths	7,338	(2,653)	4,685	–	–	–	(148)	–	–	–	296	7,817	(2,984)	4,833
– Bulk earthworks (non-depreciable)	91,961	–	91,961	273	–	–	–	–	–	–	7,702	99,936	–	99,936
– Stormwater drainage	31,611	(11,550)	20,061	–	75	(9)	(360)	43	–	–	2,532	35,766	(13,424)	22,342
– Sewerage network	29,402	(12,560)	16,842	6	–	–	(375)	79	–	–	839	30,980	(13,589)	17,391
– Swimming pools	4,664	(1,689)	2,975	–	–	(52)	(93)	82	–	–	232	5,030	(1,886)	3,144
– Other open space/recreational assets	16,845	(6,705)	10,140	275	286	(178)	(580)	776	–	–	997	19,312	(7,596)	11,716
– Other infrastructure	18,090	(6,755)	11,335	28	33	–	(369)	675	–	–	896	20,268	(7,670)	12,598
Other assets:														
– Library books	517	(411)	106	–	–	–	–	–	–	(106)	–	–	–	–
Reinstatement, rehabilitation and restoration assets (refer C3-5):														
– Sewer treatment assets	119	(59)	60	–	–	–	(3)	–	5	–	–	161	(99)	62
– Tip and quarry assets	3,745	(1,555)	2,190	–	–	–	(46)	–	584	–	–	5,465	(2,737)	2,728
Total infrastructure, property, plant and equipment	571,408	(171,995)	399,413	15,853	4,525	(3,593)	(8,250)	–	589	(2,382)	33,073	630,999	(191,771)	439,228

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

C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period						At 30 June 2023			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment revaluation decrements (recognised in equity)	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	5,413	–	5,413	6,020	691	–	–	–	(6,221)	–	5,903	–	5,903
Plant and equipment	12,786	(5,566)	7,220	–	1,969	(575)	(699)	–	–	–	13,498	(5,583)	7,915
Office equipment	2,008	(1,641)	367	–	24	–	(144)	–	–	–	1,515	(1,268)	247
Furniture and fittings	157	(144)	13	–	–	–	(3)	–	–	–	109	(99)	10
Land:													
– Operational land	1,662	–	1,662	–	–	–	–	–	–	–	1,662	–	1,662
– Community land	11,383	–	11,383	–	–	(57)	–	–	–	–	11,326	–	11,326
Infrastructure:													
– Buildings – non-specialised	49,524	(15,062)	34,462	–	184	(127)	(893)	–	1,030	2,246	53,774	(16,872)	36,902
– Other structures	1,514	(563)	951	–	–	–	(77)	–	32	128	1,754	(678)	1,076
– Roads	216,891	(77,034)	139,857	85	–	(887)	(3,387)	(1,943)	2,613	15,575	242,966	(91,053)	151,913
– Bridges	32,480	(11,313)	21,167	–	–	(19)	(454)	–	75	1,335	34,609	(12,505)	22,104
– Footpaths	6,494	(2,318)	4,176	–	–	–	(134)	–	287	356	7,338	(2,653)	4,685
– Bulk earthworks (non-depreciable)	81,826	–	81,826	–	–	–	–	–	591	9,544	91,961	–	91,961
– Stormwater drainage	29,045	(10,292)	18,753	–	–	–	(330)	–	26	1,612	31,611	(11,550)	20,061
– Sewerage network	27,298	(11,313)	15,985	–	–	–	(349)	–	–	1,206	29,402	(12,560)	16,842
– Swimming pools	4,379	(1,498)	2,881	–	–	–	(88)	–	–	182	4,664	(1,689)	2,975
– Other open space/recreational assets	14,105	(5,397)	8,708	–	–	(22)	(484)	–	664	1,274	16,845	(6,705)	10,140
– Other infrastructure	18,387	(10,253)	8,134	–	–	(394)	(365)	–	903	3,057	18,090	(6,755)	11,335
Other assets:													
– Library books	517	(411)	106	–	–	–	–	–	–	–	517	(411)	106
Reinstatement, rehabilitation and restoration assets (refer C3-5):													
– Tip assets	–	–	–	–	–	–	(2)	–	–	–	3,745	(1,555)	2,190
– Quarry assets	–	–	–	–	–	–	–	–	–	–	119	(59)	60
– Gravel pits	3,744	(1,511)	2,233	–	–	–	(2)	–	–	–	–	–	–
– Sewer treatment facilities	119	(58)	61	–	–	–	–	–	–	–	–	–	–
Total infrastructure, property, plant and equipment	519,732	(154,374)	365,358	6,105	2,868	(2,081)	(7,411)	(1,943)	–	36,515	571,408	(171,995)	399,413

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

C1-6 Infrastructure, property, plant and equipment (continued)

Material accounting policy information

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

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

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

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

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
Sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Bulk earthworks	∞
Sealed roads: structure	50	Swimming pools	50
Unsealed roads	20	Other open space/recreational assets	20
Bridge: concrete	100	Other infrastructure	20
Bridge: other	50		
Road pavements	60		
Kerb, gutter and footpaths	40		

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

Revaluation model

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

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

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

Land under roads

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

C1-6 Infrastructure, property, plant and equipment (continued)

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

Crown reserves

Crown Reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated. Improvements on Crown Reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all fire fighting 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 fire fighting equipment has been purchased or constructed".

With regards to RFS vehicles, approaches were made by Bland Shire Council to the Bland-Temora RFS Zone for information to assist in undertaking a stocktake of equipment. A list of assets was provided for both vehicles and buildings however there were some discrepancies in relation to the values included within this documentation.

Until this issue is resolved, Council will not undertake the stocktake and not account for the RFS assets in accordance with the *Local Government Accounting Code of Practice and Financial Reporting*. As a result and in compliance with the Code, Council recognises the RFS buildings on Council controlled land, however does not recognise the vehicles.

Infrastructure, property, plant and equipment – current year impairments

\$ '000	2024	2023
(iii) Impairment losses recognised direct to equity (ARR):		
– Impairment of road assets due to flood damage	(806)	(1,943)
Total impairment losses	(806)	(1,943)
Impairment of assets – direct to equity (ARR)	(806)	(1,943)

C1-7 Investment properties

\$ '000	2024	2023
Owned investment property		
Investment property on hand at fair value	2,049	1,271
Total owned investment property	2,049	1,271
Owned investment property		
At fair value		
Opening balance at 1 July	1,271	1,254
Net gain/(loss) from fair value adjustments	778	17
Closing balance at 30 June	2,049	1,271

Material accounting policy information

Council's investment properties consist of 19 Lady Mary Drive Land and Building, Ampol Truckstop Land only and 184 Main St Land and Building.

C2 Leasing activities

C2-1 Council as a lessee

(a) Income Statement

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

\$ '000	2024	2023
Expenses relating to leases of low-value assets	14	59
	14	59

(b) Statement of Cash Flows

Total cash outflow for leases	14	59
	14	59

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

Council has a number of leases at significantly below market for land and buildings which are used for:

- Car Parks
- Barmedman Community Centre Land

The leases have varying terms and require payments of less than \$1,000 per year. The use of the right-to-use asset is restricted by the lessors to specified community services which Council must provide, these services are detailed in the leases.

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

Material accounting policy information

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

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

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

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

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

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

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

Exceptions to lease accounting

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

Leases at significantly below market value / Concessionary leases

C2-1 Council as a lessee (continued)

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

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties for staff housing, health services, emergency services, car parks and community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E.

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

\$ '000	2024	2023
---------	------	------

(i) Assets held as investment property

Investment property operating leases relate to 184 Main Street (formerly Hall & Co, now Tamara's), Caltex Truckstop and 19 Lady Mary Drive.

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

Lease income (excluding variable lease payments not dependent on an index or rate)	20	21
Lease income relating to variable lease payments not dependent on an index or a rate	130	131
Total income relating to operating leases for investment property assets	150	152

(ii) Assets held as property, plant and equipment

Council provides operating leases on Council buildings for the purpose of staff housing, health services, emergency services, caravan park and pools.

Lease income (excluding variable lease payments not dependent on an index or rate)	132	140
Total income relating to operating leases for Council assets	132	140

(iii) 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	40	42
1–2 years	22	22
2–3 years	22	22
3–4 years	22	22
4–5 years	22	22
> 5 years	22	22
Total undiscounted lease payments to be received	150	152

Material accounting policy information

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.

C2-2 Council as a lessor (continued)

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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Goods and services – operating expenditure	438	–	3,094	–
Accrued expenses:				
– Other expenditure accruals	310	–	–	–
Security bonds, deposits and retentions	5	–	1	–
Other	59	56	57	66
Prepaid rates	161	106	152	93
Total payables	973	162	3,304	159

Payables relating to restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Externally restricted assets				
Sewer	–	7	–	7
Payables relating to externally restricted assets	–	7	–	7
Total payables relating to restricted assets	–	7	–	7
Total payables relating to unrestricted assets	973	155	3,304	152
Total payables	973	162	3,304	159

C3-1 Payables (continued)

Material accounting policy information

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

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	7,703	—	12,468	—
Total grants received in advance		7,703	—	12,468	—
Total contract liabilities		7,704	—	12,468	—

Notes

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

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	6,738	—	6,453	—
Contract liabilities relating to externally restricted assets	6,738	—	6,453	—
Total contract liabilities relating to restricted assets	6,738	—	6,453	—
Total contract liabilities relating to unrestricted assets	966	—	6,015	—
Total contract liabilities	7,704	—	12,468	—

\$ '000	2024	2023
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	9,055	6,538
Total revenue recognised that was included in the contract liability balance at the beginning of the period	9,055	6,538

Material accounting policy information

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

continued on next page ...

C3-3 Borrowings (continued)

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Loans – secured ¹	93	500	93	600
Total borrowings	93	500	93	600

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

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

Borrowings relating to restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Total borrowings relating to unrestricted assets	93	500	93	600
Total borrowings	93	500	93	600

Current borrowings not anticipated to be settled within the next twelve months

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

C3-3 Borrowings (continued)

(a) Changes in liabilities arising from financing activities

	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	693	(100)	–	–	–	–	593
Total liabilities from financing activities	693	(100)	–	–	–	–	593

	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	793	(100)	–	–	–	–	693
Total liabilities from financing activities	793	(100)	–	–	–	–	693

(b) Financing arrangements

\$ '000	2024	2023
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities ¹	350	350
Credit cards/purchase cards	61	61
Total financing arrangements	411	411

Drawn facilities

Financing facilities drawn down at the reporting date are:

Undrawn facilities

Undrawn financing facilities available to Council at the reporting date are:

– Bank overdraft facilities	350	350
– Credit cards/purchase cards	61	61
Total undrawn financing arrangements	411	411

Additional financing arrangements information

Breaches and defaults

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

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

Material accounting policy information

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

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

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

C3-4 Employee benefit provisions

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Annual leave	687	–	625	–
Long service leave	1,738	2	1,707	2
Other leave	9	–	8	–
ELE on-costs	134	–	122	–
Total employee benefit provisions	2,568	2	2,462	2

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	2,304	2,205
	2,304	2,205

Material accounting policy information

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	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	830	6,569	–	6,596
Sub-total – asset remediation/restoration	830	6,569	–	6,596
Total provisions	830	6,569	–	6,596

Externally restricted assets

C3-5 Provisions (continued)

\$ '000	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Sewer	–	167	–	155
Provisions relating to externally restricted assets	–	167	–	155
Total provisions relating to restricted assets	–	167	–	155
Total provisions relating to unrestricted assets	830	6,402	–	6,441
Total provisions	830	6,569	–	6,596

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

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	6,596	6,596
Other	803	803
Total other provisions at end of year	7,399	7,399
2023		
At beginning of year	6,663	6,663
Unwinding of discount	(67)	(67)
Total other provisions at end of year	6,596	6,596

Nature and purpose of provisions

Asset remediation

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

Material accounting policy information

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

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

Restoration

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 costs are estimated on the basis of a closure plan. 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.

C3-5 Provisions (continued)

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost. Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, 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 property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

Fair value through other comprehensive income reserve (FVOCI)

Changes in the fair value of financial assets are taken through the fair value through other comprehensive income revaluation reserve. The accumulated changes in fair value are transferred to profit or loss when the financial asset is derecognised or impaired.

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

\$ '000	General ¹ 2024	Sewer 2024
Income from continuing operations		
Rates and annual charges	8,851	1,974
User charges and fees	1,205	128
Interest and investment revenue	3,748	15
Other revenues	545	—
Grants and contributions provided for operating purposes	23,919	—
Grants and contributions provided for capital purposes	12,073	—
Other income	1,060	—
Total income from continuing operations	51,401	2,117
Expenses from continuing operations		
Employee benefits and on-costs	8,529	122
Materials and services	9,682	828
Borrowing costs	243	—
Depreciation, amortisation and impairment of non-financial assets	7,854	396
Other expenses	532	—
Net losses from the disposal of assets	2,185	—
Total expenses from continuing operations	29,025	1,346
Operating result from continuing operations	22,376	771
Net operating result for the year	22,376	771
Net operating result attributable to each council fund	22,376	771
Net operating result for the year before grants and contributions provided for capital purposes	10,303	771

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

D1-2 Statement of Financial Position by fund

\$ '000	General ¹ 2024	Sewer 2024
ASSETS		
Current assets		
Cash and cash equivalents	6,858	6,538
Investments	71,392	1,308
Receivables	2,342	417
Inventories	1,964	—
Other	(486)	486
Total current assets	82,070	8,749
Non-current assets		
Investments	2,000	—
Receivables	71	—
Infrastructure, property, plant and equipment	420,629	18,599
Investments accounted for using the equity method	233	—
Investment property	2,049	—
Other	198	—
Total non-current assets	425,180	18,599
Total assets	507,250	27,348
LIABILITIES		
Current liabilities		
Payables	973	—
Contract liabilities	7,704	—
Borrowings	93	—
Employee benefit provision	2,568	—
Provisions	830	—
Total current liabilities	12,168	—
Non-current liabilities		
Payables	155	7
Borrowings	500	—
Employee benefit provision	2	—
Provisions	6,402	167
Total non-current liabilities	7,059	174
Total liabilities	19,227	174
Net assets	488,023	27,174
EQUITY		
Accumulated surplus	187,333	16,827
Revaluation reserves	300,690	10,347
Council equity interest	488,023	27,174
Total equity	488,023	27,174

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

D2 Interests in other entities

D2-1 Subsidiaries

Council has no interest in any controlled entities (subsidiaries).

\$ '000	Council's share of net assets	
	2024	2023
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint ventures	233	–
Total net share of interests in joint ventures and associates using the equity method – assets	233	–
Total Council's share of net assets	233	–

Net carrying amounts – Council's share

\$ '000	Place of business	Nature of relationship	Interest in ownership			
			2024	2023	2024	2023
Riverina Regional Library	Riverina	Joint venture	4.9%	0.0%	233	–
Total carrying amounts – material joint ventures					233	–

Riverina Regional Library

Bland Shire Council is a member of the Riverina Regional Library. The Riverina Regional Library is a dynamic and responsive service which is a community focal point for the delivery of lifelong education, recreation and information needs. Other member Councils include Berrigan, Coolamon, Cootamundra-Gundagai Regional, Federation, Greater Hume, Junee, Leeton, Lockhart, Snowy Valleys, and Temora.

Material joint ventures

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

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2024	2023	2024	2023
Riverina Regional Library	4.9%	0.0%	4.9%	0.0%

Summarised financial information for joint ventures

\$ '000	Riverina Regional Library	
	2024	2023
Statement of financial position		
Current assets		
Cash and cash equivalents	3,450	–
Other current assets	21	–
Non-current assets	2,555	–
Current liabilities		

D2-2 Interests in joint arrangements (continued)

\$ '000	Riverina Regional Library	
	2024	2023
Other current liabilities	1,071	—
Non-current liabilities		
Non-current financial liabilities (excluding trade and other payables and provisions)	7	—
Net assets	4,948	—
Statement of comprehensive income		
Income	3,255	—
Interest income	13	—
Depreciation and amortisation	(954)	—
Other expenses	(2,419)	—
Profit/(loss) from continuing operations	(105)	—
Profit/(loss) for the period	(105)	—
Other comprehensive income	201	—
Total comprehensive income	96	—
Share of income – Council (%)	4.9%	0.0%
Profit/(loss) – Council (\$)	(5)	—
Total comprehensive income – Council (\$)	5	—
Summarised Statement of cash flows		
Cash flows from operating activities	1,017	—
Cash flows from investing activities	(816)	—
Net increase (decrease) in cash and cash equivalents	201	—
Reconciliation of the carrying amount		
Opening net assets (1 July)	4,852	—
Profit/(loss) for the period	(105)	—
Closing net assets	4,747	—
Council's share of net assets (%)	4.9%	0.0%
Council's share of net assets (\$)	233	—

Material accounting policy information

Bland Shire Council has been a member Council of the Riverina Regional Library (RRL) since 2015.

The financial information provided for RRL is for FY2022 as this is the latest information available at the time of Council preparing the Financial Statements.

D2-5 Subsidiaries, joint arrangements and associates not recognised

Council has not recognised the following

Goldenfields Water County Council

Council is a member of the Goldenfields Water County Council, a body corporate established under the Local Government Act 1993 (NSW) responsible for the water supply functions within the Local Government Areas of Bland, Coolamon, Junee, Temora and parts of Cootamundra-Gundagai, Hilltops and Narrandera. Council does not have control or a significant influence over the County Council and accordingly the County Council has not been consolidated in the financial statements.

Riverina Joint Organisation

Council is a member of the Riverina Joint Organisation, established under the Local Government Act 1993 (NSW) together with Coolamon Shire, Cootamundra-Gundagai Regional, Greater Hume Shire, Junee Shire, Temora Shire, Lockhart Shire and Wagga Wagga City Councils. Council does not have control or a significant influence over the joint organisation and accordingly the joint organisation has not been consolidated in the financial statements. The board of RivJO has resolved that the organisation enter a period of hiatus.

D2-5 Subsidiaries, joint arrangements and associates not recognised (continued)

Riverina Eastern Regional Organisation of Councils

Council is a member of the Riverina Eastern Regional Organisation of Councils, together with Coolamon Shire, Cootamundra-Gundagai Regional, Greater Hume Shire, Junee Shire, Temora Shire, Lockhart Shire and Goldenfields Water County Council. Council does not have control or significant influence over the organisation and accordingly the organisation has not been consolidated in the financial statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2024	Carrying value 2023	Fair value 2024	Fair value 2023
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	13,396	10,380	19,396	10,380
Receivables	2,830	2,162	4,021	2,162
Investments				
– Debt securities at amortised cost	74,700	72,204	68,700	72,204
Total financial assets	90,926	84,746	92,117	84,746
Financial liabilities				
Payables	1,135	3,463	4,980	3,463
Loans/advances	593	693	568	693
Total financial liabilities	1,728	4,156	5,548	4,156

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and measure at amortised cost investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) **at fair value through profit and loss** or (ii) **at fair value through other comprehensive income** – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's investment order 625. This policy is regularly reviewed by Council and it's staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.

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

- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	515	461

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

(b) Credit risk

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

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

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

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

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

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

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
2024				
Gross carrying amount	48	228	72	348
2023				
Gross carrying amount	38	306	–	344

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			Total
			31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	2,066	268	22	71	154	2,581
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	7.99%	0.48%
ECL provision	–	–	–	–	12	12
2023						
Gross carrying amount	1,693	–	51	–	173	1,917
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	8.67%	0.78%
ECL provision	–	–	–	–	15	15

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 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:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	785	161	97	64	1,107	1,135
Borrowings	4.77%	–	100	493	–	593	593
Total financial liabilities		785	261	590	64	1,700	1,728
2023							
Payables	0.00%	1	152	86	6	245	3,463
Borrowings	2.67%	–	100	500	93	693	693
Total financial liabilities		1	252	586	99	938	4,156

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes. AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

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

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

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

During the reporting period, Council has also completed an interim valuation to recognise the indexation on lands, roads, the sewerage network and other infrastructure.

Fair value measurement hierarchy									
\$ '000	Notes	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Investment property									
Investment Properties		30/06/22	30/06/22	2,049	1,271	—	—	2,049	1,271
Total investment property				2,049	1,271	—	—	2,049	1,271
Infrastructure, property, plant and equipment									
	C1-6								
Plant and equipment		30/06/20	30/06/20	8,425	7,915	—	—	8,425	7,915
Office equipment		30/06/20	30/06/20	142	249	—	—	142	249
Furniture and fittings		30/06/20	30/06/20	7	10	—	—	7	10
Operational land		30/06/24	30/06/20	3,396	1,662	—	—	3,396	1,662
Community land		30/06/24	30/06/20	10,293	11,326	—	—	10,293	11,326
Land improvement – depreciable		30/06/22	30/06/22	—	—	—	—	—	—
Buildings		30/06/22	30/06/22	—	—	38,926	36,902	38,926	36,902
Other structure		30/06/22	30/06/22	—	—	1,385	1,034	1,385	1,034
Roads		30/06/20	30/06/20	—	—	172,252	151,913	172,252	151,913
Bridges		30/06/22	30/06/22	—	—	23,027	22,104	23,027	22,104
Footpath		30/06/22	30/06/22	—	—	4,833	4,685	4,833	4,685
Road – formation		30/06/22	30/06/22	—	—	99,936	91,961	99,936	91,961
Stormwater		30/06/22	30/06/22	—	—	22,342	20,061	22,342	20,061
Sewer		30/06/21	30/06/21	—	—	17,391	16,848	17,391	16,848
Library		30/06/18	30/06/18	—	—	106	106	106	106
Gravel restoration asset				—	—	—	2,232	—	2,232
Sewer restoration asset				—	—	—	60	—	60
Open Space/Recreational Assets		30/06/22	30/06/22	—	—	11,716	10,143	11,716	10,143
Swimming Pools		30/06/22	30/06/22	—	—	3,144	2,978	3,144	2,978
Other Infrastructure		30/06/23	30/06/23	—	—	12,598	11,335	12,598	11,335
Total infrastructure, property, plant and equipment				22,263	21,162	407,656	372,362	429,919	393,524

E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings

Level 2 valuation inputs were used to value this asset category.

This asset category includes:

Plant & Equipment - e.g. motor vehicles, trucks, mowers, earthmoving equipment

Office Equipment - e.g. computer equipment

Furniture & Fittings - e.g. chairs, desks, cabinets, display systems

Operational and Community Land

Level 2 valuation inputs were used to value land. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Buildings (Residential Properties)

Residential properties fair value has been derived from sales prices of comparable properties after adjusting for property size. The most significant inputs into this valuation approach are price per square metre.

Land improvements- Depreciable

Land improvements are valued at current replacement cost. Since there are no active market and the factors cannot be observed these are classified as level 3 input categories.

Buildings

Buildings are valued by external valuers based on level 3 input factors. The unit rates based on square meter supported from market evidence. However the significant inputs are unobservable such as estimated residual value, useful life, pattern of consumption and asset condition.

Other Structure

Other structures are valued by external valuers based on level 3 input factors. The significant inputs are unobservable such as useful life, pattern of consumption and asset condition.

Roads and Aerodrome (Surface and Pavements)

Roads and Aerodrome are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Other Traffic Facilities

Other Traffic Facilities are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Earthwork (Roads and Aerodrome -Formation)

Earthwork externally valued using Current Replacement cost approach. These were valued based on the cost to build the road at the time of valuation.

E2-1 Fair value measurement (continued)

Stormwater Assets (Pipes, pits and Kerb and Gutter)

Stormwater assets are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Bridges

Bridges are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Footpaths

Footpaths are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Open Space/Recreational Assets

Open Space/Recreational Assets are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Swimming Pools

Swimming Pools are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Other Infrastructure

Other infrastructure are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation.

Sewer

Sewer Network Assets are externally valued using Current Replacement cost approach. The level 3 inputs considered for valuing these assets are current cost of construction at the time of valuation to establish Gross replacement cost and useful life, estimated residual value, pattern of consumption and asset condition to arrive the accumulated depreciation. Sewer assets have been indexed in line with the NSW Reference Rates Manual as published by the Office of Water.

Restoration Assets

Restoration Assets were based on the cost at the time of calculation and the discount rate, CPI at the year end to calculate the amortisation cost. So these become part of level 3 input factors.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Land improvement – depreciable	Written down current replacement cost	Gross replacement cost Asset condition
Buildings	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Other structure	Written down current replacement cost	Gross replacement cost Asset condition Useful life
Roads	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Bridges	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Footpath	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Road – formation	Current replacement cost	Gross replacement cost
Stormwater	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Sewer	Written down current replacement cost	Gross replacement cost Asset condition Useful life Residual value
Library	Written down current replacement cost	Gross replacement cost Useful life
Gravel restoration asset	Written down current replacement cost	Restoration cost – historic Discount rate
Sewer restoration asset	Gross replacement cost	Restoration cost – historic Discount rate
Tip restoration asset	Written down current replacement cost	Restoration cost – historic Discount rate
Other Infrastructure	Written down current replacement cost	Gross replacement cost Asset condition Useful life
Recreational Assets	Written down current replacement cost	Gross replacement cost Asset condition Useful life
Swimming Pools	Written down current replacement cost	Gross replacement cost Asset condition Useful life

E2-1 Fair value measurement (continued)

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

\$ '000	Buildings		Other structure		Roads		Bridges	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	36,902	34,462	1,034	951	151,913	139,857	22,104	21,167
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	2,754	3,276	93	160	19,469	18,188	937	1,410
Purchases (GBV)	388	184	263	–	6,689	85	474	–
Disposals (WDV)	(161)	(127)	–	–	(1,869)	(887)	–	(19)
Depreciation and impairment	(957)	(893)	(46)	(77)	(3,950)	(5,330)	(488)	(454)
Closing balance	38,926	36,902	1,344	1,034	172,252	151,913	23,027	22,104

\$ '000	Footpath		Bulk Earthworks		Stormwater Drainage		Sewerage Network	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	4,685	4,176	91,961	81,826	20,061	18,753	16,842	15,985
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	296	643	7,702	10,135	2,575	1,638	918	1,206
Purchases (GBV)	–	–	273	–	75	–	6	–
Disposals (WDV)	–	–	–	–	(9)	–	–	–
Depreciation and impairment	(148)	(134)	–	–	(360)	(330)	(375)	(349)
Closing balance	4,833	4,685	99,936	91,961	22,342	20,061	17,391	16,842

\$ '000	Library		Gravel restoration asset		Sewer restoration asset		Other infrastructure	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	106	106	2,232	2,232	60	62	11,335	8,134
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	–	–	–	–	–	(2)	1,571	3,960
Purchases (GBV)	–	–	–	–	–	–	61	–
Disposals (WDV)	–	–	–	–	–	–	–	(394)
Depreciation and impairment	–	–	–	–	–	–	(369)	(365)
Closing balance	106	106	2,232	2,232	60	60	12,598	11,335

\$ '000	Recreation asset		Swimming pool		Total	
	2024	2023	2024	2023	2024	2023
Opening balance	10,140	8,708	2,975	2,881	372,350	339,300
Transfers from/(to) another asset class	1,773	1,938	314	182	38,402	42,734
Purchases (GBV)	561	–	–	–	8,790	269
Disposals (WDV)	(178)	(22)	(52)	–	(2,269)	(1,449)
Depreciation and impairment	(580)	(484)	(93)	(88)	(7,366)	(8,504)
Closing balance	11,716	10,140	3,144	2,975	409,907	372,350

Highest and best use

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

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB 119 *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 formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

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

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

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

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

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

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

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$ 65,331.33. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$20,381.56. Council's expected contribution to the plan for the next annual reporting period is \$46,439.08.

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

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

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

The share of this deficit that is broadly attributed to the Council is estimated to be in the order of 0.20% as at 30 June 2024.

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

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

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

* Plus promotional increases

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

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

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

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

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

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

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

ASSETS NOT RECOGNISED

(i) Land under roads

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

(ii) Infringement notices/fines

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

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

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

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

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

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

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

\$ '000	2024	2023
Compensation:		
Short-term benefits	795	717
Post-employment benefits	71	59
Other long-term benefits	5	5
Total	871	781

Other transactions with KMP and their related parties

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

Nature of the transaction	Ref	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000						
2024						
Employee expenses relating to close family of KMP	1	41	-	Council Staff award	-	-
2023						
Employee expenses relating to close family of KMP	1	40	-	Council Staff award	-	-
1	Employee was employed by Council under the relevant pay award on an arms length basis					

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	30
Councillors' fees	112	123
Other Councillors' expenses (including Mayor)	32	32
Total	172	185

F2 Other relationships

F2-1 Audit fees

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

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit and review of financial statements

	62	68
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Remuneration for audit and other assurance services

	62	68
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Total Auditor-General remuneration

Non NSW Auditor-General audit firms

(i) Audit and other assurance services

Audit and review of financial statements

	–	4
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Internal audit services

	20	19
--	----	----

Remuneration for audit and other assurance services

	20	23
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Total remuneration of non NSW Auditor-General audit firms

	82	91
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Total audit fees

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	23,147	7,715
Add / (less) non-cash items:		
Depreciation and amortisation	8,250	7,409
(Gain) / loss on disposal of assets	2,185	1,468
Non-cash capital grants and contributions	(5)	–
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investment property	(778)	–
Unwinding of discount rates on reinstatement provisions	–	(67)
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(668)	(751)
(Increase) / decrease of inventories	(27)	105
Increase / (decrease) in payables	(2,656)	2,577
Increase / (decrease) in other accrued expenses payable	310	(140)
Increase / (decrease) in other liabilities	18	126
Increase / (decrease) in contract liabilities	(4,764)	5,930
Increase / (decrease) in employee benefit provision	106	(149)
Increase / (decrease) in other provisions	803	–
Net cash flows from operating activities	25,921	24,223

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Property, plant and equipment

Buildings	–	64
Plant and equipment	130	65
Other infrastructure	–	493
Road infrastructure	–	5,281
Total commitments	130	5,903

These expenditures are payable as follows:

Within the next year	130	5,903
Total payable	130	5,903

Sources for funding of capital commitments:

Unrestricted general funds	–	65
Future grants and contributions	–	5,774
Internally restricted reserves	130	64
Total sources of funding	130	5,903

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year		Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land						
Roads	14	-	-	-	-	-	-	14	-
Parking	7	-	-	-	-	-	-	7	-
Open space	1	-	-	-	-	-	-	1	-
Community facilities	436	32	-	-	-	-	-	468	-
Other	2	-	-	-	-	-	-	2	-
S7.11 contributions – under a plan	460	32	-	-	-	-	-	492	-
Total S7.11 and S7.12 revenue under plans	460	32	-	-	-	-	-	492	-
S64 contributions	101	25	-	-	-	-	-	126	-
Total contributions	561	57	-	-	-	-	-	618	-

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.

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Non-cash Other	Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land							
CONTRIBUTION PLAN										
Roads	14	-	-	-	-	-	-	-	14	-
Parking	7	-	-	-	-	-	-	-	7	-
Open space	1	-	-	-	-	-	-	-	1	-
Community facilities	436	32	-	-	-	-	-	-	468	-
Other	2	-	-	-	-	-	-	-	2	-
Total	460	32	-	-	-	-	-	-	492	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	12,489	30.71%	8.38%	17.02%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	40,667				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	16,748	31.76%	38.14%	33.17%	> 60.00%
Total continuing operating revenue ¹	52,740				
3. Unrestricted current ratio					
Current assets less all external restrictions	76,840	24.58x	6.73x	49.51x	> 1.50x
Current liabilities less specific purpose liabilities	3,126				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	20,982	61.17x	145.58x	44.00x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	343				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	506	4.47%	4.20%	4.60%	< 10.00%
Rates and annual charges collectable	11,329				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	88,096	49.17	50.82	46.27	> 3.00
Monthly payments from cash flow of operating and financing activities	1,792	months	months	months	months

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

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

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Sewer Indicators		Benchmark
	2024	2023	2024	2023	
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}					
Total continuing operating revenue excluding capital grants and contributions ¹					
	30.40%	6.94%	36.42%	30.97%	> 0.00%
2. Own source operating revenue ratio					
Total continuing operating revenue excluding capital grants and contributions ¹					
	28.90%	34.91%	100.00%	100.00%	> 60.00%
3. Unrestricted current ratio					
Current assets less all external restrictions					
	24.58x	6.73x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities					
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹					
	57.77x	132.46x	∞	∞	> 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					
	5.41%	5.03%	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					
	45.52	47.49	∞	∞	> 3.00
Monthly payments from cash flow of operating and financing activities					
	months	months			months

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

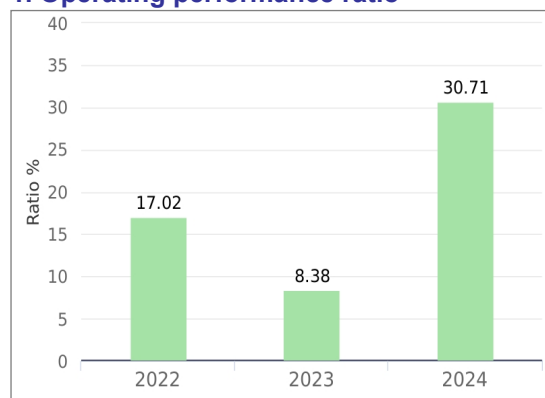
(3) General fund refers to all of Council's activities except for its sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

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

Commentary on 2023/24 result

2023/24 ratio 30.71%

Council's operating performance ratio is well above the industry benchmark. Council must continue to monitor operational performance to maintain this result.

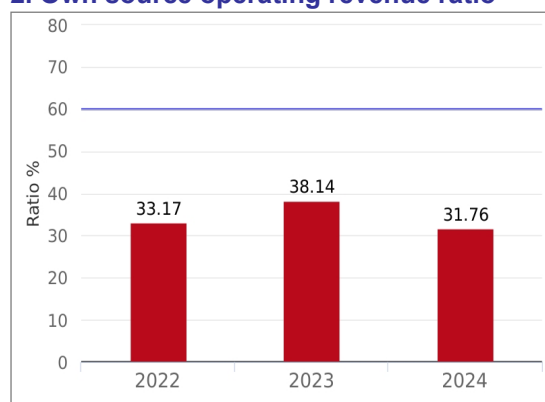
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

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

Commentary on 2023/24 result

2023/24 ratio 31.76%

Own source revenue is consistent with previous year's results. As with most rural Council's, generating own source revenue continues to be a challenge.

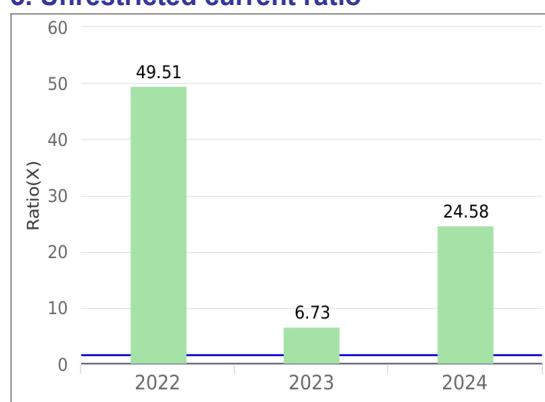
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

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

Commentary on 2023/24 result

2023/24 ratio 24.58x

Council's ratio remains above the benchmark with adequate funds available to satisfy its short-term obligations.

Benchmark: — > 1.50x

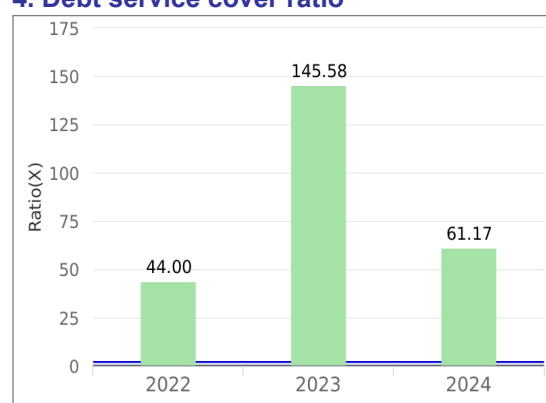
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 61.17x

Council have one loan, which was for the Holland Park Pool Upgrade, and is in a strong position to meet its loan obligations.

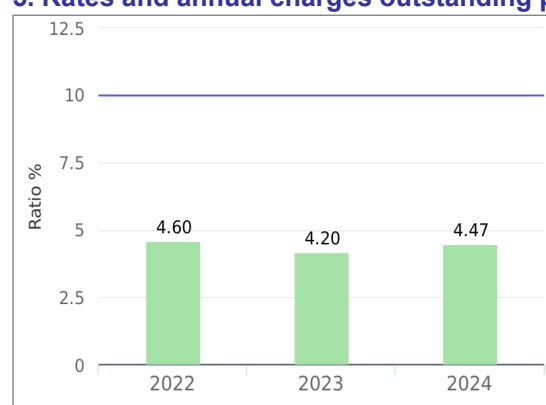
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

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

Commentary on 2023/24 result

2023/24 ratio 4.47%

Council staff have continued to work with debtors offering an early intervention approach. This effective communication continues to reduce the outstanding rates and annual charges amounts.

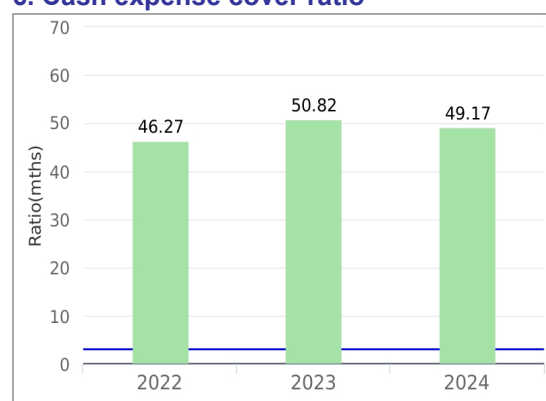
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

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

Commentary on 2023/24 result

2023/24 ratio 49.17 months

Efficient financial management practices have enabled Council to operate effectively in meeting its expense obligations.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

6-10 Shire Street
West Wyalong NSW 2671

Contact details**Mailing Address:**

PO Box 21
West Wyalong NSW 2671

Telephone: (02) 6972 2266

Facsimile: (02) 6972 2145

Opening hours:

8:30am - 5:00pm
Monday to Friday

Internet: www.blandshire.nsw.gov.au

Email: council@blandshire.nsw.gov.au

Officers**General Manager**

Grant Baker

Responsible Accounting Officer

Leesa Bryant

Auditors

NSW Audit Office
Level 19
Darling Park Tower 2
201 Sussex Street
Sydney NSW 2000

GPO Box 12
Sydney NSW 2001

Elected members**Mayor**

Brian Monaghan

Councillors

The late Bruce Baker
Monica Clarke
Rodney Crowe
Jill Funnell
Kerry Keatley
Tony Lord
Elizabeth McGlynn
Roger Moore

Other information

ABN: 13 251 814 087



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Bland Shire Council

To the Councillors of Bland Shire Council

Opinion

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

In my opinion:

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

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. 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.



Unaib Jeffrey
Delegate of the Auditor-General for New South Wales

30 October 2024
SYDNEY



Brian Monaghan
Mayor
Bland Shire Council
PO Box 21
West Wyalong NSW 2671

Contact: Unaib Jefffrey
Phone no: 02 9275 7450
Our ref: R008-2124742775-7774

30 October 2024

Dear Mayor

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

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

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

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

INCOME STATEMENT

Operating result

	2024 \$m	2023 \$m	Variance %
Rates and annual charges revenue	10.8	10.3	4.9
Grants and contributions revenue	36.0	23.7	51.9
Operating result from continuing operations	23.1	7.7	200.0
Net operating result before capital grants and contributions	11.1	1.2	825

Rates and annual charges revenue (\$10.8 million) increased by \$0.5 million (4.9 per cent) in 2023–24 due to rate peg increase of 3.7 per cent.

Grants and contributions revenue (\$36.0 million) increased by \$12.3 million (51.9 per cent) in 2023–24 due to:

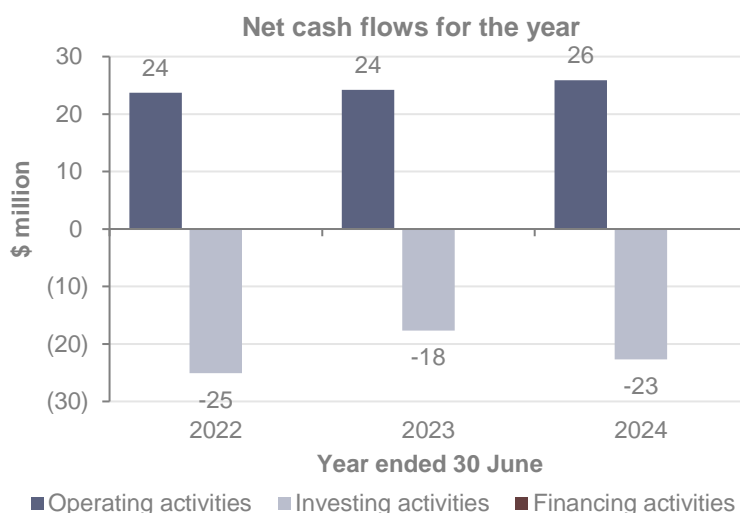
- increase of \$6 million of Regional and Local Roads Repair Program (RLRRP) grant recognised during the year
- increase of \$4.1 million of Transport (other roads and bridges funding) capital grant received during the year
- increase of \$1.2 million of storm/flood damage operating grant received for natural disasters.

Council's operating result from continuing operations (\$23.1 million including depreciation, amortisation and impairment expense of \$8.3 million) was higher than the 2022-23 result. This is due to the increase in grants and contributions revenue recognised this year.

The net operating result before capital grants and contributions of \$11.1 million was \$9.9 million higher than the 2022–23 result. This is due to the adjustment of RLRRP funding income recognised as operating grant in 2023-24.

STATEMENT OF CASH FLOWS

- The Council's cash and cash equivalents was \$13.4 million (\$10.4 million for the year ended 30 June 2023). There was a net increase in cash and cash equivalents of \$3 million during 2023-24.
- Net cash provided by operating activities has increased by \$1.7 million. This is primarily due to an increase in interest received of \$1.2 million.
- Net cash used in investing activities has increased by \$5 million due to an increase in payments for acquisition of term deposits of \$22 million, offset by an increase in the redemption of term deposits of \$29 million.
- Net cash flows from financing activities were \$0.1 million for 2024 (2023: \$0.1 million) with no movement during the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	88.1	82.6	<ul style="list-style-type: none"> Externally restricted balances comprise mainly of developer contributions and sewer fund. The decrease of \$4.3 million is primarily due to reduction in specific purpose unexpended grant by \$5.7 million.
Restricted and allocated cash, cash equivalents and investments:			<ul style="list-style-type: none"> Internal allocations are determined by Council policies or decisions, which are subject to change. The increase of \$9.8 million in internal allocations is mainly due to a \$9.5 million increase in infrastructure replacement and \$0.2 million increase in plant and vehicle replacement.
• External restrictions	15.1	19.4	
• Internal allocations	37.6	27.8	
• Unrestricted	35.4	35.4	

Debt

At 30 June 2024, Council had \$0.6 million in secured loans (\$0.7 million in 2022-23).

PERFORMANCE

Performance measures

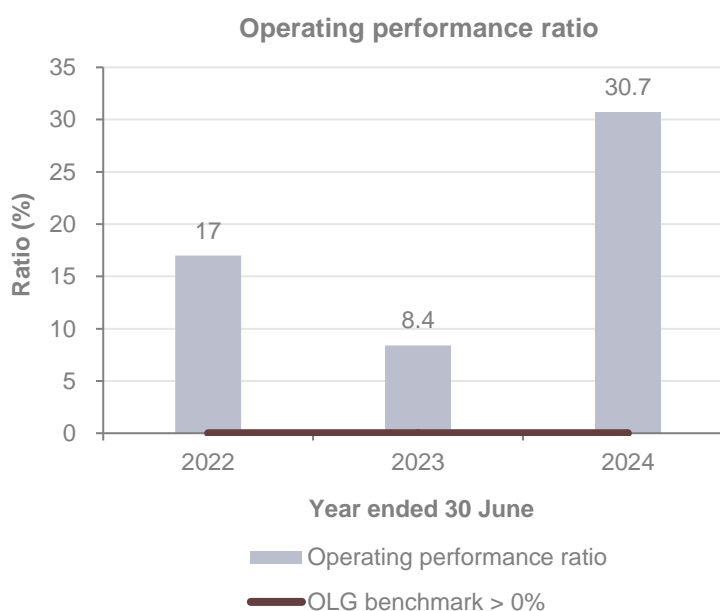
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

Operating performance ratio

Council exceeded the benchmark for the current reporting period.

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

The operating performance ratio increased by 22.3 per cent due to an increase in grants and contribution income and decrease in materials and services expenses.

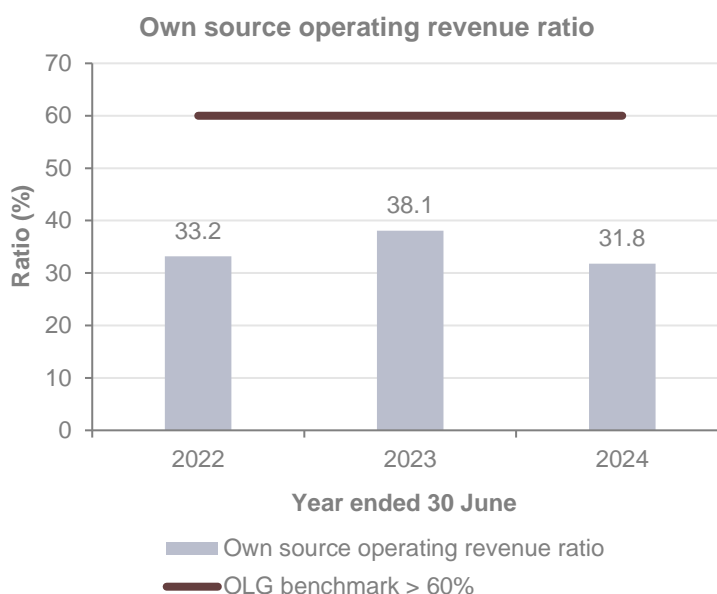


Own source operating revenue ratio

Council did not meet the 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 decreased by 6.3 per cent from 38.1 per cent in 2022-23 due to higher level of grants and contributions received in the current year.

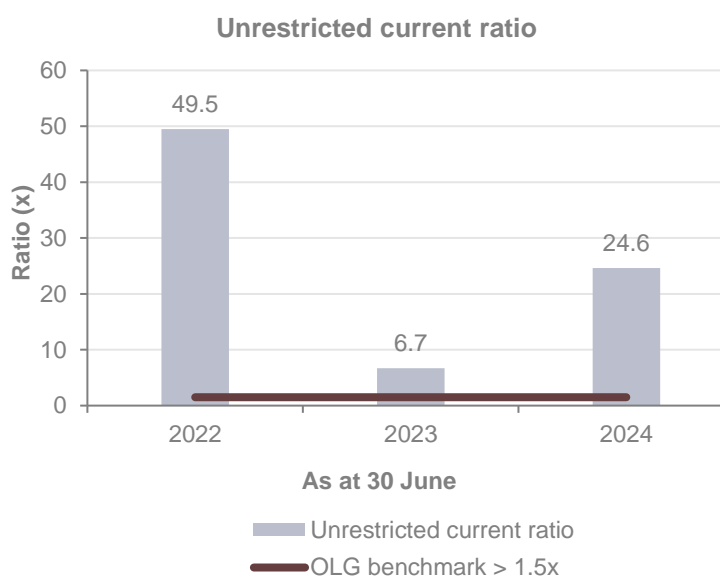


Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

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

The unrestricted current ratio of 24.6 times increased by 17.9 times from 6.7 times in 2022-23 due to valuation increment of infrastructure, property, plant and equipment (IPPE) and decreases in payables of goods and services operating expenditure and contract liabilities.

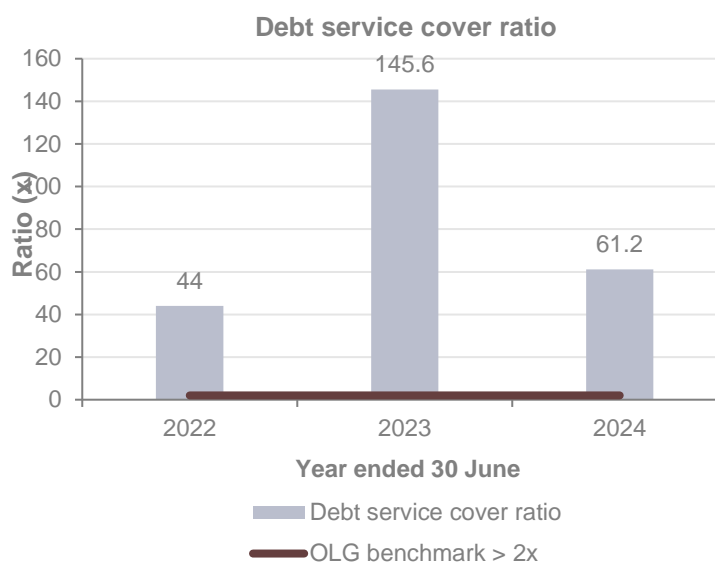


Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

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

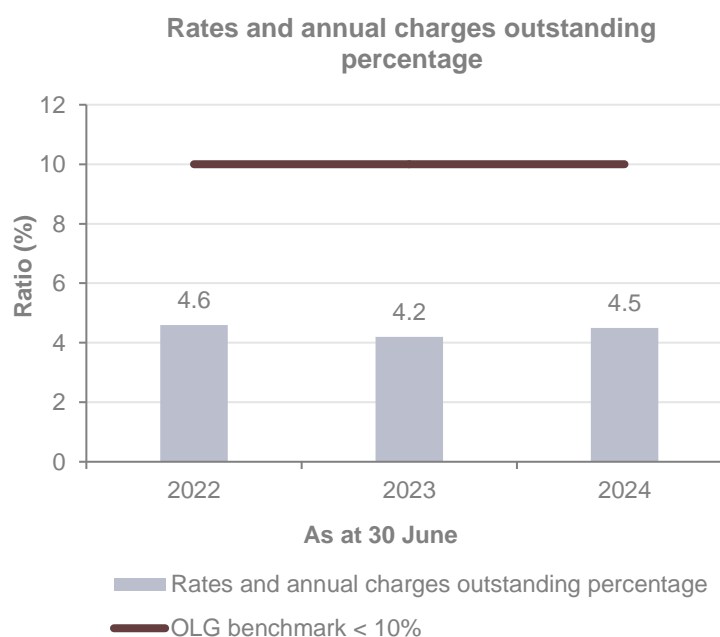
The debt service cover ratio of 61.2 times decreased by 84.4 times due to increase in grants and contributions and borrowing costs.



Rates and annual charges outstanding percentage

Council met the benchmark for the current reporting period.

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

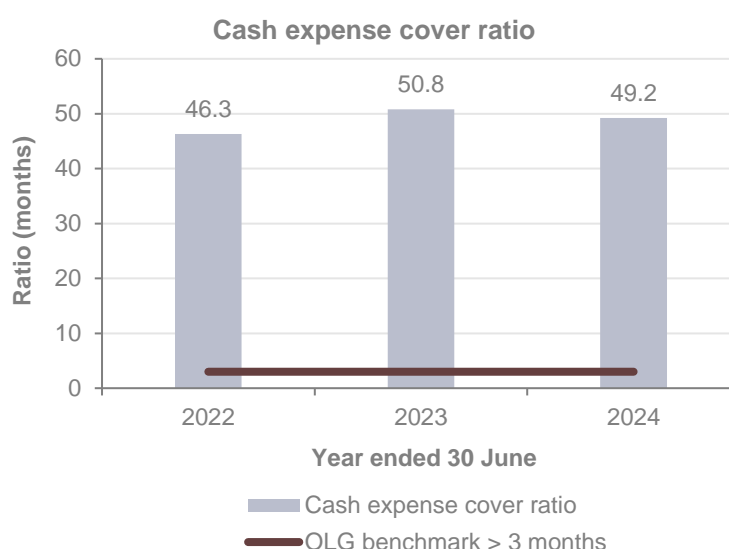


Cash expense cover ratio

Council exceeded the benchmark for the current reporting period.

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

The Council's cash expense cover ratio was 49.2 months, which is above the industry benchmark of greater than 3 months. This indicates that Council had the capacity to cover 49.2 months of operating cash expenditure without additional cash inflows at 30 June 2024.



Infrastructure, property, plant and equipment renewals

Council renewed \$15.9 million of infrastructure, property, plant and equipment during the 2023-24 financial year. This was mainly spent on roads, repairing assets damaged by natural disasters.

A further \$4.5 million was spent on new assets including:

- \$1.9 million on plant and equipment
- \$1.2 million on community land
- \$0.6 million on capital work in progress
- \$0.8 million on other asset classes

OTHER MATTERS

Legislative compliance

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

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

Unaib Jeoffrey
Associate Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Bland Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



Special Purpose Financial Statements

for the year ended 30 June 2024

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
Income Statement of sewerage business activity	4
Statement of Financial Position of sewerage business activity	5
Note – Material accounting policy information	6
Auditor's Report on Special Purpose Financial Statements	9

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).

Bland Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 10 September 2024.



Brian Monaghan

Mayor

10 September 2024



Grant Baker

General Manager

10 September 2024



Anthony Lord

Councillor

10 September 2024



Leesa Bryant

Responsible Accounting Officer

10 September 2024

Bland Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	1,974	1,779
Liquid trade waste charges	103	103
Fees	25	10
Interest and investment income	15	10
Total income from continuing operations	2,117	1,902
Expenses from continuing operations		
Employee benefits and on-costs	122	199
Materials and services	828	798
Depreciation, amortisation and impairment	396	316
Total expenses from continuing operations	1,346	1,313
Surplus (deficit) from continuing operations before capital amounts	771	589
Surplus (deficit) from continuing operations after capital amounts	771	589
Surplus (deficit) from all operations before tax	771	589
Less: corporate taxation equivalent (25%) [based on result before capital]	(193)	(147)
Surplus (deficit) after tax	578	442
Plus accumulated surplus	16,056	15,467
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	193	147
Closing accumulated surplus	16,827	16,056
Return on capital %	4.1%	3.2%
Subsidy from Council	29	144
Calculation of dividend payable:		
Surplus (deficit) after tax	578	442
Surplus for dividend calculation purposes	578	442
Potential dividend calculated from surplus	289	221

Bland Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	6,538	5,406
Investments	1,308	1,308
Receivables	417	372
Other	486	338
Total current assets	8,749	7,424
Non-current assets		
Infrastructure, property, plant and equipment	18,599	18,240
Total non-current assets	18,599	18,240
Total assets	27,348	25,664
LIABILITIES		
Non-current liabilities		
Payables	7	7
Provisions	167	155
Total non-current liabilities	174	162
Total liabilities	174	162
Net assets	27,174	25,502
EQUITY		
Accumulated surplus	16,827	16,056
Revaluation reserves	10,347	9,446
Total equity	27,174	25,502

Note – Material accounting policy information

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

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

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

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

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

Nil

Category 2

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

Sewerage Services

The operation of sewer reticulation and treatment schemes at West Wyalong, Ungarie and Barmedman.

Taxation equivalent charges

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

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

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

Notional rate applied (%)

Corporate income tax rate – 25%

Note – Material accounting policy information (continued)

Land tax – the first \$692,000 of combined land values attracts **0%**. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **5.45%** on the value of taxable salaries and wages in excess of \$850,000.

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 DoI – Water 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.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

Note – Material accounting policy information (continued)

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

(iii) Dividends

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

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 2019 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.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Bland Shire Council

To the Councillors of Bland Shire Council

Opinion

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

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

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. 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.



Unaib Jeoffrey
Delegate of the Auditor-General for New South Wales

30 October 2024
SYDNEY

Bland Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024



Bland Shire Council

Special Schedules

for the year ended 30 June 2024

Contents	Page
Special Schedules:	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2024	7

Bland Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional general income yield	a	7,186	7,456
Plus or minus adjustments ²	b	7	7
Notional general income	c = a + b	7,193	7,463
Permissible income calculation			
Percentage increase	d	3.70%	4.50%
Plus percentage increase amount ³	f = d x (c + e)	266	336
Sub-total	g = (c + e + f)	7,459	7,799
Plus (or minus) last year's carry forward total	h	2	5
Sub-total	j = (h + i)	2	5
Total permissible income	k = g + j	7,461	7,804
Less notional general income yield	l	7,456	7,797
Catch-up or (excess) result	m = k - l	5	7
Carry forward to next year ⁶	p = m + n + o	5	7

Notes

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



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Bland Shire Council

To the Councillors of Bland Shire Council

Opinion

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

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

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

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

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. 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.

A handwritten signature in black ink, appearing to read 'Unaib Jeoffrey', with a long, sweeping horizontal stroke extending to the right.

Unaib Jeoffrey
Delegate of the Auditor-General for New South Wales

30 October 2024
SYDNEY

Bland Shire Council

Report on infrastructure assets as at 30 June 2024

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			2023/24 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	2023/24 Required maintenance ^a \$ '000	2023/24 Actual maintenance \$ '000	2023/24 Required maintenance ^a \$ '000				1	2	3	4	5
Buildings	Buildings – non-specialised	5,188	5,188	635	635	376	635	–	–	58,130	25.0%	36.0%	30.0%	8.0%	1.0%
	Other	–	–	–	–	–	–	–	38,926	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	5,188	5,188	635	635	376	635	38,926	38,926	58,130	25.0%	36.0%	30.0%	8.0%	1.0%
Other structures	Other structures	220	220	30	30	–	30	–	1,386	2,126	30.0%	22.0%	35.0%	12.0%	1.0%
	Sub-total	220	220	30	30	–	30	–	1,386	2,126	30.0%	22.0%	35.0%	12.0%	1.0%
Roads	Roads	–	–	–	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sealed roads	2,264	2,264	355	355	2,157	355	146,916	146,916	222,772	35.0%	59.0%	5.0%	1.0%	0.0%
	Unsealed roads	6,336	6,336	658	658	1,584	658	25,798	25,798	50,512	32.0%	37.0%	16.0%	11.0%	4.0%
	Bridges	758	758	719	719	6	719	23,027	23,027	36,666	1.0%	4.0%	93.0%	2.0%	0.0%
	Footpaths	150	150	120	120	74	120	4,833	4,833	7,817	5.0%	22.0%	70.0%	3.0%	0.0%
	Other road assets	–	–	4	4	–	4	674	674	1,008	53.0%	29.0%	18.0%	0.0%	0.0%
	Bulk earthworks	–	–	–	–	–	–	99,936	99,936	99,936	100.0%	0.0%	0.0%	0.0%	0.0%
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	9,508	9,508	1,856	1,856	3,821	1,856	301,184	301,184	418,711	46.7%	36.7%	14.1%	2.1%	0.4%
Sewerage network	Sewerage network	2,690	2,690	303	303	815	303	17,390	17,390	30,980	10.0%	62.0%	19.0%	5.0%	4.0%
	Sub-total	2,690	2,690	303	303	815	303	17,391	17,391	30,980	10.0%	62.0%	19.0%	5.0%	4.0%
Stormwater drainage	Stormwater drainage	1,047	1,047	53	53	8	53	22,342	22,342	35,766	44.0%	53.0%	0.0%	3.0%	0.0%
	Sub-total	1,047	1,047	53	53	8	53	22,342	22,342	35,766	44.0%	53.0%	0.0%	3.0%	0.0%
Open space / recreational assets	Swimming pools	–	–	29	29	46	29	3,110	3,110	5,030	51.0%	20.0%	29.0%	0.0%	0.0%
	Other	1,658	1,658	296	296	927	296	11,750	11,750	19,312	24.0%	23.0%	45.0%	5.0%	3.0%
	Sub-total	1,658	1,658	325	325	973	325	14,860	14,860	24,342	29.6%	22.4%	41.7%	4.0%	2.3%

Bland Shire Council

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

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard		Estimated cost to bring assets to the agreed level of service set by Council		2023/24 Actual maintenance	2023/24 Required maintenance ^a	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Other infrastructure assets	Other	39	39		178	701		12,598	20,268	54.0%	2.0%	43.0%	0.0%	1.0%
	Sub-total	39	39		178	701		12,598	20,268	54.0%	2.0%	43.0%	0.0%	1.0%
	Total – all assets	20,350	20,350		3,380	6,694		408,687	590,323	41.9%	37.1%	17.3%	2.9%	0.8%

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

Infrastructure asset condition assessment 'key'

- 1

Excellent/very good
- 2

Good
- 3

Satisfactory
- 4

Poor
- 5

Very poor
- No work required (normal maintenance)
- Only minor maintenance work required
- Maintenance work required
- Renewal required
- Urgent renewal/upgrading required

Bland Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023 2022		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	14,532	197.28%	49.55%	74.87%	> 100.00%
Depreciation, amortisation and impairment	7,366				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	20,350	4.91%	5.47%	7.37%	< 2.00%
Net carrying amount of infrastructure assets	414,175				
Asset maintenance ratio					
Actual asset maintenance	6,694	198.05%	184.29%	155.69%	> 100.00%
Required asset maintenance	3,380				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	20,350	3.45%	3.86%	5.23%	
Gross replacement cost	590,323				

(*) 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.

Bland Shire Council

Report on infrastructure assets as at 30 June 2024

<div><div>Buildings and infrastructure renewals ratio</div><div><div><div><div>250</div><div>200</div><div>150</div><div>100</div><div>50</div><div>0</div></div><div><div>Ratio %</div><div>2022</div><div>2023</div><div>2024</div></div></div><div><div>74.87</div><div>49.55</div><div>197.28</div></div></div></div> <div><div><div>Buildings and infrastructure renewals ratio</div><div>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</div></div></div> <div><div>Commentary on result</div><div>23/24 ratio197.28%</div></div>	<div><div>Ratio achieves benchmark</div><div>Ratio is outside benchmark</div></div> <div><div>Benchmark: —> 100.00%</div><div>Source of benchmark: Code of Accounting Practice and Financial Reporting</div></div>
<div><div>Asset maintenance ratio</div><div><div><div><div>250</div><div>200</div><div>150</div><div>100</div><div>50</div><div>0</div></div><div><div>Ratio %</div><div>2022</div><div>2023</div><div>2024</div></div></div><div><div>155.69</div><div>184.29</div><div>198.05</div></div></div></div> <div><div><div>Asset maintenance ratio</div><div>Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.</div></div></div> <div><div>Commentary on result</div><div>23/24 ratio198.05%</div></div>	<div><div>Ratio achieves benchmark</div><div>Ratio is outside benchmark</div></div> <div><div>Benchmark: —> 100.00%</div><div>Source of benchmark: Code of Accounting Practice and Financial Reporting</div></div>
<div><div>Infrastructure backlog ratio</div><div><div><div><div>12</div><div>10</div><div>8</div><div>6</div><div>4</div><div>2</div><div>0</div></div><div><div>Ratio %</div><div>2022</div><div>2023</div><div>2024</div></div></div><div><div>7.37</div><div>5.47</div><div>4.91</div></div></div></div> <div><div><div>Infrastructure backlog ratio</div><div>This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.</div></div></div> <div><div>Commentary on result</div><div>23/24 ratio4.91%</div></div>	<div><div>Ratio achieves benchmark</div><div>Ratio is outside benchmark</div></div> <div><div>Benchmark: —< 2.00%</div><div>Source of benchmark: Code of Accounting Practice and Financial Reporting</div></div>
<div><div>Cost to bring assets to agreed service level</div><div><div><div><div>8</div><div>7</div><div>6</div><div>5</div><div>4</div><div>3</div><div>2</div><div>1</div><div>0</div></div><div><div>Ratio %</div><div>2022</div><div>2023</div><div>2024</div></div></div><div><div>5.23</div><div>3.86</div><div>3.45</div></div></div></div> <div><div><div>Cost to bring assets to agreed service level</div><div>This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.</div></div></div> <div><div>Commentary on result</div><div>23/24 ratio3.45%</div></div>	<div><div>Ratio achieves benchmark</div><div>Ratio is outside benchmark</div></div> <div><div>Benchmark: —< 2.00%</div><div>Source of benchmark: Code of Accounting Practice and Financial Reporting</div></div>

Bland Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)					
\$ '000	General fund		Sewer fund		Benchmark
	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio					
Asset renewals ¹					
Depreciation, amortisation and impairment	207.87%	51.67%	0.00%	0.00%	> 100.00%
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	4.45%	5.01%	15.47%	15.20%	< 2.00%
Net carrying amount of infrastructure assets					
Asset maintenance ratio					
Actual asset maintenance	191.06%	183.31%	268.98%	194.79%	> 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	3.16%	3.57%	8.68%	8.71%	
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.