



WALGETT SHIRE COUNCIL

Walgett Shire Council report to the community
2020/2021 ANNUAL REPORT



MAYOR IAN WOODCOCK OAM

Foreword

To the Ratepayers and Residents of Walgett Shire,

On behalf of my fellow Councillors I am pleased to present the Walgett Shire's 2020/2021 annual report detailing the many successful achievements for the past year.

2020/2021 has been a real challenge for everyone working through the Covid pandemic, a mouse plague then widespread flooding in the shire. During the first half of the year Council provided relief to ratepayers experiencing difficulty in paying rates by not charging interest on overdue rates and charges.

Council revenue for all funds in 20/21 totaled \$41.8 million with \$23.3 million coming from capital and operating grants, \$17.8 million of this was invested in new and renewal assets such as:

- \$5.1 million on the road network*
- \$4.1 million capital works in progress including roads and buildings*
- \$2.6 million plant & equipment, water infrastructure and other assets*

The capital works program recognised the completion of extensive roadworks on the Carinda road (Cumberdoon Way), shire road 103 Bugilbone road rehabilitation, sections of the Gundabloui road upgrading, reconstruction of flood damaged sections of Merrywinebone road, resealing of town streets and shire roads, gravel re-sheeting, and urban drainage projects. Another landmark achievement this year was the completion of the upgraded Walgett weir and fish way at a cost of \$8.8 million.

Our road construction and maintenance teams continue to deliver great results using best practice asset management techniques to achieve value for money results in terms of plant and resource utilization within funding time frames. We see firsthand some of these results along the Carinda, Merrywinebone, Gundabloui Roads and the Kamilaroi and Castlereagh Highways.

The Community Services team has once again maintained a high standard of service provision with the annual youth week events having 43 different programs delivered across the shire. Attendance numbers were a staggering 2,865 with an average of 66

youth and young people attending each event. In 2020/2021 Walgett Shire Youth Team were again successful in receiving its 13 consecutive NSW Local Government Youth Week Award.

During the year Council has lobbied both Commonwealth and NSW State Governments on a number of issues from road funding, regional road upgrading, water security, sustainable mining and tourism industries, and upgrade of telecommunications.

In August 2020 Council officially appointed Michael Urquhart as its new General Manager after seven (7) months as the Acting General Manager. Councillors were very pleased with Michael's past performance demonstrating a high level of commitment to the shire and responsiveness to local water emergencies, infrastructure renewal, handling of the Covid Pandemic, lobbying Governments for additional funding and communications with Councillors and the general public.

In closing, I would like to thank my fellow Councillors for their ongoing support and contribution over the past 12 months. To the management and staff I congratulate you for your continuing commitment to service delivery aimed at making the Walgett Shire a sustainable and attractive place for residents and visitors alike.

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ACKNOWLEDGMENT OF COUNTRY

where we live.... where we work.... where we grow:

We sincerely acknowledge the first people, the Gamilaroi and Yuwaalaraay people, traditional custodians of the land & waterways, the spiritual & cultural connectors within our Local Government Area.

Over the last fifty or more years significant steps towards reconciliation have been undertaken, this journey is ongoing. We all have a role to play in building resilience and determination in maintaining the importance of our first peoples.

The cultural connections, identity and traditions are vital in acknowledging and respecting the world's oldest living culture. We pay our respect to Elders both past, present and emerging.

YOUR COUNCIL



Mayor
Manuel Martinez
LIGHTNING RIDGE



Deputy Mayor
Ian Woodcock OAM
LIGHTNING RIDGE



Councillor
Jane Keir OAM
COME BY CHANCE



Councillor
Kelly Smith
COLLARENEBRI



Councillor
Bill (Gustavus) Murray
WALGETT



Councillor
Tanya Cameron
ROWENA



Councillor
Michael Taylor
LIGHTNING RIDGE



Councillor
Robbie Turnbull
LIGHTNING RIDGE



Councillor
Lawrence Walford
LIGHTNING RIDGE

COUNCIL ORGANISATIONAL CHART



SNAPSHOT OF SIGNIFICANT ACHIEVEMENTS

Below are some of the projects that were completed or commenced during the past twelve months.

- New picket fence around number one oval Walgett
- Completion of footpath/cycleway in Lightning Ridge
- Council is supporting the OPA 4 community consultation process
- Lightning Ridge landfill consolidation completed
- Upgrade of Walgett pool drainage
- Commenced refurbishment of the Colless Grandstand (See picture below)
- Resealing Walgett, Lightning Ridge and Collarenebri Streets
- Construction of the Lightning Ridge Multi-purpose Centre (See picture below)
- Sealing of Multi-Purpose Centre carpark in Lightning ridge
- Construction of the Burren Junction Bore Baths amenities
- Fencing around the Collarenebri waste facility
- Completion of the Walgett Weir
- Burren Junction Hall new roof completed
- Completion of the Leonard Pavilion and amenities upgrade Walgett Showground
- Refurbishment of the Collarenebri Showground Grandstand and Bar underway
- Purchase of flags for Walgett CBD
- Facilitation and lobbying both the NSW State and Commonwealth Governments for a heavy vehicle permit system in the opal fields
- Historic interpretive signage for Walgett CBD (Installation November)
- Collarenebri Golf Club rebuild nearing completion
- Planning underway for the Lightning Ridge recycling centre shed
- Completion of footpath/cycleway Fox Street Euroka to Trevallion Park
- New children's playground for Gray Park Walgett
- Footpath and stencilling for Euroka/Fox Streets
- Council contribution for maintenance of "Tracks in Use" in the opal fields
- Completion of new Collarenebri Sportsground amenities
- Cumberdoon Way rehabilitation
- Rehabilitation Come-By-Chance road
- New fencing at Lightning Ridge Spider Brown Oval
- New playground completed for Come-By-Chance village
- Planter boxes & paths in Apex Park Walgett
- New footpath Wee Waa Street Walgett

FINANCIAL INFORMATION

Local Government Act Section
428 (4) (a)

A copy of the Council's audited financial reports.

See attachment (A): Financial Statements

PRINCIPAL ACTIVITIES DELIVERY PROGRAM

Local Government Act Section
428 (4) (a)

A report on the Council's actual performance of its Principal Activities during 2020/2021 against the Actions detailed in the Delivery Program.

See attachment (B): 2020/2021 Principal Activities Delivery Program

RATES AND CHARGES WRITTEN OFF

Local Government (General)
Regulation 2005 Clause 132

Rates and Charges written off by Walgett Shire Council during 2020/2021

Description	Amount
Rates - Pension Rebates (S 356 Local Government Act 1993)	\$176,552
Rates - Donations (S 356 Local Government Act 1993)	\$21,213
Sundry rates and charges abandonments Local Government (General) Regulation 2005, Clause 131 and council resolutions	\$83,914
Total	\$281,678

OVERSEAS TRAVEL

Local Government Act Section 428 (4) (b)
Local Government (General)
Regulation 2005 Clause 217 (1) (a)

Details (including the purpose) of overseas visits undertaken during the year by Councillors, Council Staff or other persons representing the Council (including visits sponsored by other organisations).

No overseas travel was undertaken during 2020/2021 by Councillors, Council Staff or persons representing Council.

MAYORAL AND COUNCILLOR FEES

Local Government (General)
Regulation Clauses 217 (i) (a1) (i-viii)

A statement of the total amount of money expended during the year on Mayoral fees and Councillor fees, the Council policy on the provision of facilities for use by Councillors and the payment of Councillor's expenses, together with a statement of the total amount of money expended during the year on the provision of such facilities and the payment of such expenses for the 12 month period 1 July 2020 to 30 June 2021.

In addition it is necessary to provide separate details of the total cost of;

- Dedicated office equipment allocated to Councillors
- Attendance at conferences and seminars by Councillors
- Training of Councillors and provision of skill development
- Interstate visits by Councillors (including transport, accommodation and out of pocket expenses)
- Overseas visits by Councillors (including transport, accommodation and out of pocket expenses)
- Expenses of any spouse or partner who accompanied a Councillor
- Expenses involved in the provision of childcare for a Councillor or immediate family member

Councillor	Mayoral/ Councillor Allowance	Office Expenses	Accommodatio n & Travel	Interstate Visits	Total for each Councillor
<i>Clr Manuel Martinez</i>	\$ 22,119	\$720	\$ 3,103	-	\$25,942
<i>Clr Ian Woodcock</i>	\$ 29,795	\$720	\$ 10,178	-	\$40,693
<i>Clr Jane Keir</i>	\$ 12,160	\$1,080	\$ 62	-	\$13,302
<i>Clr Tanya Cameron</i>	\$ 9,120	\$810	-	-	\$9,930
<i>Clr Kelly Smith</i>	\$ 12,160	\$1,080	\$ 845	-	\$14,985
<i>Clr Michael Taylor</i>	\$ 12,160	\$1,080	-	-	\$13,240
<i>Clr Bill Murray</i>	\$ 12,160	\$1,080	\$ 1,689	-	\$14,929
<i>Clr Robbie Turnbull</i>	\$ 12,160	\$1,080	\$ 991	-	\$14,231
<i>Clr Lawrence Walford</i>	\$ 12,160	\$1,080	193.44	-	\$13,433
Total for each Category	\$ 133,994	\$8,730	\$17,061	nil	\$159,785

MAYORAL AND COUNCILLOR ATTENDANCE

Council meetings monthly expect in January. A total of 11 ordinary meetings were held in 2020/2021.

Councillors also attended committee meetings of which they are a member with Mayor and Deputy Mayor also attending conferences.

The Mayor is an ex-officio member of all committees.

Councillor	Ordinary Council Meetings	Extra-Ordinary Council Meetings	Committee Meetings
<i>Clr Ian Woodcock</i>	11	1	5
<i>Clr Manuel Martinez</i>	9	0	4
<i>Clr Jane Keir</i>	9	1	2
<i>Clr Tanya Cameron</i>	6	0	0
<i>Clr Michael Taylor</i>	10	1	2
<i>Clr Kelly Smith</i>	9	1	3
<i>Clr Robbie Turnbull</i>	9	0	2
<i>Clr Bill Murray</i>	11	1	2
<i>Clr Lawrence Walford</i>	10	1	0

CONTRACTS AWARDED

Local Government (General)
Regulation 2005 Clause 132

Details of each contract awarded by the Council during 2020/2021 (whether as a result of a tender or otherwise), other than;

- a. Employment contracts (that is, contracts of service but not contracts for service), and
- b. Contracts for less than \$150,000.00 or such other amount as may be prescribed by the regulations for the period 1 July 2020 to 30 June 2021.

Included is the name of the contractor, the nature of the goods or services supplied by the contractor and the total amount payable to the contractor.

Name of Contractor	Goods/Services	Contract Amount Awarded	Amount Paid in 2020/2021 inc GST
Batterline Earthmoving	Casual Plant Hire and Minor Works	Contracted rates per unit	\$1,476,068
CH & MJ Hill	Casual Plant Hire and Minor Works	Contracted rates per unit	\$459,693
Manuel Martinez	Casual Plant Hire and Minor Works	Contracted rates per unit	\$535,323
PW Concrete & Gravel	Construct Shared Footpaths/Cycleways - Lightning Ridge	\$421,861	\$400,747
PW Concrete & Gravel	Construct Shared Footpaths/Cycleways - Walgett Fox Street	\$436,915	\$415,070
RA & JM Ramien	Casual Plant Hire and Minor Works	Contracted rates per unit	\$636,076
Riley Aquatic Management	Walgett and Collarenebri Swimming Pool Management	\$317,897 plus contracted CPI increase	\$330,282
Rollers Australia	Casual Plant Hire and Minor Works	Contracted rates per unit	\$531,063
Wintergreen Investments	Casual Plant Hire and Minor Works	Contracted rates per unit	\$334,913

LEGAL PROCEEDINGS

Local Government (General)
Regulation 2005 Clause 217 (1) (a3)

A summary of the amount expended by the Council during 2020/2021 in relation to legal proceedings taken by or against the Council (including amounts, costs and expenses paid or received by way of court settlements, other than those the terms of which are not to be disclosed) and a summary of the state of progress of each legal proceeding (if it has been finalized) the result, for the 12 monthly period 1 July 2020 to 30 June 2021.

Council incurred \$64,917 in legal costs in 2020/2021, comprising of;

- \$2,155 for rates collection which is recoverable as a charge on the rateable property
- \$11,695 on contract matters
- \$45,871 on Safework matters
- \$4,792 on code of conduct issues
- \$404 on other matters

PRIVATE WORKS

Local Government Act Section 67(3)
Local Government (General) Regulation Clause 217 (1) (a4)

Details of a summary of resolutions made during 2020/2021 under Section 67 concerning work carried out on private land and details or summary of such works if the cost of the work has been fully or partly subsidised by the Council, together with a statement of the total amount by which the Council has subsidised any such work during 2020/2021.

Council received \$35,490 (exc GST) for private works carried out in 2020/2021, with an expenditure of \$30,155 (exc GST).

CONTRIBUTIONS

Local Government (General)
Regulation 2005 Clause 217 (1) (a5)

The total amount contributed or otherwise granted under Section 356.

Council contributed a total of \$1,217,205 under Section 356 of the Local Government Act 1993. The expenditure is listed in the table below;

Organisation	Donation
<i>Lightning Ridge Complex - (Olympic pool, theme park, diving pool & sports centre)</i>	\$395,993
<i>Fees & charges rebates, local churches</i>	\$21,212
<i>Lightning Ridge Opal & Fossil Museum</i>	\$475,000
<i>Outback Radio 2WEB</i>	\$7,500
<i>Barwon Group CWA (Medical Grant)</i>	\$5,000
<i>PCYC Project contribution</i>	\$300,000
<i>Housing Project RDA Orana</i>	\$2,500
<i>Walgett Country Education Foundation</i>	10,000
Total	\$1,217,205

Council also contributed a further \$40,421 of grants under its Community Assistance Scheme.

Organisation	Donation
Carinda Parents and Citizens Association	1,000
Walgett Mud Trials Club	2,000
Walgett Amateur Swimming Club	\$3,000
Carinda Diggers Memorial Hall	\$1,500
Country Women's Association	\$2,000
Burren Junction Hall Committee	\$2,000
Lightning Ridge Community Radio	\$1,300
Walgett Show Society Inc	\$500
Walgett District Pony Club	\$1,000
Carinda Sewing Group	\$1,500
Collarenebri Watersports & Fishing Club	\$1,500
Walgett District Historical	\$1,500
LIGHTNING RIDGE PONY CLUB	\$2,000
Walgett Aboriginal Medical	\$5,000

Lightning Ridge Junior Rugby	\$2,000
Burren Junction Rescue Squad	\$3,000
Outbacks Arts Incorporated	\$9,621
Total	\$40,421

Other Donations

Organisation	Donation
<i>Local Heritage Fund - Lightning Ridge Historical Society</i>	\$4,400
<i>Cls Geoffrey 'Dick' Colless Scholarships</i>	\$10,000

EXTERNAL BODIES

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

A statement of all external bodies (such as County Councils) that during 2020/2021 exercised functions delegated by the Council.

Castlereagh Macquarie County Council

Castlereagh Macquarie County Council has been delegated the responsibility for the management of noxious weeds within the Walgett Shire Council Local Government Area. Walgett Shire Council contributed \$110,627 (ex GST) to the County Council for its services in 2020/2021.

Regional Library

In 2020/2021 the contribution made by Walgett Shire Council was \$149,941.

Mid-Western Regional Council (OWUA)

In 2020/2021 the contribution made by Walgett Shire Council was \$12,059

Far North West Joint Organisation

The Far North West Joint Organisation (FNWJO) is a separately constituted entity pursuant to Part 7 (Sections 400O to 400ZH) of the Local Government Act (NSW) 1993, as amended, and the Local Government (General Regulation 2008).

The Charter of the FNWJO can be found here:

<https://www.farnorthwestjo.nsw.gov.au/f.ashx/%24341338%24Far-North-West-JO-Charter.pdf>

The principle purpose of the FNWJO is to establish strategic regional priorities and to provide regional leadership to the geographical area for which it serves, and to identify and take up opportunities for intergovernmental cooperation on matters relating to the joint organisation area.

FNWJO comprises the Councils of the Shires of Bourke, Cobar and Walgett in north western NSW. The Board of the FNWJO comprises 3 voting members being the Mayors of the three member Councils, and non-voting members being the General Managers of the Shires of Bourke and Walgett, as well as 3 appointed members from the State Government and Cabinet (non-voting).

Council's powers of control or influence over the Joint Organisation Walgett Shire Council, as a member of the FNWJO, has a one third voting right in respect to the decisions of the Board. Council's financial obligations to the Joint Organisation In accordance with the Charter each member of the FNWJO contributes annual fees towards the operation of the joint organisation.

In 2020/2021 the contribution made by Walgett Shire Council was \$41,382. Council's liability obligations in relation to the Joint Organisation Members of the FNWJO are indemnified from liability for functions and duties carried out or omitted honestly, in good faith and with due care and diligence.

CONTROLLING INTEREST IN COMPANIES

Local Government (General)
Regulation 2005 Clause 217 (1) (a7)

A statement of all companies in which the Council (whether alone or in conjunction with other Councils) held a controlling interest during 2020/2021.

Walgett Shire Council held no controlling interest in any company during 2020/2021.

JOINT VENTURES

Local Government (General)
Regulation 2005 Clause 217 (1) (a8)

A statement of all corporations partnerships, trusts, joint ventures, syndicates or other bodies to which the Council participated during 2020/2021.

Council was involved in the following joint ventures:

- Big Sky Libraries—Cooperative Library Service
- Outback Arts Corporation
- Statewide Mutual Insurance Group
- Rural Fire Service NSW
- Western Division of NSW Shire Association
- Netwaste
- Castlereagh Macquarie County Council
- Walgett Local Emergency Management Committee
- Lower Macquarie Water Utilities Alliance—Water Management
- Far North West Joint Organisation

EQUAL EMPLOYMENT OPPORTUNITY

Local Government (General)
Regulation 2005 Clause 217 (1) (a9)

A statement of the activities undertaken by the Council during 2020/2021 to implement its Equal Employment Opportunity Management Plan.

Activities undertaken during the period 1 July 2020 to 30 June 2021 to ensure Council continues to apply the principles of Equal Employment Opportunity legislation;

- Continual review of Job Descriptions, Policies and Induction programs
- Monitoring of advertisements and selection criteria by General Manager to ensure advertising is non-discriminatory
- School to Work Programs to assist student transition into the workforce
- Provide assistance to employees and supervisors regarding EEO issues and grievances through Council's Human Resources Manager
- Continuation of Council's Employee Assistance Program through Converge International
- Engagement of professionals to provide counselling, support and/or mediation to staff if required
- Creation of apprentice and trainee opportunities to provide career paths in Local Government

EMPLOYMENT OF SENIOR STAFF

Local Government (General)
 Regulation Clause 217 (b)
 Clause 217 (1) (b) (i-iv)
 Clause 217 (1) (c)
 And Clause 217 (1) (c) (i-iv)

A statement of the number of Senior Staff employed by the Council during 2020/2021, together with a statement of the total amount of money payable in respect of the employment of Senior Staff, including money payable for salary, for the provision of fringe benefits and for all other on-costs connected with their employment.

Council employs three (3) senior staff as defined under the requirements of the Local Government Act with these being the General Manager, the Chief Financial Officer and the Director of Engineering/Technical Services.

The total amount spent on employing these senior staff was \$769,378. This amount includes salaries, fringe benefits tax, private use of a Council vehicle and employer's superannuation contributions.

Senior staff positions and salary;

Position	Salary	House Rent (non-cash)	Motor Vehicle (non-cash)	Other	Superannuation	Fringe Benefits Tax	Total
<i>General Manager</i>	\$237,942	\$12,420	\$4,144	\$nil	\$22,604	\$10,164	\$323,811
<i>Senior Staff</i>	\$357,285	\$18,410	\$23,042	\$nil	\$38,905	\$17,312	\$483,661

STATE OF THE ENVIRONMENT REPORT

Local Government Act Section
428A (1)

State of the Environment Report

A report as to the State of the Environment in the area, and in particular in relation to the following environment sectors;

- i. Land
- ii. Air
- iii. Water
- iv. Biodiversity
- v. Waste
- vi. Noise
- vii. Aboriginal Heritage
- viii. Non-Aboriginal Heritage

With particular reference, with regard to each such environmental sector to;

- i. Management plans relating to the environment
- ii. Speed Council projects relating to the environment
- iii. The environment impact of Council activities

See attachment (C): State of the Environment Report

STATEMENT OF COMPLIANCE

With Special Variations Approved Conditions

Instrument of Approval Under Section 508(2) of the Local Government Act 1993
 - Special Rate Variation 2013/14 (3% Permanently Retained)
 Compliance Reporting Period: 2013/2014 to 2022/2023 (i.e. over a 10 year period)

Program of Expenditure:

TABLE - Walgett Council's Program of Expenditure 2013/2014 to 2022/2023								
Category	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
School Bus Routes - Rehabilitation				100,000	470,000			
School Bus Routes - Upgrades		140,000	440,000					
Other Road Restoration/ Upgrading Works	420,000	290,000				490,000	446,000	447,000
Total - Application - Part A - Worksheet 6 (rounded)	420,000	430,000	440,000	460,000	470,000	490,000	446,000	447,000
Attributable Actual Expenditure	420,000	430,000	440,000	460,000	470,000	490,000	446,000	447,000
SRV Income Component - Application - Part A - Worksheet 6 (rounded)	140,000	144,000	149,000	153,000	158,000	163,000	177,000	215,000
Other Income Sources Component	280,000	286,000	291,000	307,000	312,000	327,000	269,000	232,000

Outcomes Achieved:

The upgrading (includes restoration, rehabilitation) of various rural roads within the Walgett Shire Council local government area.

COMPANION ANIMALS AND REGULATION

Local Government (General)
Regulation 2005 Clause 217 (1) (f)
And Companion Animal Guidelines

Statement on activities relating to enforcing and ensuring compliance with the Companion Animals Act and Regulations (including information on pound data, data relating to dog attached, funding spent on companion animal management and activities, community education programs, strategies to promote the de-sexing of dogs and cats, strategies to comply with Section 64 to seek alternatives to euthanasia for unclaimed animals, off leash areas provided by Council area and detailed financial information on the use of companion animals fund money).

Companion Animals Act and Regulation

Council lodges an annual return with the Department of Local Government which shows the numbers of impounded companion animals. Key aspects of this year's return include:

- 63 dogs and 427 cats were seized, with 15 dogs and 0 cats returned to their owners.
- 228 dogs and 83 cats were surrendered
- 248 Dogs were re-homed
- 27 dogs were unsuitable to rehome and 427 feral cats were euthanized
- 83 cats rehomed

Council spent \$166,847.00 on companion animal management related activities during 2020/2021, including the employment of a Regulatory Officer and vehicle running costs.

The vast majority of companion animals surrendered to, or seized by, Council were rehomed by volunteers from generous rescue groups who undertook regular visits to the Walgett pound to retrieve and re-home unclaimed dogs.

GOVERNMENT INFORMATION

Public Access Act 2009

Government Information (Public Access) Act
2009 S125 (1)

Authorised proactive release of Government Information.

An agency must, at intervals of not more than 12 months, review its program for the release of Government Information to identify the kinds of Government Information held by the agency that should in the public interest be made publicly available without imposing unreasonable additional costs on the agency.

Walgett Shire Council's program for proactive release of information involves;

- Progression of the systems and mechanisms utilised by the organisation to increase the effective access by members of the public to information that they have a right to view, download or copy (where applicable)
- Working towards ensuring all government information is available to the public on the Council website
- Ensuring that if information is not available on the Council website that it may be accessed by other means
- Reviewing the types of information requested via Formal Access applications and via customer contact with Council's Customer Service Centre and deciding if the information should be made readily available to all members of the public.

For the period 1 July 2020 to 30 June 2021, Council received one (1) Formal Application of which partial access was granted.

ENVIRONMENT PLANNING AND ASSESSMENT ACT 1979

Planning agreements under the Environmental Planning Assessment Act 1979

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

No planning agreements were entered into by Council during 2020/2021.

CONDITION OF PUBLIC WORKS

A report on the condition of public works (including public buildings, public roads and water, sewerage and drainage works) under the control of the Council as at the end of 2020/2021 together with;

- a) An estimate (at current values) of the amount of money required to bring the works up to a satisfactory standard
- b) An estimate (at current values) of the annual expense of maintaining the works at that standard and
- c) The Council's program of maintenance for that year in respect of the works.

Public Buildings

Work has commenced on maintenance and renewal of Council owned and controlled buildings in line with the condition reports and asset management.

Public Roads

Council maintains a network of 2,375km local and regional roads, which are made up of regional (558km), local (1817km) and urban (86km) roads. There are 427km of classified roads, which Council maintains on behalf of Transport NSW.

The urban network consists of 26 km of footpath and 77km of sealed roads. The length of sealed and unsealed roads in the Shire is 447km and 1,928km respectively. Council maintains 50 concrete bridges, 1 timber bridges, 11 box culverts and 1 pipe culvert.

The cost of improvement works estimated to bring the road assets to a satisfactory condition is \$4 million. It is estimated that it will cost \$3.685 million per annum to maintain the roads in satisfactory condition.

The roads assets replacement value and written down value at 30 June 2021 was:

Assets	Replacement Value	Written Down Value
<i>Roads</i>	\$195,965,313	\$151,721,098
<i>Footpaths</i>	\$6,213,381	\$4,704,571
<i>Bridges and Culverts</i>	\$67,800,000	\$38,632,944
	\$269,978,694	\$195,058,613

BUSHFIRE HAZARD REDUCTION PROGRAM

A report on the bush fire hazard reduction activities of the Council during 2020/2021 that include activities carried out under the Bush Fire Management Plan approved under the Rural Fires Act 1997.

Bushfire hazard reduction programs

The Bush Fire Management Committee held two meetings during 2020/2021. At these meetings, Section 52 plan, land management and reports from various agencies were discussed. Council also attended 4 Service Level Agreement meetings during 2020/2021.

The NSW Rural Fire Service provided an allocation of \$37,165 in 2020/2021 to assist Council with road side vegetation management and hazard reduction through vegetation slashing. This amount was expended as per the table below on Bushfire Hazard Reduction Programs.

Hazard reduction works

2020/2021 Fire Hazard Reduction Works

Location	Total
<i>Burren Junction</i>	\$1,560
<i>Carinda</i>	\$2,320
<i>Fire Hazard Reduction on various roads</i>	\$33,285
Rural Fire Service Contribution	\$37,165

TOURISM

Tourism activities 2020/2021:

Funding Applications:

- Street Art Awards 2021 Entry:
- Stanley the Emu: Outcome Pending
- Jimmy Little Memorial Water Tower Mural: Pending
- Application to Seniors Week: Walgett Community Outdoor Markets & Seniors Luncheon: Outcome Pending
- Application for Funding: Tourism Industry Marketing Support package: Walgett Shire TV Campaign: Outcome Unsuccessful
- Application to Community Heritage Grant: Collaborative project with Walgett's Heritage Advisor & Bourke & Brewarrina Shire Councils to create a Regional tourist trails in the remote north of NSW. : Outcome Unsuccessful
- Application for Small Business Month: Recruitment Expo: Outcome Pending

Projects/Programs

Development and Installation of Macquarie Marshes interpretive shelters in Alex Trevallion Park Walgett and Carinda Park in conjunction with the Macquarie Marshes Marketing Committee

The Moree Shire and Walgett Shire received funding through DNCO to deliver workshop(s): Delivery of Industry Capability Programme. Walgett Shire & Moree Shire engaged Destination Marketing Store to provide Product Development Workshops and Individual Mentoring to both Lightning Ridge and Moree communities. 10 local operators participated in the Lightning Ridge Workshop and two went on to participate in the individual mentoring program. 1st June 2021

Collaboration on Far North West Tourism Marketing Strategy: Worked with Bourke and Cobar Shire Councils and Urban Enterprise to provide information and community consultation sessions

Rural Aid: Create promotional material, actively target and invite participants for several community consultation groups with over 25 participants. Organise Welcome BBQ, Work with Committee to culminate community projects for the Rural Aid Team to update and create during their visit including new seating at Alex Trevallion and Apex Park, Community Garden, Shearing Hand Piece Sculpture. Provide information and feedback on the Walgett Community Development plan

Regular meetings with Lightning Ridge for Women Group: to discuss Events specifically Lightning Ridge Easter Festival, Tourism Promotion of Lightning Ridge, and Recruitment & Retention & Mentoring Initiatives.

Collaborated with Murray Darling Association and provide local liaison and promotion for their Basin Community Leadership Program Face to Face Workshop on the 8-9th April 2021 in Collarenebri.

Worked with Tour d'OROC committee to organise the Walgett Leg of the Event: Welcome Ceremony, Auction, Accommodation, Meals, Including organisations of a Business Barefoot

Bowls Tournament (The event was cancelled due to COVID but will be on again in March 2022)

Wealth for Walgett Shire: 2021 Shop Local Program. 33 Businesses across the Shire are participating, 4 Sponors came on board to take prize money to a total of \$7500 the most prize money we have ever had. Businesses contributed \$50 to be included. The major draw will be on Friday 3rd December 2021. Businesses received a Profile on Council's Website, Social Media and were included in a printed booklet distributed to all ratepayers across the Shire.

Small Business September: 30 Posts via Council's Facebook Page: Social Media, Local Business Profiles, Promotion of DNSW & BizHQ Business Webinars

Collaborated with Signal Creative and Outback Arts to participate in and promote the Outback Outloud Project: Outback Outloud is an audio storytelling project involving workshops and a community story booth designed to collect stories from and about people in the remote NSW, Outback Arts region. 22nd and 23rd of March 2021

Participate in The Edge Festival Organising Group providing booking information, council services and facilities and promotion. 20th March - 2nd May 2021

Organised and Promoted Digital Storytelling Workshop, Walgett 20th July 7 Participants from Walgett, Burren Junction, Collarenebri & Lightning Ridge

New Residents Events: In conjunction with Walgett CWA Branch and Lightning Ridge Rotary we put on two successful events: Walgett Wednesday 3rd March 2021 Participants: Lightning Ridge: 15th March 2021 with 25 Participants

Oversee and Update Walgett Shire Council Website

Research and Engage Open Cities to develop new Walgett Shire Council Website (Launch March 2022)

Provide regular industry updates regarding product and events to Destination NSW Country & Outback

Update Walgett Shire's Trades Register and actively promote tenders and contracts to all local Trades.

Update Walgett Shire's Community Directory

Update all ATDW Get Connected we currently have 35 Listings for local Operators.

Walgett Community Outdoor Markets:

- Easter Market: March 2021
- A Dog's Breakfast: 19th June 2021
- Christmas: 3rd December 2021
- New Branding & Promotional Material Developed for Walgett Outdoor Community Markets: Flags. Street Banners, Pull Up Banners, Sandwich Board, Stickers

Advertising:

- Outback Beds Map Advertising
- Caravanning Australia Summer

- Australian Traveller Magazine Spring 2021 100 Unique Stays Campaign, EDM, Facebook Posts
- Australian Road Rider Lightning Ridge Adventure Tour - Harley Davidson
- Sponsored Content Article; Engagement/reads 499 Average time on page: 2 Min 48 Sec
- MREC Display Advertising; The Advert started on the 1st of November - 30th of November and had 21,817 interactions.
- Moree Champion: Lightning Ridge Easter Festival 2021
- Goondiwindi Argus: Lightning Ridge Easter Festival 2021
- Lightning Ridge Prospector 2021
- The Wanderer & Caravan World: Walgett History & Heritage Feature

Promotion and Collaboration:

- Work with Destination to identify gaps in Walgett Region Content Library and provide options for Drone Photography
- Kamilaroi Highway Marketing Committee: New Kamilaroi Highway Brochure
- Great Artesian Drive: Content Development Phase, New Website, Image library & Written Copy
- Regional NSW: Provide feedback and information to Regional NSW on an environmental study project within Walgett Shire
- Work with Health X to create promotional material to attract Nurses to Remote and Regional Australia in particular Lightning Ridge
- Provide support to Orana RDA to liaise with the Collarenebri Community and to promote Council's Economic Development Project for Collarenebri

Reporting and Communication to Stakeholders:

- Refresh and Renew Fund: offering \$10,000 grants to regional tourism operators to update their product or experience
- Experience Enhancement Fund: provides between \$50,000 and \$150,000 in matched funding to assist operators upgrade existing
- Vacant Shop Fronts Listings
- Museum Small Grants
- Mouse Plague affecting occupancy
- Hotel Energy Uplift Programme
- Meet in Regional NSW: List Your Business
- Dine & Discover
- Get Connected
- Small Business Rebate Scheme
- Local Champions Program - Regional NSW
- COVID Industry Regulations restrictions/daily case updates/Business and individual grants and rebates
- Request for Community Videos used to promote vacancies and support recruitment in the Walgett Shire
- More specialized communication to community groups, event committees, local business and individuals.
- Government Support Package Accommodation Operators
- Promotion of the REWIRE Program for small business

Promotion:

- Promotion of Walgett Shire Council’s Events: Australia Day, Spirit Festival, 2021 Census
- Clean Up Australia Day Recycling Competition, Walgett Shire Council Logo Design Competition
- Promotion of All Local Community Events, Activities, Workshops: VIA Website, Social Media, Weekly Bulletin
- Re-Order and Distribute 10,000 copies of the Walgett Lightning Ridge Region Visitor Guide across the NSW, Qld and parts of Victoria.
- Professional Tourism Photography for Lightning Ridge Bore Baths with Photographer Andrew Pearson (Walgett and Burren Junction still to be completed)
- Develop Bus Trip itineraries for School Children visiting Lightning Ridge for their project on mining
- Provide Feedback on successful local events for inclusion in a regional podcast
- Local & Western NSW Vacant Positions via Linked In, Walgett Shire Council Website & Social Media
- Quarterly Newsletter: March 2021,
- Creation of Proposed Itineraries for travel in the Walgett Region - targeting Art, Culture and Pub Enthusiasts.
- Update Walgett Region Image Library
- Develop & Distribute Council’s Weekly Bulletin
- Outback Arts Free Cultural Tourism Workshop - Lightning Ridge and Walgett 4th & 5th March 2021
- Development of Tourism Shirts “Best of the West”
- Maintain and Expand awareness of all relevant funding opportunities and provide support to groups applying for such funding.
- Promotion of employment opportunities within the region including recruitment and training.
- Promote iconic tourism assets in each community
- Development of Flag Banners for Main Street
- Created Content for 9 New Radio Ads promoting Walgett Region
- Launch of _visitwalgettregion Instagram Page
- Digital Media Overview:
- In the past 365 Days (Year) the website has seen 144,338 Visitors and 720,666 visits (total pages) The Top 10 pages visited were:

1	Home Page	/	<u>739,483</u>
2	Council Tenders	/council/council-tenders/	<u>28,716</u>
3	Quotations and expression of interests	/council/quotations-and-expression-of-interests/	<u>27,926</u>
4	Positions vacant	/council/positions-vacant/	<u>27,648</u>

5	Road condition information	<u>/engineering/emergency-management/road-condition-information/</u>	<u>25,091</u>
6	Contact us	<u>/contact-us/</u>	<u>22,186</u>
7	News	<u>/news/</u>	<u>18,037</u>
8	Burren Junction Bore Baths Camping Ground	<u>/tourism/rv-friendly/burren-junction-bore-baths-camping-ground/</u>	<u>16,023</u>
9	Government Contracts Register	<u>/council/access-to-information/government-contracts/</u>	<u>13,274</u>
10	TOURISM	<u>/tourism/</u>	<u>10,749</u>

Facebook Insights

- Lightning Ridge Visitors Information Centre - LRVIC: Facebook Likes 5.07K
Estimated Audience 18m-21m. With our Audiences watching predominately from Sydney and Melbourne.
- Top Performing Posts: Burren Junction Bore Baths Closed: Reach 7963

ABORIGINAL CULTURE AND LINGUISTICALLY DIVERSE PROMOTIONS

Details of programs undertaken by the Council during 2020/2021 to promote services and access for people with diverse cultural and linguistic backgrounds.

Council is committed to building on the cultural diversity and uniqueness of our LGA and the broad cross section of people who reside within communities. Council understands multi-cultural communities may face issues in relation to accessing services and participating in events across the community. Council views our diverse population as a strength and utilises the knowledge and understanding of our community members.

Community development staff work and promote relationships and collaboration with services, organizations and agencies across our Shire to work to build positive outcomes and strengthen collaborations within our Local government Area. Throughout this year many programs and annual initiatives have been required to be postponed due to the pandemic. Programs that aligned with the timing of between lock down periods were delivered across towns with outstanding participation of local residents. Celebrations of several community focused events enabled the community to come together and recognize the positive impact of social connections and the importance in the role in which Council plays in advocating, creating and promoting the opportunities for this to take place.

A regular program throughout the year engaged many attending *Reconciliation Week 2021* across the LGA. Reconciliation Week theme “*More than a word, Reconciliation takes action*” urges the reconciliation movement towards braver and more impactful action. Council Youth and Community Development Team staged meetings across the Shire in regards to the 2021 Reconciliation Week. During Reconciliation Week in three (3) large communities Lightning Ridge, Collarenebri and Walgett, in collaboration with local services from each community a morning tea were held in Lightning Ridge, Collarenebri and in Walgett at the Memorial Park. Council Youth and Community Development team staged a meeting in regards to celebrating Harmony Week 2021.

The message for Harmony week is Everyone Belongs. To face the reality and break the cycle of discrimination and racism & to celebrate the diverse multi-cultural country in the world. Harmony Day events in each community celebrated with all COVID-19 restrictions and guidelines in place with a free event, cake cutting ceremony, fun games and activities and service provider’s stalls and info stands set up and information sharing made for tremendous days of recognition and celebration.

This year’s NAIDOC theme is ‘HEAL COUNTRY!’ highlights embracing the cultural knowledge and understanding of Country as part of Australia’s national heritage. Council has been successful with a grant for Transport options (Transport for NSW) and has been successful in securing funding from NSW Aboriginal Affairs to deliver another series of quality, meaningful events across communities.

HUMAN RESOURCE ACTIVITIES

A statement of the Human Resource activities undertaken by Council during 2020/2021.

The major human resource related activities undertaken within the Organisation during the 2020-2021 period included:

Human Resources Activities

A statement of the human resources activities undertaken by Council during 2020-2021

The major human resource related activities undertaken within the Organisation during the 2020-2021 period included:

- Industrial and Employee Relations
- Recruitment, selection and induction
- School to Work Program
- Consultative Committee administration
- Equal Employment Opportunity
- Training and development programs
- Salary Administration and Job evaluation
- Workplace Health and Safety
- Workers compensation, Injury management and rehabilitation

The Covid-19 pandemic has impacted training, recruitment and staff Council committee meetings.

Work Health and Safety

The major Work Health and Safety related activities undertaken within the organisation from 1 July 2020 to 30 June 2021 included:

- Attained First Place in LG Excellence Awards
- Installed in every village throughout the Shire an AED for the villagers use
- Conducted:
 - on-site training for workers in Traffic Control, Risk Assessments, SWMS
 - ticket and licence checks
 - contractor compliance checks
 - worker on foot training on site for workers and contractors
 - induction sessions for workers and contractors
 - Depot yard inspections
 - Site induction training for Water and Sewer team
 - operator assessment on Frontend Loader/Backhoe
- Hosted visits from Statewide Mutual Risk Officer
- Hosted visits from Statecover Mutual WHS Team - Workers compensation case managers
- Hosted visits from Plant Assessor inspector- plant safety and risk
- Completed RBT Training with Alcolizer
- Refreshed Traffic Control qualifications as required
- Attended MANEX meetings when required
- Attended several NIRG meetings
- Reviewed/revised Drug and Alcohol Policy
- Reviewed/renewed Council Smoking Policy and Smoking Procedure
- Reviewed Contractors Induction Package, signed off by G.M

- Renewed Council’s EPA licence to sell/possess radioactive apparatus
- Collected and collated evidence for investigations
- Worked closely with W&S team to form a strong work group
- Vac truck training attended with W&S team
- Completed required Statecover audits

Policy reviews, safety inspections, risk inspections, attend meetings etc.

This year was a little different in that from March onwards circumstances changed dramatically due to COVID - 19

Workers Compensation, injury management and rehabilitation

The Work-Health and Safety Officer and Rehabilitation Co-Ordinator, in conjunction with the Human Resources Manager, provides advice, guidance and support to managers, supervisors and employees to help prevent injury or illness related to work activities. Where injury or illness did occur assistance was given to assist in a timely and safe return to pre-injury duties.

Appropriate controls were actioned to return injured workers to the workplace and to prevent further injury.

Where injury resulted in a claim for workers Compensation the claims were proactively managed in line with Council’s obligations under the legislation.

Medical providers contributed to the management of workplace injuries and illness through the provision of expert medical advice and pre-employment health checks.

Support and guidance was provided to managers, supervisors and employees during performance management, disciplinary and industrial matters to ensure procedural fairness and effective outcomes were achieved. Advice and guidance was provided to managers, supervisors in regard to the Local Government (State) Award 2020 and legislation surrounding employment.

Health and Safety Committee

The Health and Safety Committee is representative of the broader workforce and considers issues relating to the Work Health and Safety Act 2011. The committee met on several occasions during 2020/2021 financial year.

The Consultative Committee

The Consultative Committee is representative of the broader workforce and considers issues relating to the Local Government (State) Award 20120. There were three (3) meetings held during the 2020/2021 financial year.

Recruitment, selection and induction

The turnover rate for the period 01 July 2020 to 30 June 2021 was 14.07%, down by 0.89% from the period 1 July 2019 to 30 June 2020. Council continues to implement flexible working conditions, training and development opportunities, corporate uniform, salary packaging and subsidised housing rental to support the recruitment, retention and development of suitable staff. Recruitment activity for the period 01 July 2020 to 30 June 2021 totalled 33 new appointments. Council continues to recruit, develop and train

employees engaged through traineeships and apprenticeship employment options. During the 2020/2021

In managing recruitment, selection and induction processes, Council was conscious of the application of fair and equitable processes and preservation of the principles of merit and Equal Employment Opportunity.

School to Work Program

Walgett Shire Council continued the School to Work Program in partnership with Walgett Community College, Collarenebri and Lightning Ridge High Schools. This program was introduced to assist students in choosing a career path within Local Government. Students are assigned to a 'buddy' to assist them whilst at work and are offered training and development to improve their skills. Ten (10) students participated in the program for the 2020/2021 financial year.

Participants have been placed at the Walgett Library, Community Services and Parks and Gardens.

Training Programs

Council continues to encourage employees to participate in training and development. During the period 2020/2021. Council expended \$172,238.59 including outdoors staff wages costs on training, accommodation, travel and registration expenses. An additional amount of \$15,832.71 was expended on conference attendance and travel to assist staff to improve their skills and remain up to date with legislative requirements.

Training included but was not limited to:

- RMS Traffic control tickets - Traffic Controller, Implement Traffic Control Plans, and Prepare a work Zone Traffic Management Plan
- Skidsteer/Excavator course
- Certificate III water operations (completed)
- Asset Inspections
- First Aid
- GST
- Tax Webinar
- Fringe Benefit Tax (FBT)
- Work near power lines
- Financial Reporting Workshops
- Certificate III Water Operations (Traineeship - completed)
- Code of Conduct (all staff)
- Enter Confined Spaces (refresher and initials)
- Work at heights (refresher and initials)
- Trimble/pathfinder
- Local Government Award History
- Aerodrome Reporting
- Truck licencing
- Chainsaw certificate

Salary Administration

The Human Resources Manager administered the salary system on behalf of the entire organisation to ensure compliance with Local Government (State) Award 2020. A number of position descriptions were revised and processed through the Mercer Evaluation System to ensure appropriate grading.

YOUTH DEVELOPMENT & CHILDREN SERVICES

Details of programs undertaken by the Council during 2020/2021 to develop and promote services and programs that provide for the needs of children.

Our community and youth development teams of Council have delivered to community during a very challenging year. Innovation regarding accessibility during the social distancing times and also youth centre shut-downs has made engagement with youth and young people a challenge. Our key objective however remains to be focused on building the capacity of our residents and maximizing opportunities for the community to improve their quality of life whilst embracing their own culture and social diversity. Council continues to demonstrate its commitment to youth and young people as our future leaders within the LGA.

Due to COVID19 restrictions in place earlier in the year youth development teams were shut down with many of our staff being put on hold until the crisis was over. However WCS Walgett Shire Council youth development team leaders were still in operational during that time with staff taking the opportunity to revitalize, refurbish and update programs for youth and young people. During lock down Youth and Community development staff gathered crisis packages to deliver to youth and young people which included colouring-in pages, colouring-in pencils and resources for youth and young people within the communities. Keeping our young people engaged was essential to youth and young peoples' mental health and wellbeing.

Council, Community, Youth and young people are extremely happy to have all Youth centres back in operational. Youth centres are consistently recording stable numbers of youth and young people attending during holiday programs as well as after school programs. Youth Development staff continue to develop highly engaging activities and opportunities for our youth and young people to participate in.

Annual programs Youth development we're involved in included Children's Week, Youth Education Week, Reconciliation week, NAIDOC week and various 'White Ribbon days' which were rolled out across all communities. The Youth Council is regarded as the "peak body" representing youth and young people in our LGA and unfortunately it was put on hold due to the Covid 19 pandemic however our youth development team have continued to be involved in collaborating and connecting with schools to continue engaging with youth and young people to play a vital role in offering our young people opportunities to have an effective voice that is supported by Council and the youth and community development team. Youth council meetings will commence early in term one 2021 for their (AGM) annual general meeting electing all new representatives.

Youth Development teams within the WSC have produced and been involved in many meetings (Via Zoom) that have engaged the youth and communities at such a time where we all needed to come together for support and guidance. During this time many good things

have been achieved from our shire which our teams can measure success by feedback from youth and community with attendance at programs being offered and the general appearance of our communities.

LIBRARY SERVICES

Details of library services provided by the Council during 2020/2021

The Shire Libraries in both Walgett and Lightning Ridge, supported by deposit stations in Burren Junction and Collarenebri have had a significant increase in memberships. Our libraries play an important role in their respective communities and are fundamentally important informational, educational, cultural and social institutions. In an increasingly digital world libraries roles have changed and become community and cultural centres as well. (Current members 1600)

Big Sky Libraries are eSmart Libraries offering a wide variety of free eLibrary resources available to members 24/7. The Libraries collection and the eResources allows Big Sky cardholders to search and borrow over 50,000 printed items and 6000 eResources through an on line public access catalogue.

Our resources include eBooks, eAudio, eMagazine, movies, data bases and State Library resources which can be accessed anywhere, anytime with an internet connection. Our libraries also offer books, newspapers, magazines, audio books and dvd's that consider our patrons requirements.

As we open up to the public after covid lockdowns we are excited to welcome all of our patrons and groups back in the doors. We are continually adhere to contact tracing, social distancing, capacity limitations and disinfecting. The youth continue to enjoy using the library after school for creative activities, tutoring, computers, games and wifi. We look forward to renovating a new library hub for the Collarenebri community. A welcoming space where they can read, relax and borrow books. The knitting and coffee club is a Tuesday favorite for many local senior ladies. This year they have donated knitted and crocheted blankets to Mission Australia and the Walgett Hospital. Our Thursday Art Group continues to flourish, holding exhibitions, workshops and fund raising for local organisations.

The Library provides a free books on wheels delivery service to housebound members of the local community who are physically unable to visit the library. To date we have 12 members in this program who reside at Kookaburra Court aged care home and Walgett Hospital Peg Cross ward.

The Shire Libraries continue to grow across our Local Area Government as being safe and convenient community spaces. Our libraries are buildings for learning, literature, heritage, arts and cultural activities critical to the function of educated and vibrant communities.

HEALTH AND WELLBEING

Health and wellbeing is paramount to our residents and Council continues to demonstrate a commitment to these areas of need. Our services to community are focused on a range of areas and we support the intervention aspect of promotion in a bid to drive interventional programs, addressing issues before the onset in relation to drug awareness, sexual health and wellbeing, social, physical and emotional wellbeing programs and initiatives. Council works with community for community, in partnership with local services, strengthening relationships with local services and agencies.

Council supports the proactive approach to many areas of health and awareness campaigns and works closely with services to play a key support role. We work with local and regional services, agencies and organisations supporting, partnering and promoting the wellbeing of our residents within our communities Shire. Our teams, Community, Youth, Aboriginal affairs and Library partner with local health, family support, domestic violence, educational, sporting and law and order services across the Shire. During the recent pandemic worked alongside NSW Health and Resilience NSW in ensuring community needs and welfare was first and foremost.

Council staff presence on both Walgett and Lightning Ridge Interagency groups ensure we are well informed of issues and gaps and needs across community. Council works with both Community Drug Action Teams in Walgett and Lightning Ridge. Areas of our services to youth and young people take a underlying message of safe and healthy lifestyles, the promotion of this and initiatives developed to create and deliver awareness to these areas. The re-emergence of our *Community Drug Action Teams* has hit the ground running with many new faces signing on as committee members in a bid to increase awareness of effects of Alcohol and Other Drugs upon individuals and the wider community. Council plays a pivotal role in auspice funding and also several members of the community team have been elected into executive positions Throughout the year libraries continue to engage and offer quality services to those who frequent with a variety of services, groups and workshops all offered to our residents focused on arts and crafts, skill enhancement, literature and even musical workshops available for our community to attend, building social capital and offering spaces for connections and friendships.

Health and Wellbeing aligns with so many areas of community involvement in which Council plays a part, from supporting community gardens, girls dance groups, excursions for our youth to Mental Health and wellbeing initiatives through community focused services and agencies. Social connections is vital in community wellbeing and Council proudly is a key player in many groups and events which place social connection as first and foremost. This last year we have delivered in partnership numerous “stand alone” events targeting Domestic Violence, Child Protection, Mental Health, youth employment ethics and readiness, Sexual, Emotional and Social Health and Wellbeing, Cultural harmony programs and social inclusion initiatives.

Council also implemented special events for International Womens Day, Youth Week Program, Children’s Week, Grandparents Day, Seniors Weeks, Carers Week, Suicide Prevention and continues to sustain our support of the health and wellbeing of our residents.

COMMUNITY CAPACITY BUILDING

Our community, library and youth development teams of Council have delivered many opportunities, events, initiatives and programs to community during a very challenging year. Innovation regarding accessibility during the social distancing times and also youth centers shut down has made engagement with youth and young people a challenge. Our key objective however remains to be focused on building the capacity of our residents and maximizing opportunities for the community to improve their quality of life whilst embracing their own culture and social diversity. Council continues to demonstrate its commitment to youth and young people as our future leaders within the LGA. The community development team has endeavored to continue to work across communities during the recent pandemic and is looking forward to reigniting a full-on series of events, programs and initiatives leading into the summer break and into 2022.

Council is soon to work with local services and agencies in re-establishing the Interagency groups across the three larger communities of Walgett, Lightning Ridge and Collarenebri in the coming months and will continue to seek to support partnerships and collaboration with services, agencies and organizations working to improve the lives of residents across the Shire.

Council and its teams will play a key part in delivering a series of *Beat the Heat Initiatives* across the larger towns last summer recording outstanding participation numbers and the program also receiving accolades with an Award on behalf of the Australian Drug Foundation. Due to COVID19 restrictions in place earlier in the year youth development teams were shut down with many of our staff being put on hold until the crisis was over. However WCS youth development team leaders were still in operation during that time with staff taking the opportunity to revitalize, refurbish and update programs for youth and young people.

During lock down Youth and Community development staff gathered crisis packages to deliver to youth and young people which included coloring in pages coloring in pencils and resources for youth and young people within the communities. Keeping our young people engaged was essential to youth and young people's mental health and wellbeing. The years ahead for our teams look bright with relocations of services to new premises in Walgett and Lightning Ridge and upgrades of facilities a regular outcome through successful funding submissions.

Highlights of the year include our Youth Council and leadership initiatives recording outstanding participation across communities. Capacity as a team to deliver has again been evidenced with the continuation of the State's highest awards in Local Government being won for 14 consecutive years (2007-2021) in the Youth Week category for NSW Local Government. Council's team also were awarded the Community Engagement runners up Award for program delivery "*Inclusivity through Innovation*" at the NSW LG Excellence Awards

Staff are ever engaging in upskilling and working on a continuous improvement model, all the time working towards excellence in service delivery for the residents of the Walgett shire.

ACCESS AND EQUITY

A report on the Council's performance in relation to access and equity to meet residents needs outlined in Council's Delivery Program undertaken in 2020/2021.

Council aligns many programs and initiatives with its current Disability Inclusion Action Plan. Our community team's work alongside many services that support and work towards supporting marginalized groups across our Shire. During the current year and the challenges we all faced Council supported a range of initiatives to support access and inclusion for those people with a disability and their careers.

Vital in positive outcomes is communication between Council and its staff and service and residents within our Local Government Area.

Through involvement in local Interagency groups and working groups Council is well placed to assist where able and promote and advocate for positive outcomes for all.

"Council will remain committed and recognizes the importance to provide all residents with equal access and equity opportunities and activities that meet residents' needs and expectations. Council's community services team are now recognized as a listening council and connected to its residents.

Council meets these needs by;

- Working with Council driven focus groups relating to issues, events and betterment of the communities welfare and direction
- Continuous commitment to work and achieve outcomes of our Disability Inclusion Action Plan
- Working alongside local Health and State bodies in supplying and distributing COVID hamper and wellbeing packs throughout the recent Pandemic.
- Partnering with services in establishing COVID testing stations across communities
- Consulting and communicating decisions effectively through Council's website, media releases and information flow , informing Interagency groups across communities and local Aboriginal Working Parties
- Providing opportunities for the public to address agenda items at Council meetings
- Strengthening and maintaining the community's involvement in the delivery of services through a transparent process of networking and partnerships
- A consultation framework that promotes and values engagement with all community sectors, making provision for a voice of our residents.
- Providing opportunities for residents to have input into programs and initiatives facilitated by the youth and community development team
- Installation of areas for recreation and accessibility for all people across the Shire
- Ongoing audit and assessment of Council facilities and access concerns

CATEGORY 1 BUSINESS ACTIVITIES & STATEMENT

A list of the Category 1 Business activities of the Council.

Council's significant business activities are as follows:

- Category 1 (annual sales turnover \$2 million and above)

Walgett Shire Council does not have any Category 1 Business Activities.

A statement of expenses, revenues and assets in relation to each Category 1 business activity.

Council does not have any Category 1 business activities.

CATEGORY 2 BUSINESS ACTIVITIES

Local Government (General)
Regulation 2005
Clause 217 (1) (d) (iii)

A list of the Category 2 business activities of the Council.

The following business activities have been identified as Category 2 Businesses (annual sales turnover less than \$2 million):

- Council has two (2) business activities declared as Category 2 business activities with total annual operating revenue less than \$2 million. These businesses units are Walgett Shire Water Services and Walgett Shire Sewerage Services as contained Special Purpose Financial Report attached to the Annual report.

IMPLEMENTATION OF COMPETITIVE NEUTRALITY

A summary of the progress of the Council in implementing the principals of Competitive Neutrality.

The disclosure requirements are reflected in Council's pricing and financial reporting systems and include taxation equivalents, Council subsidies, rate of return on investments in business units and dividends paid.

Competitive Neutrality Pricing Requirements

A statement as to whether the Competitive Neutrality requirements have or have not been applied to each Category 1 business activity of the Council.

Council does not have any Category 1 Business Activities.

Complaint Handling Mechanism for Competitive Neutrality

A statement regarding the establishment of a complaints handling mechanism for Competitive Neutrality complaints, and as to the manner in which the Council publicises and makes the mechanism known to the public.

In July 2016 Council implemented a new Customer Action Request system called EnviroCAR. This online service request system allows members of the public and also Council staff to lodge requests/complaints for a variety of service needs such as road maintenance, animals, parks and gardens, building enquiries, rates etc.

With EnviroCAR implemented a new streamline process is now in place with comprehensive workflow and reporting capabilities, customer notifications via SMS, e-mail or letter and integration into Councils existing corporate systems.

Members of the public can access this system by navigating to Councils website at www.walgett.nsw.gov.au and selecting Customer Request from the quick link button on the right hand side of the website or alternatively you can call Council on (02) 6828 6100 and submit one over the telephone.

Council has adopted a Complaints Management Policy which would also respond to complaints in relation to Competitive Neutrality.

Summary of Competitive Neutrality Complaints

A summary of Competitive Neutrality that have been made against the Council during the year (including details of the number of complaints received and the subject matter or nature of the complaints) and a statement as to the outcome of those complaints (including details as to the number of complaints disposed of during the year and the number still outstanding at the end of the year).

No complaints in relation to Competitive Neutrality have been made against the Council in 2020/2021.

PRIVACY AND PERSONAL INFORMATION PROTECTION ACT

The annual report of each public sector agency must include;

- a. statement of the action taken by the agency in complying with the requirements of the Act;*
- Council has adopted an Internal Reporting Policy under the Public Interest Disclosure Act 1994. The Policy details the actions and processes for making a disclosure under this legislation
- b. Statistical details of any review conducted by or on behalf of the agency under Part 5;*
- No reviews were undertaken by Council under Part 5 of the Act.



Attachment A

2020/2021 ANNUAL REPORT

Annual Financial Statements

For year ended 30 June 2021

Walgett Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2021

*That the community utilise the opportunities that arise from
our environment, to improve their quality of life, while
embracing its ethnic and social diversity to the benefit of all.*



Walgett Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021

*That the community utilise the opportunities that arise from
our environment, to improve their quality of life, while
embracing its ethnic and social diversity to the benefit of all.*



Walgett Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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Walgett Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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 2021.

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.

Walgett Shire Council

General Purpose Financial Statements

for the year ended 30 June 2021

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

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

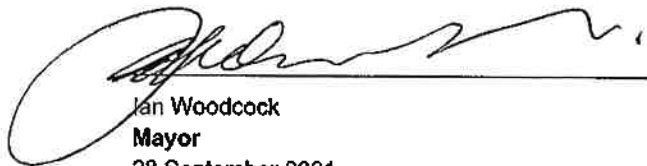
- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

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

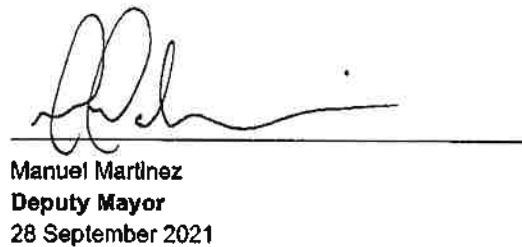
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

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 28 September 2021.



Ian Woodcock
Mayor
28 September 2021



Manuel Martinez
Deputy Mayor
28 September 2021



Michael Urquhart
General Manager
28 September 2021



Tony Hughes
Responsible Accounting Officer
28 September 2021

Walgett Shire Council

Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Restated Actual 2020 \$ '000
	Income from continuing operations			
9,513	Rates and annual charges	B2-1	9,418	9,277
5,126	User charges and fees	B2-2	6,903	3,405
1,937	Other revenue	B2-3	1,350	1,156
12,128	Grants and contributions provided for operating purposes	B2-4	17,470	17,769
19,745	Grants and contributions provided for capital purposes	B2-4	5,895	8,338
637	Interest and investment income	B2-5	475	796
–	Other income	B2-6	256	263
–	Net share of interests in joint ventures and associates using the equity method	D2a	41	–
49,086	Total income from continuing operations		41,808	41,004
	Expenses from continuing operations			
8,279	Employee benefits and on-costs	B3-1	8,906	8,068
9,898	Materials and services	B3-2	18,588	15,647
122	Borrowing costs	B3-3	288	150
7,660	Depreciation, amortisation and impairment for non-financial assets	B3-4	6,334	7,163
4,906	Other expenses	B3-5	2,195	1,692
–	Net losses from the disposal of assets	B4-1	51	597
–	Net share of interests in joint ventures and associates using the equity method	D2a	–	3,070
30,865	Total expenses from continuing operations		36,362	36,387
18,221	Operating result from continuing operations		5,446	4,617
18,221	Net operating result for the year attributable to Council		5,446	4,617
(1,524)	Net operating result for the year before grants and contributions provided for capital purposes		(449)	(3,721)

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

Walgett Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2021

	Notes	2021 \$ '000	Restated 2020 \$ '000
Net operating result for the year – from Income Statement		5,446	4,617
Other comprehensive income:			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<u>437</u>	<u>23,821</u>
Total items which will not be reclassified subsequently to the operating result		437	23,821
Total other comprehensive income for the year		437	23,821
Total comprehensive income for the year attributable to Council		5,883	28,438

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

Walgett Shire Council

Statement of Financial Position

as at 30 June 2021

	Notes	2021 \$ '000	Restated 2020 \$ '000	Restated 1 July 2019 ¹ \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	11,040	12,623	8,941
Investments	C1-2	16,500	9,500	11,000
Receivables	C1-4	10,175	8,829	6,014
Inventories	C1-5	1,020	995	957
Other	C1-7	26	169	125
Total current assets		38,761	32,116	27,037
Non-current assets				
Investments	C1-2	6,000	11,500	14,000
Receivables	C1-4	80	121	153
Infrastructure, property, plant and equipment	C1-6	315,936	310,104	281,791
Right of use assets	C2-1	109	66	–
Investments accounted for using the equity method	D2-1	704	663	3,733
Total non-current assets		322,829	322,454	299,677
Total assets		361,590	354,570	326,714
LIABILITIES				
Current liabilities				
Payables	C3-1	2,087	3,991	4,281
Contract liabilities	C3-2	4,151	1,127	–
Lease liabilities	C2-1	78	62	–
Borrowings	C3-3	527	742	707
Employee benefit provisions	C3-4	2,221	2,149	2,018
Total current liabilities		9,064	8,071	7,006
Non-current liabilities				
Lease liabilities	C2-1	33	5	–
Borrowings	C3-3	1,336	1,864	2,606
Employee benefit provisions	C3-4	145	111	152
Provisions	C3-5	5,252	4,642	4,340
Total non-current liabilities		6,766	6,622	7,098
Total liabilities		15,830	14,693	14,104
Net assets		345,760	339,877	312,610
EQUITY				
Accumulated surplus		128,549	123,103	119,657
IPPE revaluation reserve	C4-1	217,211	216,774	192,953
Council equity interest		345,760	339,877	312,610
Total equity		345,760	339,877	312,610

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

Walgett Shire Council

Statement of Changes in Equity

for the year ended 30 June 2021

	Notes	as at 30/06/21			as at 30/06/20		
		Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000	Accumulated surplus \$ '000	IPPE revaluation reserve \$ '000	Total equity \$ '000
Opening balance at 1 July		123,103	216,774	339,877	121,279	193,837	315,116
Correction of prior period errors	G3-1	-	-	-	(1,622)	(884)	(2,506)
Changes due to AASB 1058 and AASB 15 adoption		-	-	-	(1,171)	-	(1,171)
Restated opening balance		123,103	216,774	339,877	118,486	192,953	311,439
Net operating result for the year		5,446	-	5,446	4,617	-	4,617
Restated net operating result for the period		5,446	-	5,446	4,617	-	4,617
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	-	437	437	-	23,821	23,821
Other comprehensive income		-	437	437	-	23,821	23,821
Total comprehensive income		5,446	437	5,883	4,617	23,821	28,438
Closing balance at 30 June		128,549	217,211	345,760	123,103	216,774	339,877

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

Walgett Shire Council

Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021 \$ '000		Notes	Actual 2021 \$ '000	Actual 2020 \$ '000
Cash flows from operating activities				
<i>Receipts:</i>				
9,485	Rates and annual charges		9,391	9,029
4,730	User charges and fees		7,125	2,123
609	Investment and interest revenue received		551	830
31,274	Grants and contributions		25,070	25,175
–	Bonds, deposits and retention amounts received		6	103
1,905	Other		4,314	3,847
<i>Payments:</i>				
(13,420)	Employee benefits and on-costs		(8,821)	(8,116)
(4,673)	Materials and services		(22,560)	(16,130)
(118)	Borrowing costs		(111)	(147)
–	Bonds, deposits and retention amounts refunded		–	(15)
(4,904)	Other		(1,451)	(4,044)
24,888	Net cash flows from operating activities	G1-1	13,514	12,655
Cash flows from investing activities				
<i>Receipts:</i>				
–	Redemption of term deposits		34,500	27,000
1,596	Sale of infrastructure, property, plant and equipment		91	–
–	Deferred debtors receipts		30	30
<i>Payments:</i>				
(1,000)	Acquisition of term deposits		(36,000)	(23,000)
(28,041)	Purchase of infrastructure, property, plant and equipment		(12,955)	(12,219)
(27,445)	Net cash flows from investing activities		(14,334)	(8,189)
Cash flows from financing activities				
<i>Receipts:</i>				
1,348	Proceeds from borrowings		–	–
<i>Payments:</i>				
(772)	Repayment of borrowings		(743)	(707)
–	Principal component of lease payments		(20)	(77)
576	Net cash flows from financing activities		(763)	(784)
(1,981)	Net change in cash and cash equivalents		(1,583)	3,682
5,300	Cash and cash equivalents at beginning of year		12,623	8,941
3,319	Cash and cash equivalents at end of year	C1-1	11,040	12,623
27,000	plus: Investments on hand at end of year	C1-2	22,500	21,000
30,319	Total cash, cash equivalents and investments		33,540	33,623

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

Walgett Shire Council

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Walgett Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 28 September 2021. 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 financial statements are set out below.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

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

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

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

Significant judgements in applying the Council's accounting policies

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

Monies and other assets received by Council

The Consolidated Fund

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

A1-1 Basis of preparation (continued)

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

General purpose operations

Water Supply Fund

- Walgett Water Supply Service
- Lightning Ridge Water Supply Service
- Collarenebri Water Supply Service
- Villages Water Supply Service

Sewerage Fund

- Walgett Sewerage Service
- Lightning Ridge Sewerage Service
- Collarenebri Sewerage Service

Domestic Waste Management Fund

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 Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

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

The following Trust monies and properties are held by Council and are included in these financial statements:

- Lightning Ridge Bore Baths Committee
- Namoi Village Bingo - V Boney
- Lightning Ridge Cemetery (Bequest)
- Mooribul Day
- Walgett Meals on Wheels
- Burren Junction Hall Committee

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

Council's Lightning Ridge Visitor Information Centre utilises a number of volunteers to assist visitors to the area. Council remits a stipend to these volunteers in recognition of their service to Walgett Shire's tourism industry. Any shortfall between the payment of this stipend and staff wages is considered immaterial to Council's financial statements.

A1-1 Basis of preparation (continued)

New accounting standards and interpretations issued not yet effective

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2021 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

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 the following accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from 1 July 2020:

- AASB 1059 Service Concession Arrangements: Grantor and associated amendments
- AASB 2018- 6 Amendments to Australian Accounting Standards – Definition of a business
- AASB 2018 – 7 Amendments to Australian Accounting Standards – Definition of material
- AASB 2019 – 3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform
- AASB 2019 -5 Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia
- AASB 2019 – 7 Amendments to Australian Accounting Standards – Disclosure of GFS Measures of Key Fiscal Aggregates and GAAP / GFS Reconciliations
- AASB 2020 – 4 Amendments to Australian Accounting Standards – Covid-19 Related Rent Concessions

There has been no material impact from the adoption of these standards on Walgett Shire Council's financial statements.

B Financial Performance

B1 Functions or activities

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

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
Functions or activities										
Governance	12,995	12,852	1,893	1,369	11,102	11,483	6,883	6,681	6,850	7,885
Administration	331	1,774	4,537	5,024	(4,206)	(3,250)	45	1,484	37,752	49,322
Public Order & Safety	180	87	655	505	(475)	(418)	155	78	–	–
Health	3	653	196	106	(193)	547	–	653	–	–
Environment	1,631	2,283	2,415	2,403	(784)	(120)	191	847	24,186	22,891
Community Services & Education	458	210	953	578	(495)	(368)	596	210	28	30
Housing & Community Amenities	354	283	2,245	348	(1,891)	(65)	154	55	132	132
Water Supplies	5,982	8,136	6,069	7,302	(87)	834	3,772	5,658	32,613	32,563
Sewerage Services	913	982	1,380	1,048	(467)	(66)	–	–	26,217	26,589
Recreation & Culture	2,060	478	2,782	3,983	(722)	(3,505)	1,420	406	18,484	21,603
Mining, manufacturing & construction	194	1,777	500	1,046	(306)	731	60	–	66	455
Transport & Communication	10,179	11,007	12,061	9,276	(1,882)	1,731	9,830	9,883	214,468	192,344
Economic Affairs	6,487	482	676	329	5,811	153	259	152	90	93
Far North West Joint Organisation	41	–	–	3,070	41	(3,070)	–	–	704	663
Total functions and activities	41,808	41,004	36,362	36,387	5,446	4,617	23,365	26,107	361,590	354,570

B1-2 Components of functions or activities

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

Governance

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

Administration

Includes corporate support and other support services, engineering works, and any Council policy compliance.

Public Order & Safety

Includes Council's fire and emergency services levy, fire protection, emergency services, enforcement of regulations and animal control.

Health

Includes food control, health centres etc.

Environment

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

Community Services & Education

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; childrens' services, including other family and children services.

Housing & Community Amenities

Housing is owned by Council and rented to doctors and council staff who move to the Walgett Shire area. Council also provides and maintains Community Amenities at various locations within the shire to facilitate recreational and tourism functions within the shire.

Water Supplies

Council operates reticulated water supplies in Walgett, Lightning Ridge and Collarenebri. Supplies exist in the localities of Carinda, Rowena, Grawin and Cumborah.

Sewerage Services

Sewerage services are operated by Council in Walgett, Lightning Ridge and Collarenebri.

Recreation & Culture

Includes public libraries, museums, community centres and halls, including public halls and performing arts venues, sporting grounds and venues, swimming pools, parks and gardens and other sporting, recreational and cultural services.

Mining, manufacturing & construction

Includes building control, quarries and pits, and mineral resources.

Transport & Communication

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

Economic Affairs

Includes camping areas; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; and other business undertakings.

Far North West Joint Organisation (FNWJO)

Council is a member of the Far North West Joint Organisation with Brewarrina and Cobar Shire Councils. The FNWJO's mandate is to promote regional growth and resource sharing within the local government areas it covers.

B2 Sources of income

B2-1 Rates and annual charges

	2021 \$ '000	2020 \$ '000
Ordinary rates		
Residential	1,401	1,361
Farmland	3,950	3,861
Business	356	340
Less: pensioner rebates (mandatory)	(94)	(91)
Rates levied to ratepayers	5,613	5,471
Pensioner rate subsidies received	47	51
Total ordinary rates	5,660	5,522
Annual charges		
<small>(pursuant to s.496, s.496A, s.496B, s.501 & s.611)</small>		
Domestic waste management services	1,387	1,361
Water supply services	1,498	1,497
Sewerage services	914	933
Less: pensioner rebates (mandatory)	(82)	(82)
Annual charges levied	3,717	3,709
Pensioner subsidies received:		
– Water	10	12
– Sewerage	9	10
– Domestic waste management	22	24
Total annual charges	3,758	3,755
Total rates and annual charges	9,418	9,277

Council has used 01/07/2019 valuations provided by the NSW Valuer General in calculating its rates.

Accounting policy

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

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

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

B2-2 User charges and fees

	Timing	2021 \$ '000	2020 \$ '000
Specific user charges			
(per s.502 - specific 'actual use' charges)			
Water supply services	2	484	491
Sewerage services	2	1	–
Total specific user charges		485	491
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Inspection services	2	26	9
Planning and building regulation	2	74	27
Private works – section 67	2	35	12
Regulatory/ statutory fees	2	34	27
Section 603 certificates	2	13	6
Total fees and charges – statutory/regulatory		182	81
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome	2	5	5
Caravan park	2	22	18
Cemeteries	2	71	52
Transport for NSW works (state roads not controlled by Council)	2	5,825	2,544
Saleyards	2	2	1
Sundry sales	2	50	49
Swimming centres	2	4	2
Tourism	2	200	117
Waste disposal tipping fees	2	44	45
Water connection fees	2	13	–
Total fees and charges – other		6,236	2,833
Total user charges and fees		6,903	3,405
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)		6,903	3,405
Total user charges and fees		6,903	3,405

Accounting policy

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

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

Council does not charge upfront fees such as membership fees for a leisure centre and so does not recognise the fee on a straightline 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 the term of the licence.

B2-3 Other revenue

	Timing	2021 \$ '000	2020 \$ '000
Fines	2	3	3
Legal fees recovery – rates and charges (extra charges)	2	–	27
Legal fees recovery – other	2	–	2
Commissions and agency fees	2	159	151
Diesel rebate	2	137	73
Insurance claims recoveries	2	119	228
Sales of gravel stores	2	443	98
Sales – general	2	111	67
Maintain water and sewer aboriginal communities	2	289	442
Other	2	89	65
Total other revenue		1,350	1,156

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	1,350	1,156
Total other revenue	1,350	1,156

Accounting policy for other revenue

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

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

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

B2-4 Grants and contributions

		Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	2	2,327	2,284	–	–
Financial assistance – local roads component	2	997	959	–	–
Payment in advance - future year allocation					
Financial assistance – general component	2	2,511	2,386	–	–
Financial assistance – local roads component	2	1,048	1,052	–	–
Amount recognised as income during current year		6,883	6,681	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Australian Opal Centre	1	–	1,425	–	–
Pensioners' rates subsidies:					
Economic development	2	220	150	39	–
Bushfire and emergency services	2	155	74	–	–
Child care	2	33	33	–	–
Community care	2	129	113	–	–
Environmental programs	2	124	165	4	12
Floodplain management	2	63	–	–	–
Levee rehabilitation	2	–	–	–	671
Library	2	60	60	–	–
Heritage and cultural	2	10	12	–	–
Library – special projects	2	20	20	–	–
LIRS subsidy	2	45	59	–	–
Recreation and culture	2	–	13	1,809	294
Regional and local infrastructure	1	–	–	–	653
Storm/flood damage	2	1,243	382	–	–
Street lighting	2	32	32	–	–
Traffic route subsidy	2	62	62	–	–
Transport (roads to recovery)	2	1,853	1,853	–	–
Transport (other roads and bridges funding)	1	–	–	3,767	5,041
Water supplies	1	3,655	4,130	117	1,527
Youth services	2	323	64	–	–
Other specific grants	2	76	4	115	110
Previously contributions:					
Business development	2	1	2	–	–
Recreation and culture	2	–	3	18	20
Roads and bridges	2	51	–	26	10
Transport for NSW contributions (regional roads, block grant)	2	2,432	2,432	–	–
Total special purpose grants and non-developer contributions – cash		10,587	11,088	5,895	8,338
Total special purpose grants and non-developer contributions (tied)		10,587	11,088	5,895	8,338
Total grants and non-developer contributions		17,470	17,769	5,895	8,338

B2-4 Grants and contributions (continued)

	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
Timing				
Comprising:				
– Commonwealth funding	2,398	2,004	867	1,253
– State funding	15,019	15,765	4,984	7,085
– Other funding	53	–	44	–
	17,470	17,769	5,895	8,338
Total grants and contributions	17,470	17,769	5,895	8,338

Timing of revenue recognition for grants and contributions

Grants and contributions recognised over time (1)	–	5,720	1,956	7,904
Grants and contributions recognised at a point in time (2)	17,470	12,049	3,939	434
Total grants and contributions	17,470	17,769	5,895	8,338

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:

	Operating 2021 \$ '000	Operating 2020 \$ '000	Capital 2021 \$ '000	Capital 2020 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	1,381	393	1,127	1,273
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	75	–	3,869	–
Add: Funds received and not recognised as revenue in the current year	241	988	–	677
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(748)	–	–	(102)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	–	(845)	(721)
Unspent funds at 30 June	949	1,381	4,151	1,127

Unexpended capital grants held relate to major projects in progress at the end of the financial year.

Contributions

Unspent funds at 1 July	2	2	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	2	–	–
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	(2)	(2)	–	–
Unspent contributions at 30 June	–	2	–	–

B2-4 Grants and contributions (continued)

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

The performance obligations vary according to the agreement. 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.

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

	2021 \$ '000	2020 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	42	70
– Cash and investments	433	726
Total interest and investment income (losses)	475	796
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	17	29
General Council cash and investments	429	620
Restricted investments/funds – external:		
Water fund operations	15	55
Sewerage fund operations	7	56
Domestic waste management operations	7	36
Total interest and investment income	475	796

Accounting policy

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 when the shareholder's right to receive payment is established unless the dividend clearly represents a recovery of part of the cost of the investment.

B2-6 Other income

	2021 \$ '000	2020 \$ '000
Rental income		
Other lease income		
Room/Facility Hire	88	78
Leaseback fees - council vehicles	31	35
Other	137	150
Total Other lease income	256	263
Total rental income	256	263
	C2-2	
Total other income	256	263

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2021 \$ '000	2020 \$ '000
Salaries and wages	6,875	6,249
Employee leave entitlements (ELE)	1,428	1,361
Superannuation	703	679
Workers' compensation insurance	210	172
Fringe benefit tax (FBT)	93	103
Training costs (other than salaries and wages)	18	–
Other	2	–
Total employee costs	9,329	8,564
Less: capitalised costs	(423)	(496)
Total employee costs expensed	8,906	8,068
Number of 'full-time equivalent' employees (FTE) at year end	114	105
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)	125	119

Accounting policy

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

	Notes	2021 \$ '000	2020 \$ '000
Raw materials and consumables		7,502	4,608
Contractor and consultancy costs		19,182	19,474
Audit Fees	F2-1	87	98
Previously other expenses:			
Councillor and Mayoral fees and associated expenses	F1-2	156	196
Advertising		92	87
Bank charges		22	20
Electricity and heating		362	391
Insurance		784	663
Office expenses (including computer expenses)		57	56
Printing and stationery		66	66
Street lighting		178	171
Subscriptions and publications		78	42
Telephone and communications		162	132
Tourism expenses (excluding employee costs)		201	105
Valuation fees		40	57
Travel expenses		24	27
Swimming pools		322	208
Training costs (other than salaries and wages)		84	77
Legal expenses:			
– Legal expenses: debt recovery		1	27
– Legal expenses: other		64	98
Expenses from short-term leases		78	25
Total materials and services		29,542	26,628
Less: capitalised costs		(10,954)	(10,981)
Total materials and services		18,588	15,647

Accounting policy

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

B3-3 Borrowing costs

	Notes	2021 \$ '000	2020 \$ '000
(i) Interest bearing liability costs			
Interest on leases		–	1
Interest on loans		107	142
Total interest bearing liability costs		107	143
Total interest bearing liability costs expensed		107	143
(ii) Other borrowing costs			
– Remediation liabilities	C3-5	181	7
Total other borrowing costs		181	7
Total borrowing costs expensed		288	150

Accounting policy

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

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

	Notes	2021 \$ '000	2020 \$ '000
Depreciation and amortisation	C1-6		
Plant and equipment		597	654
Office equipment		30	90
Infrastructure:			
– Roads		2,666	3,490
– Other structures		764	798
– Water supply network		743	736
– Sewerage network		442	190
– Buildings – specialised		270	269
– Stormwater drainage		115	195
– Buildings – non-specialised		108	108
Right of use assets		21	78
Other assets		487	408
Reinstatement, rehabilitation and restoration assets:			
– Tip assets		85	141
– Quarry assets		6	6
Total gross depreciation and amortisation costs		6,334	7,163
Total depreciation and amortisation costs		6,334	7,163
Total depreciation, amortisation and impairment for non-financial assets		6,334	7,163

Accounting policy

Depreciation and amortisation

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

Impairment of non-financial assets

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

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

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

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

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

B3-5 Other expenses

	Notes	2021 \$ '000	2020 \$ '000
Impairment of receivables			
Rates and annual charges		92	–
User charges and fees		68	–
Other		18	(73)
Total impairment of receivables	C1-4	178	(73)
Other			
Contributions/levies to other levels of government			
– CMCC noxious weeds		111	108
– Emergency services levy (includes FRNSW, SES, and RFS levies)		430	310
– Regional library		150	146
– Other contributions/levies		12	12
– Community and tourism programs (Section 356)		317	420
– Donations, contributions and assistance (Section 356)		481	80
– Opal & Fossil (Section 356)		475	625
– Far North West Joint Organisation (Section 356)		41	12
– Water NSW		–	52
Total other		2,017	1,765
Total other expenses		2,195	1,692

Accounting policy

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

Impairment expenses are recognised when identified.

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

	Notes	2021 \$ '000	2020 \$ '000
Gain (or loss) on disposal of plant and equipment	C1-6		
Proceeds from disposal – plant and equipment		91	–
Less: carrying amount of plant and equipment assets sold/written off		(79)	–
Gain (or loss) on disposal		12	–
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		34,500	27,000
Less: carrying amount of term deposits sold/redeemed/matured		(34,500)	(27,000)
Gain (or loss) on disposal		–	–
Other Structures assets			
Less: carrying amount of Other structures assets sold/written off	C1-6	(63)	(421)
Gain (or loss) on disposal		(63)	(421)
Roads, bridges and footpath assets			
Less: carrying amount of Roads, bridges and footpaths assets written off		–	(176)
Gain (or loss) on disposal		–	(176)
Net gain (or loss) on disposal of assets		(51)	(597)

Accounting policy

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

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 28 July 2020 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	2021 Budget	2021 Actual	2021 ----- Variance -----	
REVENUES				
Rates and annual charges	9,513	9,418	(95)	(1)% U
User charges and fees	5,126	6,903	1,777	35% F
Income from Council's roads contract (RMCC) with Transport for NSW exceeded budgeting expectations.				
Other revenues	1,937	1,350	(587)	(30)% U
Changes to the accounting code moved some income to Other income. The change was not predicted in the budgeting process. This combined with the current economic climate reduced actual income compared to budgeted income.				
Operating grants and contributions	12,128	17,470	5,342	44% F
Completion of major grant funded infrastructure project Walgett Weir not allowed for in original budget as it was an on-going project combined with new grant funding received exceeded budgeting expectations.				
Capital grants and contributions	19,745	5,895	(13,850)	(70)% U
Budgeted capital grants applied for but not approved reduced predicted income.				
Interest and investment revenue	637	475	(162)	(25)% U
Term deposit interest rates dropped well below budgeted interest rates in the current financial year.				
Other income	-	256	256	∞ F
Changes to the accounting code moved some income from Other revenues. The change was not predicted in the budgeting process.				
Joint ventures and associates – net profits	-	41	41	∞ F
Joint Organisation effect on Council's Income Statement not factored into the 2021 budget.				

B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
EXPENSES				
Employee benefits and on-costs	8,279	8,906	(627)	(8)% U
Materials and services	9,898	18,588	(8,690)	(88)% U
An increased focus on infrastructure repair and maintenance and grant driven capital works projects exceeded budgeting expectations.				
Borrowing costs	122	288	(166)	(136)% U
Borrowing costs relating to remediation liabilities were greater than budget due to a reassessment of the liability assumptions.				
Depreciation, amortisation and impairment of non-financial assets	7,660	6,334	1,326	17% F
Roads, Bridges and Footpaths revaluation in 2020 and review of useful lives carried out after completion of budgeting process was not factored into the budget.				
Other expenses	4,906	2,195	2,711	55% F
Changes in the Accounting Codes not predicted in the budgeting process				
Net losses from disposal of assets	-	51	(51)	∞ U
Demolition of assets not predicted at time of budgeting.				
STATEMENT OF CASH FLOWS				
Cash flows from operating activities	24,888	13,514	(11,374)	(46)% U
Grants applied for at time of budgeting were not approved.				
Cash flows from investing activities	(27,445)	(14,334)	13,111	(48)% F
IPP&E projects budgeted for dependent on grant funding were cancelled or delayed when the funding was not approved.				
Cash flows from financing activities	576	(763)	(1,339)	(232)% U
Loans expected to be sourced and budgeted for in 2021 financial year not borrowed reducing expected income from this source.				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2021 \$ '000	2020 \$ '000
Cash and cash equivalents		
Cash on hand and at bank	4,511	1,111
Cash-equivalent assets		
– Deposits at call	6,529	8,512
– Short-term deposits	–	3,000
Total cash and cash equivalents	11,040	12,623

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	11,040	12,623
Balance as per the Statement of Cash Flows	11,040	12,623

Accounting policy

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

C1-2 Financial investments

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Debt securities at amortised cost				
Long term deposits	16,500	6,000	9,500	11,500
Total	16,500	6,000	9,500	11,500
Total financial investments	16,500	6,000	9,500	11,500
Total cash assets, cash equivalents and investments	27,540	6,000	22,123	11,500

Accounting policy

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

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

Financial assets

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

Classification

On initial recognition, Council classifies its financial assets 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.

C1-2 Financial investments (continued)

Amortised cost

Assets measured at amortised cost are financial assets where:

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

Council's financial assets measured at amortised cost comprise trade and other receivables, 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.

Classification

Council classifies its financial assets in the following categories: loans and receivables and financial assets at amortised cost. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as financial assets held at amortised cost, re-evaluates this designation at each reporting date.

(a) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Assets in this category are held at fair value with changes in value taken through profit or loss at each reporting period.

(b) Financial assets at amortised cost

Assets measured at amortised cost are financial assets where:

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

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

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

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

Recognition and de-recognition

Council does not hold any financial assets as available for sale. All financial assets are recognised at cost on the date of investment and Council has the positive intention and ability to hold all financial assets/investments until maturity. Council recognises any such assets at face value at the maturity date.

C1-3 Restricted cash, cash equivalents and investments

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Total cash, cash equivalents and investments	27,540	6,000	22,123	11,500
attributable to:				
External restrictions	11,468	6,000	4,756	11,500
Internal restrictions	14,325	–	14,299	–
Unrestricted	1,747	–	3,068	–
	27,540	6,000	22,123	11,500

	2021 \$ '000	2020 \$ '000
--	-----------------	-----------------

Details of restrictions

External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	4,151	1,127
Specific purpose unexpended loans – general	1,301	1,308
External restrictions – included in liabilities	5,452	2,435

External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Specific purpose unexpended grants (recognised as revenue) – general fund	899	1,339
Specific purpose unexpended grants (recognised as revenue) – water fund	12	42
Specific purpose unexpended grants (recognised as revenue) – domestic waste management	38	–
Water fund	1,941	2,966
Sewer fund	6,792	7,014
Other	2	2
Domestic waste management	2,332	2,458
External restrictions – other	12,016	13,821
Total external restrictions	17,468	16,256

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

	2021	2020
	\$ '000	\$ '000
Internal restrictions		
Council has internally restricted cash, cash equivalents and investments as follows:		
Plant and vehicle replacement	3,777	3,755
Infrastructure replacement	749	1,292
Employees leave entitlement	815	685
Carry over works	132	274
Rehabilitation	320	250
General manager contract provisions	–	18
FAG advance	3,559	3,438
Shire Signage	176	176
Local Environmental Plan Update	88	88
Lightning Ridge Urban Expansion Plan	17	17
Regional Infrastructure Program	27	27
Council Elections	70	58
RMCC Contract Warranty	350	350
Tourism, Marketing & Promotion	504	460
Arts Projects	120	50
Economic Development	1,139	1,051
Corporate Restructure	11	11
Matching Government Grants	96	96
Property Maintenance	191	155
Postponed Major Projects	931	931
Lightning Ridge VIC Disability Facilities	–	146
Council Administration Centre Facilities Upgrade	233	221
Walgett Animal Pound	240	219
Other	780	531
Total internal restrictions	14,325	14,299
Total restrictions	31,793	30,555

Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

C1-4 Receivables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Purpose				
Rates and annual charges	1,498	–	1,297	13
Interest and extra charges	68	–	82	–
User charges and fees	2,638	–	2,595	–
Accrued revenues				
– Interest on investments	183	–	245	–
Deferred debtors	28	80	30	108
Government grants and subsidies	5,888	–	4,569	–
Net GST receivable	252	–	307	–
Other debtors	1	–	95	–
Total	10,556	80	9,220	121
Less: provision of impairment				
Rates and annual charges	(362)	–	(285)	–
User charges and fees	(19)	–	(106)	–
Total provision for impairment – receivables	(381)	–	(391)	–
Total net receivables	10,175	80	8,829	121
Externally restricted receivables				
Water supply				
– Specific purpose grants	12	–	–	–
– Rates and availability charges	319	–	473	–
– Other	269	–	31	–
Sewerage services				
– Rates and availability charges	176	–	136	–
Domestic waste management	229	–	172	–
Total external restrictions	1,005	–	812	–
Unrestricted receivables	9,170	80	8,017	121
Total net receivables	10,175	80	8,829	121

	2021 \$ '000	2020 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	391	467
+ new provisions recognised during the year	95	–
– amounts already provided for and written off this year	(105)	–
– previous impairment losses reversed	–	(76)
Balance at the end of the year	381	391

C1-4 Receivables (continued)

Accounting policy

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

Impairment

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

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

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

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

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

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 2 years past due, whichever occurs first.

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

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

C1-5 Inventories

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
(i) Inventories at cost				
Real estate for resale	132	-	132	-
Stores and materials	888	-	863	-
Total inventories at cost	1,020	-	995	-
Total inventories	1,020	-	995	-

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Total unrestricted assets	1,020	-	995	-
Total inventories	1,020	-	995	-

(ii) Other disclosures

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
(a) Details for real estate development				
Residential	132	-	132	-
Total real estate for resale	132	-	132	-

(Valued at the lower of cost and net realisable value)

Represented by:

Acquisition costs	132	-	132	-
Total costs	132	-	132	-
Total real estate for resale	132	-	132	-

Movements:

Real estate assets at beginning of the year	132	-	132	-
Total real estate for resale	132	-	132	-

(b) Current inventories not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

	2021 \$ '000	2020 \$ '000
Real estate for resale	132	132
	132	132

C1-5 Inventories (continued)

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period						At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	Restated \$ '000	Restated \$ '000	Restated \$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	9,413	–	9,413	274	3,885	–	–	(8,580)	–	4,992	–	4,992
Plant and equipment	12,646	(7,345)	5,301	–	426	(79)	(597)	77	–	12,969	(7,841)	5,128
Office equipment	1,467	(1,349)	118	–	–	–	(30)	–	–	1,467	(1,379)	88
Land:												
– Operational and Community Land	5,829	–	5,829	–	46	–	–	2	–	5,877	–	5,877
Infrastructure:												
– Buildings – non-specialised	5,167	(1,043)	4,124	–	212	–	(108)	–	–	5,379	(1,151)	4,228
– Buildings – specialised	19,985	(9,546)	10,439	198	68	–	(270)	17	–	20,268	(9,816)	10,452
– Other structures	28,938	(16,147)	12,791	–	289	(63)	(764)	–	–	29,074	(16,821)	12,253
– Roads inc Bulk earthworks	259,297	(72,254)	187,043	822	4,258	–	(2,666)	5,602	–	269,979	(74,920)	195,059
– Stormwater drainage	18,725	(3,748)	14,977	–	13	–	(115)	373	–	19,111	(3,863)	15,248
– Water supply network	45,839	(18,782)	27,057	79	427	–	(743)	2,509	262	49,296	(19,705)	29,591
– Sewerage network	30,372	(10,940)	19,432	–	28	–	(442)	–	175	30,680	(11,487)	19,193
Other assets:												
– Other	13,419	(3,900)	9,519	14	382	–	(487)	–	–	13,815	(4,387)	9,428
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):												
– Quarry assets	265	(42)	223	1	–	–	(6)	–	–	266	(48)	218
– Tip assets	4,253	(415)	3,838	428	–	–	(85)	–	–	4,681	(500)	4,181
Total infrastructure, property, plant and equipment	455,615	(145,511)	310,104	1,816	10,034	(142)	(6,313)	–	437	467,854	(151,918)	315,936

(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 2019			Asset movements during the reporting period						At 30 June 2020		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	Restated \$ '000	Restated \$ '000	Restated \$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	Restated \$ '000	Restated \$ '000	Restated \$ '000
Capital work in progress	3,597	–	3,597	434	7,842	(421)	–	(2,039)	–	9,413	–	9,413
Plant and equipment	12,359	(6,691)	5,668	–	287	–	(654)	–	–	12,646	(7,345)	5,301
Office equipment	1,448	(1,259)	189	–	19	–	(90)	–	–	1,467	(1,349)	118
Land:												
– Operational land	5,766	–	5,766	–	63	–	–	–	–	5,829	–	5,829
Infrastructure:												
– Buildings – non-specialised	5,167	(935)	4,232	–	–	–	(108)	–	–	5,167	(1,043)	4,124
– Buildings – specialised	19,862	(9,277)	10,585	39	84	–	(269)	–	–	19,985	(9,546)	10,439
– Other structures	28,702	(15,349)	13,353	–	55	–	(798)	181	–	28,938	(16,147)	12,791
– Roads inc Bulk Earthworks	240,236	(72,512)	167,724	1,939	277	(176)	(3,490)	1,073	19,696	259,297	(72,254)	187,043
– Stormwater drainage	16,730	(5,404)	11,326	–	95	–	(195)	64	3,687	18,725	(3,748)	14,977
– Water supply network	45,026	(17,869)	27,157	–	284	–	(736)	97	255	45,839	(18,782)	27,057
– Sewerage network	30,070	(10,648)	19,422	–	–	–	(190)	17	183	30,372	(10,940)	19,432
Other assets:												
– Other	12,352	(3,493)	8,859	48	413	–	(408)	607	–	13,419	(3,900)	9,519
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):												
– Tip assets	4,020	(274)	3,746	233	–	–	(141)	–	–	4,253	(415)	3,838
– Quarry assets	203	(36)	167	62	–	–	(6)	–	–	265	(42)	223
Total infrastructure, property, plant and equipment	425,538	(143,747)	281,791	2,755	9,419	(597)	(7,085)	–	23,821	455,615	(145,511)	310,104

(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)

Accounting policy

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

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

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

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

Useful lives of IPPE

Land is not depreciated. 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:

	Useful lives
Equipment, furniture and fittings	3 to 20
Land	Infinite
Infrastructure:	
– Buildings and other structures	20 to 100
– Roads, bridges and footpaths	8 to 100
– Bulk earthworks	Infinite
– Stormwater drainage	80 to 100
– Water supply network	15 to 100
– Sewerage network	15 to 100
– Open space / recreational assets	20
– Other infrastructure	20
Other assets	2 to 15
Tip and quarry assets	20

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

Revaluation model

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

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

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

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.

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

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 firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

The Rural Fire Services land and buildings within the Walgett Local Government Area are accounted for in these statements under the signed agreement with Council's Zone RFS.

Walgett Shire Council does not account for the "red" fleet assets under this agreement.

Externally restricted infrastructure, property, plant and equipment

	as at 30/06/21			as at 30/06/20		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount Restated	Accumulated depn. and impairment	Net carrying amount Restated
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Water supply						
WIP	614	–	614	1,994	–	1,994
Infrastructure	49,296	19,705	29,591	45,839	18,782	27,057
Total water supply	49,910	19,705	30,205	47,833	18,782	29,051
Sewerage services						
WIP	56	–	56	7	–	7
Infrastructure	30,680	11,487	19,193	30,372	10,940	19,432
Total sewerage services	30,736	11,487	19,249	30,379	10,940	19,439
Domestic waste management						
Buildings	48	–	48	48	–	48
Other assets	635	242	393	773	447	326
Other structures	308	30	278	293	54	239
Remediation Assets	3,687	343	3,344	3,463	347	3,116
WIP	35	–	35	18	–	18
Total domestic waste management	4,713	615	4,098	4,595	848	3,747
Total restricted infrastructure, property, plant and equipment	85,359	31,807	53,552	82,807	30,570	52,237

C1-7 Other

Other assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Prepayments	26	–	169	–
Total other assets	26	–	169	–

C2 Leasing activities

C2-1 Council as a lessee

Council has leases over buildings and IT equipment. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Leases are on a short-term basis with the building lease and the lease over IT equipment (photocopiers) expiring in the 2022/23 financial year.

Buildings

Council has leased land and a buildings for their Lightning Ridge Centrelink Agency. The lease is for 3 years with the option to renew for a further 3 years.

The building lease contains an annual pricing mechanism based on either fixed increases or CPI movements at each anniversary of the lease inception.

Office and IT equipment

Leases for office and IT equipment are generally for low value assets, except for significant items such as photocopiers. The lease is for 3 years with no renewal option, the payments are fixed with an annual CPI increase. Usage costs are additional to the lease contract under a maintenance agreement.

Extension options

Council includes options in building leases to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension options are at Council's discretion.

At the commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised.

There are \$64,950 in potential future lease payments which are not included in lease liabilities as Council has assessed that the exercise of the option is not reasonably certain.

(a) Right of use assets

	Plant & Equipment \$ '000	Ready to use \$ '000	Total \$ '000
2021			
Opening balance at 1 July	59	7	66
Additions to right-of-use assets	–	64	64
Depreciation charge	–	(21)	(21)
Balance at 30 June	59	50	109
2020			
Adoption of AASB 16 at 1 July 2019 – first time lease recognition	116	28	144
Depreciation charge	(57)	(21)	(78)
Balance at 30 June	59	7	66

(b) Lease liabilities

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Lease liabilities	78	33	62	5
Total lease liabilities	78	33	62	5

C2-1 Council as a lessee (continued)

(c) The maturity analysis

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

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
2021					
Cash flows	78	26	7	111	111
2020					
Cash flows	62	5	–	67	67

(d) Income Statement

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

	2021 \$ '000	2020 \$ '000
Interest on lease liabilities	–	1
Depreciation of right of use assets	21	78
Expenses relating to short-term leases	132	25
	153	104

(e) Statement of Cash Flows

Total cash outflow for leases	(194)	(180)
	(194)	(180)

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

All Council leases at market value which are for:

- Residential housing
- Commercial premises

C2-1 Council as a lessee (continued)

Accounting policy

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

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, these leases have been classified as operating leases for financial reporting purposes and the assets are included in IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

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

	2021	2020
	\$ '000	\$ '000

(ii) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	256	263
Total income relating to operating leases for Council assets	256	263

C3 Liabilities of Council

C3-1 Payables

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Payables				
Goods and services – operating expenditure	787	–	1,890	–
Goods and services – capital expenditure	263	–	1,368	–
Accrued expenses:				
– Borrowings	5	–	9	–
– Salaries and wages	98	–	96	–
– Other expenditure accruals	221	–	2	–
Advances	91	–	87	–
Security bonds, deposits and retentions	195	–	189	–
Other	–	–	8	–
Government departments and agencies	1	–	–	–
Prepaid rates	426	–	342	–
Total payables	2,087	–	3,991	–
Total payables	2,087	–	3,991	–

Payables relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Externally restricted assets				
Water	145	–	125	–
Payables relating to externally restricted assets	145	–	125	–
Total payables relating to restricted assets	145	–	125	–
Total payables relating to unrestricted assets	1,942	–	3,866	–
Total payables	2,087	–	3,991	–

Accounting policy

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

Payables

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

C3-2 Contract Liabilities

Notes	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Grants and contributions received in advance:				
Unexpended capital grants (to construct Council controlled assets)	(i) 4,151	-	1,127	-
Total grants received in advance	4,151	-	1,127	-
Total contract liabilities	4,151	-	1,127	-

Notes

Council has received funding to construct assets. 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.

Contract liabilities relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	4,151	-	1,127	-
Contract liabilities relating to externally restricted assets	4,151	-	1,127	-
Total contract liabilities relating to restricted assets	4,151	-	1,127	-
Total contract liabilities	4,151	-	1,127	-

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

	2021 \$ '000	2020 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	1,127	721
Total revenue recognised that was included in the contract liability balance at the beginning of the period	1,127	721

Accounting policy

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

C3-3 Borrowings

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Loans – secured ¹	527	1,336	742	1,864
Total borrowings	527	1,336	742	1,864

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

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

Borrowings relating to restricted assets

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Total borrowings relating to unrestricted assets	527	1,336	742	1,864
Total borrowings	527	1,336	742	1,864

(a) Changes in liabilities arising from financing activities

	2020		Non-cash movements				2021
	Opening Balance \$ '000	Cash flows \$ '000	New loans \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	2,606	(743)	–	–	–	–	1,863
Lease liability (Note C2-1b)	67	(20)	64	–	–	–	111
Total liabilities from financing activities	2,673	(763)	64	–	–	–	1,974

	2019		Non-cash movements				2020
	Opening Balance \$ '000	Cash flows \$ '000	New loans \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	3,313	(707)	–	–	–	–	2,606
Lease liability (Note C2-1b)	–	(77)	–	–	144	–	67
Total liabilities from financing activities	3,313	(784)	–	–	144	–	2,673

(b) Financing arrangements

	2021 \$ '000	2020 \$ '000
Total facilities		
Credit cards/purchase cards	23	23
Total financing arrangements	23	23

C3-3 Borrowings (continued)

	2021 \$ '000	2020 \$ '000
Drawn facilities		
– Credit cards/purchase cards	7	4
Total drawn financing arrangements	7	4
Undrawn facilities		
– Credit cards/purchase cards	16	19
Total undrawn financing arrangements	16	19

Additional financing arrangements information**Breaches and defaults**

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

Security over loans

Loans held by Walgett Shire Council with banks are secured by future cash flows.

Bank overdraft

Walgett Shire Council does not have a bank overdraft arrangement.

Accounting policy

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

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

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

C3-4 Employee benefit provisions

	2021 Current \$ '000	2021 Non-current \$ '000	2020 Current \$ '000	2020 Non-current \$ '000
Annual leave	1,027	–	1,021	–
Sick leave	101	–	105	–
Long service leave	1,066	145	1,003	111
Other leave (time in lieu.)	27	–	20	–
Total employee benefit provisions	2,221	145	2,149	111

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

	2021 \$ '000	2020 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,110	904
	1,110	904

Description of and movements in provisions

	ELE provisions				Total \$ '000
	Annual leave \$ '000	Sick leave \$ '000	Long service leave \$ '000	Other (Time in Lieu) \$ '000	
2021					
At beginning of year	1,021	105	1,114	20	2,260
Additional provisions	625	–	197	7	829
Amounts used (payments)	(598)	(2)	(85)	–	(685)
Remeasurement effects	(21)	(2)	(15)	–	(38)
Total ELE provisions at end of year	1,027	101	1,211	27	2,366
2020					
At beginning of year	950	120	1,086	14	2,170
Additional provisions	71	–	28	6	105
Amounts used (payments)	(569)	(15)	(186)	–	(770)
Remeasurement effects	569	–	186	–	755
Total ELE provisions at end of year	1,021	105	1,114	20	2,260

C3-4 Employee benefit provisions (continued)

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

	2021 Current \$ '000	2021 Non-Current \$ '000	2020 Current \$ '000	2020 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	5,252	–	4,642
Sub-total – asset remediation/restoration	–	5,252	–	4,642
Total provisions	–	5,252	–	4,642
Provisions relating to restricted assets				
Externally restricted assets				
Domestic waste management	–	3,977	–	3,497
Provisions relating to externally restricted assets	–	3,977	–	3,497
Total provisions relating to restricted assets	–	3,977	–	3,497
Total provisions relating to unrestricted assets	–	1,275	–	1,145
Total provisions	–	5,252	–	4,642

Description of and movements in provisions

	Other provisions	
	Asset remediation \$ '000	Net carrying amount \$ '000
2021		
At beginning of year	4,642	4,642
Unwinding of discount	181	181
Remeasurement effects	429	429
Total other provisions at end of year	5,252	5,252
2020		
At beginning of year	4,340	4,340
Unwinding of discount	7	7
Remeasurement effects	233	233
Other	61	61
Total other provisions at end of year	4,641	4,641

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

C3-5 Provisions (continued)

Accounting policy

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

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

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

Asset remediation – tips and quarries

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

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

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

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
Income from continuing operations			
Rates and annual charges	7,126	1,396	896
User charges and fees	6,115	787	1
Interest and investment revenue	453	15	7
Other revenues	1,348	2	–
Grants and contributions provided for operating purposes	13,796	3,665	9
Grants and contributions provided for capital purposes	5,778	117	–
Other income	256	–	–
Share of interests in joint ventures and associates using the equity method	41	–	–
Total income from continuing operations	34,913	5,982	913
Expenses from continuing operations			
Employee benefits and on-costs	8,275	472	159
Materials and services	13,091	4,655	842
Borrowing costs	288	–	–
Depreciation, amortisation and impairment of non-financial assets	5,141	751	442
Other expenses	1,988	191	16
Net losses from the disposal of assets	51	–	–
Total expenses from continuing operations	28,834	6,069	1,459
Operating result from continuing operations	6,079	(87)	(546)
Net operating result for the year	6,079	(87)	(546)
Net operating result attributable to each council fund	6,079	(87)	(546)
Net operating result for the year before grants and contributions provided for capital purposes	301	(204)	(546)

D1-2 Statement of Financial Position by fund

	General 2021 \$ '000	Water 2021 \$ '000	Sewer 2021 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	2,295	1,953	6,792
Investments	16,500	–	–
Receivables	9,399	600	176
Inventories	1,020	–	–
Other	26	–	–
Total current assets	29,240	2,553	6,968
Non-current assets			
Investments	6,000	–	–
Receivables	80	–	–
Infrastructure, property, plant and equipment	266,482	30,205	19,249
Investments accounted for using the equity method	704	–	–
Right of use assets	109	–	–
Total non-current assets	273,375	30,205	19,249
TOTAL ASSETS	302,615	32,758	26,217
LIABILITIES			
Current liabilities			
Payables	1,942	145	–
Contract liabilities	4,151	–	–
Lease liabilities	78	–	–
Borrowings	527	–	–
Employee benefit provision	2,221	–	–
Total current liabilities	8,919	145	–
Non-current liabilities			
Lease liabilities	33	–	–
Borrowings	1,336	–	–
Employee benefit provision	145	–	–
Provisions	5,252	–	–
Total non-current liabilities	6,766	–	–
TOTAL LIABILITIES	15,685	145	–
Net assets	286,930	32,613	26,217
EQUITY			
Accumulated surplus	104,250	12,130	12,169
Revaluation reserves	182,680	20,483	14,048
Council equity interest	286,930	32,613	26,217
Total equity	286,930	32,613	26,217

D2 Interests in other entities

	Council's share of net assets	
	2021 \$ '000	2020 \$ '000
Council's share of net income		
Net share of interests in joint ventures and associates using the equity method – income		
Joint ventures	41	–
Total net share of interests in joint ventures and associates using the equity method – income	41	–
Net share of interests in joint ventures and associates using the equity method – expenses		
Joint ventures	–	3,070
Total net share of interests in joint ventures and associates using the equity method – expenses	–	3,070
Total Council's share of net income	41	(3,070)
Council's share of net assets		
Net share of interests in joint ventures and associates using the equity method – assets		
Joint arrangements	704	663
Total net share of interests in joint ventures and associates using the equity method – assets	704	663
Total Council's share of net assets	704	663

D2-1 Interests in joint arrangements

Net carrying amounts – Council's share

	Nature of relationship	Place of business	Interest in ownership		2021	2020
			2021	2020	2021 \$ '000	2020 \$ '000
Far North Northwest Joint Organisation	Joint Organisation of 3 councils	Cobar Shire Council	33.3%	33.3%	704	663
Total carrying amounts – material joint ventures					704	663

D2-1 Interests in joint arrangements (continued)

Far North West Joint Organisation

Council is a member of the Far North West Joint Organisation (which is a body incorporated under the Local Government Act 1993) along with Cobar Shire Council and Bourke Shire Council.

	Far North Northwest Joint Organisation	
	2021	2020
	\$ '000	\$ '000
Summarised Statement of financial position		
Current assets		
Cash and cash equivalents	7,032	8,333
Other current assets	–	313
Current liabilities		
Current financial liabilities (excluding trade and other payables and provisions)	1,725	6,657
Non-current liabilities		
Non-current financial liabilities (excluding trade and other payables and provisions)	3,143	–
Net assets	2,110	1,989
Income	1,809	8,282
Interest income	45	–
Other expenses	(1,730)	(6,296)
Profit/(loss) from continuing operations	124	1,986
Profit/(loss) for the period	124	1,986
Total comprehensive income	124	1,986
Summarised Statement of cash flows		
Cash flows from operating activities	(1,302)	8,188
Cash flows from investing activities	2,000	146
Cash flows from financing activities	–	(6,000)
Net increase (decrease) in cash and cash equivalents	698	2,334
Reconciliation of the carrying amount		
Opening net assets (1 July)	663	3,733
Walgett Shire Council's share of 33.33% fo Net Assets for 2020/2021	41	(3,070)
Dividends paid	–	–
Dividends received	–	–
Other adjustments to equity	–	–
Carrying amount	704	663
Council's share of net assets (%)	33.3%	33.3%
Council's share of net assets (\$)	704	633

County Councils

Council is a member of the following county councils (which are bodies incorporated under the Local Government Act 1993):

- Castlereagh Macquarie County Council

Council is of the opinion that it does not control the above county council/s and accordingly these entities have not been consolidated or otherwise included within these financial statements.

D2-1 Interests in joint arrangements (continued)

Accounting policy

Council has determined that it has both joint operations and joint ventures.

Joint operations

In relation to its joint operations, where the Council has the rights to the individual assets and obligations arising from the arrangement, the Council has recognised:

- its assets, including its share of any assets held jointly
- its liabilities, including its share of any liabilities incurred jointly
- its share of the revenue from the sale of the output by the joint operation
- its expenses, including its share of any expenses incurred jointly.

These figures are incorporated into the relevant line item in the primary statements.

Joint ventures

Interests in joint ventures are accounted for using the equity method where the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise Council's share of the profit or loss and other comprehensive income of the joint venture after the date of acquisition.

If Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, Council discontinues recognising its share of further losses.

Council's share in the joint venture's gains or losses arising from transactions between itself and its joint venture are eliminated.

Adjustments are made to the joint venture's accounting policies where they are different from those of the Council for the purposes of the consolidated 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.

	Carrying value 2021 \$ '000	Carrying value 2020 \$ '000	Fair value 2021 \$ '000	Fair value 2020 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	11,040	12,623	11,040	12,623
Receivables	10,255	8,950	10,255	8,950
Investments				
– Debt securities at amortised cost	22,500	21,000	22,500	21,000
Total financial assets	43,795	42,573	43,795	42,573
Financial liabilities				
Payables	2,087	3,991	2,087	3,991
Loans/advances	1,863	2,606	1,863	2,606
Total financial liabilities	3,950	6,597	3,950	6,597

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – 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 '**at fair value through profit and loss**' 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.

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

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.
- **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.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

(a) Market risk – interest rate and price risk

	2021 \$ '000	2020 \$ '000
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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	313	325
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Impact of a 10% movement in price of investments

– Equity / Income Statement	–	–
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(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.

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

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

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

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

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – 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 the payment of debt.

	Not yet overdue \$ '000	< 1 year overdue \$ '000	1 - 2 years overdue \$ '000	2 - 5 years overdue \$ '000	> 5 years overdue \$ '000	Total \$ '000
2021						
Gross carrying amount	–	646	281	403	168	1,498
2020						
Gross carrying amount	–	663	257	340	50	1,310

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.

	Not yet overdue \$ '000	0 - 30 days overdue \$ '000	31 - 60 days overdue \$ '000	61 - 90 days overdue \$ '000	> 91 days overdue \$ '000	Total \$ '000
2021						
Gross carrying amount	6,515	169	9	217	2,228	9,138
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.85%	0.21%
ECL provision	–	–	–	–	19	19
2020						
Gross carrying amount	6,837	134	22	35	1,003	8,031
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	10.60%	1.32%
ECL provision	–	–	–	–	106	106

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

(c) Liquidity risk

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

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

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

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

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

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

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in:			Total cash outflows \$ '000	Actual carrying values \$ '000
			≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000		
2021							
Trade/other payables	0.00%	195	1,466	–	–	1,661	1,661
Loans and advances	4.90%	–	605	1,060	477	2,142	1,863
Lease liabilities	1.42%	–	78	26	7	111	111
Total financial liabilities		195	2,149	1,086	484	3,914	3,635
2020							
Trade/other payables	0.00%	189	3,460	–	–	3,649	3,649
Loans and advances	3.45%	–	742	1,356	508	2,606	2,606
Lease liabilities	1.42%	–	62	5	–	67	67
Total financial liabilities		189	4,264	1,361	508	6,322	6,322

Loan agreement breaches

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

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020	2021	2020
Recurring fair value measurements									
Infrastructure, property, plant and equipment C1-6									
Plant and equipment		30/06/18	30/06/18	5,128	5,301	–	–	5,128	5,301
Office equipment		30/06/18	30/06/18	88	118	–	–	88	118
Operational and community land		30/06/18	30/06/18	5,877	5,829	–	–	5,877	5,829
Buildings – non-specialised		30/06/18	30/06/18	4,228	4,124	–	–	4,228	4,124
Buildings specialised		30/06/18	30/06/18	–	–	10,452	10,439	10,452	10,439
Other structures		30/06/18	30/06/18	–	–	12,253	12,791	12,253	12,791
Roads bridges and footpaths inc Bulk Earthworks		30/06/20	30/06/20	–	–	195,059	187,043	195,059	187,043
Stormwater drainage		30/06/20	30/06/20	–	–	15,248	14,977	15,248	14,977
Water supply network		30/06/17	30/06/17	–	–	29,591	27,057	29,591	27,057
Sewerage network		30/06/17	30/06/17	–	–	19,193	19,432	19,193	19,432
Other assets		30/06/16	30/06/16	–	–	9,428	9,519	9,428	9,519
Tip Assets		30/06/21	30/06/20	–	–	4,181	3,838	4,181	3,838
Quarry Assets		30/06/21	30/06/20	–	–	218	223	218	223
Total infrastructure, property, plant and equipment				15,321	15,372	295,623	285,319	310,944	300,691

Non-recurring fair value measurements

E2-1 Fair value measurement (continued)

Valuation techniques

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

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

Infrastructure, property, plant and equipment (IPPE)

Plant and equipment

Plant and Equipment are valued at cost but are disclosed at fair value in the notes excepting major items of plant which were revalued based on observable market values as at 30 June 2018 by Australis Asset Advisory Group. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Examples of assets within these classes are as follows: Graders, trucks, rollers, tractors and motor vehicles.

There has been no change to the valuation process during the reporting period.

Operational, crown and community land

Operational and Community Land are were revalued as at 30 June 2018 to observable market values by Australis Asset Advisory Group. Crown land is based on the Valuer-General's land value as these are representative of actual market values within the Walgett LGA or an average unit rate based on the Land Value for Crown Land.

As these rates are considered to be observable market evidence they have been classified as a Level 2.

Buildings – specialised

Specialised buildings were valued by Australis Asset Advisory Group as at 30th June 2018, at Fair or Market Value.

This approach estimated the fair value for each building by either componentising the building into significant parts where there was not a comparable building within the Walgett LGA or by using observable market prices for comparable properties within the Walgett LGA..

All buildings were physically inspected and elements such as useful life reassessed.

An independent valuation is conducted every five years and is scheduled for revaluation in 2023. These assets have been classified as Level 2 valuation inputs.

There has been no change to the valuation process during the reporting period.

Buildings - non-specialised

Non Specialised buildings were valued by Australis Asset Advisory Group as at 30th June 2018, at Fair Value.

This approach estimated the fair value for each building by componentising the building into significant parts.

All buildings were physically inspected and elements such as useful life reassessed.

An independent valuation is conducted every five years and is scheduled for revaluation in 2023. These assets have been classified as Level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

E2-1 Fair value measurement (continued)

Other structures

The majority of this class of assets was valued by SFV as at 30th June 2016, at Fair Value.

The remaining portion is valued utilising the cost approach. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

While some elements of value may be supported from market evidence (Level 2 inputs) other inputs such as, estimates of pattern of consumption, residual value, asset condition and useful life, will impact significantly on the final determination of fair value.

These assets have been classified as Level 3 valuation inputs.

Examples of assets within these classes are as follows:

Waste Depot, Structures other than Buildings and Sale Yards

There has been no change to the valuation process during the reporting period.

Roads

Roads comprise of road carriageway, roadside shoulders, islands, kerb and guttering. They include sections that are sealed and unsealed. Road assets were independently valued as at 30th June 2020 by AssetVal, at Current Replacement Cost. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. While some elements of value may be supported from market evidence (Level 2 inputs) other inputs such as, estimates of pattern of consumption, traffic load and frequency, residual value, asset condition and useful life, will impact significantly on the final determination of fair value.

These assets have been classified as Level 3 valuation inputs.

Bridges

Bridge assets were independently valued as at 30th June 2020, at Current Replacement Cost. This category consists of all bridges and causeways greater than 6 metres. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. While some elements of value may be supported from market based evidence (Level 2 inputs) other inputs such as, pattern of consumption, traffic load and frequency, residual value, asset condition and useful life will impact significantly on the final determination of the fair value.

These assets have been classified as Level 3 valuation inputs.

Footpaths

Footpath assets were independently valued as at 30th June 2020, at Current Replacement Cost.

The carrying amount of these assets is assumed to approximate fair value due to the nature of the items. While some elements of value may be supported from market evidence (Level 2 inputs) other inputs such as, estimates of pattern of consumption, traffic load and frequency, residual value, asset condition and useful life, will impact significantly on the final determination of fair value.

These assets have been classified as at Level 3 valuation inputs. Footpaths are inspected annually and condition assessed.

Drainage infrastructure

Stormwater Drainage assets were independently valued as at 30th June 2020, at Current Replacement Cost. Assets within this class comprise pit, traps, pipes and channels. The Cost Approach is utilised with each asset being componentised into significant parts, with different useful lives and taking into account a range of factors in determination of fair value.

While unit rates based on elements, such as linear metres and pipe diameter, may be supported by market evidence (Level 2) other inputs such as estimates of consumption, residual value, asset condition and useful life, require extensive professional judgement and impact significantly on the final determination of fair value.

These assets have been classified as Level 3 valuation inputs.

Water supply network

E2-1 Fair value measurement (continued)

Water Supply assets were valued by Australis Asset Advisory Group as at 30th June 2017 at Current Replacement Cost and utilising Fair Value measurement. Assets within this class comprise reservoirs, pumping stations, treatment plant and pipelines. The Cost Approach is utilised with each asset being componentised into significant parts, with different useful lives and taking into account a range of factors.

While unit rates based on elements, such as linear metres and pipe diameter, may be supported by market evidence (Level 2) other inputs such as estimates of consumption, residual value, asset condition and useful life, require extensive professional judgement and impact significantly on the final determination of fair value.

These assets have been classified as Level 3 valuation inputs.

These assets are indexed each year in line with the NSW Reference Rates manual as published by the Office of Water.

Water assets are independently valued every five years and are scheduled for revaluation in 2022.

There has been no change to the valuation process during the reporting period.

Sewerage network

Sewerage Network assets were valued by Australis Asset Advisory Group as at 30th June 2017 at Current Replacement Cost and utilising Fair Value measurement. Assets within this class comprise pumping stations, treatment plant and pipelines. The Cost Approach is utilised with each asset being componentised into significant parts, with different useful lives and taking into account a range of factors.

While unit rates based on elements, such as linear metres and pipe diameter, may be supported by market evidence (Level 2) other inputs such as estimates of consumption, residual value, asset condition and useful life, require extensive professional judgement and impact significantly on the final determination of fair value.

These assets have been classified as Level 3 valuation inputs.

These assets are indexed each year in line with the NSW Reference Rates manual as published by the Office of Water.

Sewerage assets are independently valued every five years and are scheduled for revaluation in 2022.

There has been no change to the valuation process during the reporting period.

Other Assets

Assets within this class comprise Council's swimming pools and bore baths, other open space/recreational assets and assets that do not fit in any other category.

The Cost Approach was utilised for the revaluation of major asset items within this category as at 30 June 2019. Assets not included in the 30 June 2019 valuation are valued at cost, with different useful lives and taking into account a range of factors.

Valuations for this asset class were undertaken by Australis Asset Advisory Group as at 30 June 2018.

These assets have been classified as Level 3 valuation inputs.

While some elements of value may be supported from market evidence (Level 2 inputs) other inputs such as, estimates of pattern of consumption, residual value, asset condition and useful life, required extensive professional judgement and impact significantly on the final determination of fair value.

There has been no change to the valuation process during the reporting period.

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.

	Fair value (30/6/21) 2021 \$ '000	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment			
Buildings specialised	10,452	Cost approach	Unit price
Other structures	12,253	Cost approach	Unit price
Roads, bridges and footpaths	195,059	Cost approach	Unit price
Stormwater drainage	15,248	Cost approach	Asset condition, remaining lives
Water supply network	29,591	Cost approach	Asset condition, remaining lives
Sewer network	19,193	Cost approach	Asset condition, remaining lives
Other assets	9,428	Cost approach	Unit price
Tip assets	4,181	Cost approach	Unit price
Quarry assets	218	Cost approach	Unit price

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:

	Buildings specialised		Other structures		Roads, bridges and footpaths		Stormwater drainage	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
Opening balance	10,439	10,585	12,791	13,353	187,043	167,724	14,977	11,326
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	17	–	–	181	5,602	1,073	373	64
Purchases (GBV)	266	123	289	55	5,080	2,216	13	95
Disposals (WDV)	–	–	(63)	–	–	(176)	–	(195)
Depreciation and impairment	(270)	(269)	(764)	(798)	(2,666)	(3,490)	(115)	–
Revaluation increment to equity (ARR)	–	–	–	–	–	19,696	–	3,687
Closing balance	10,452	10,439	12,253	12,791	195,059	187,043	15,248	14,977

	Water supply network		Sewer network		Other assets		Tip assets	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
Opening balance	27,057	27,157	19,432	19,422	9,519	8,859	3,838	3,746
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	2,509	98	–	17	–	607	–	–
Purchases (GBV)	506	283	28	–	396	461	428	233
Depreciation and impairment	(743)	(736)	(442)	(190)	(487)	(408)	(85)	(141)
Revaluation increment to equity (ARR)	262	255	175	183	–	–	–	–
Closing balance	29,591	27,057	19,193	19,432	9,428	9,519	4,181	3,838

E2-1 Fair value measurement (continued)

	Quarry assets		Total	
	2021 \$ '000	2020 \$ '000	2021 \$ '000	2020 \$ '000
Opening balance	223	167	285,319	262,339
Transfers from/(to) another asset class	–	–	8,501	2,040
Purchases (GBV)	1	62	7,007	3,528
Disposals (WDV)	–	–	(63)	(371)
Depreciation and impairment	(6)	(6)	(5,578)	(6,038)
Revaluation increment to equity (ARR)	–	–	437	23,821
Closing balance	218	223	295,623	285,319

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

(i) Defined benefit superannuation contribution plans

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

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

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 7% of salaries for the year ending 30 June 2021 (increasing to 7.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$40.0 million for 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. 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 2021 was \$45,115.88. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$46,667.16. Council's expected contribution to the plan for the next annual reporting period is \$52,420.80.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

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

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

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

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2021.

(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 2021 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.

(iv) Other liabilities

Council has pending legal matters that do not qualify for inclusion in the 2020/2021 Annual Financial Statements although they are significant enough to mention in order to inform statement users of their potential impact.

E3-1 Contingencies (continued)

Council's potential cost in respect to these matters may be approximately \$835,000.

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 June 2008.

(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:

	2021	2020
	\$ '000	\$ '000
Compensation:		
Short-term benefits	1,091	818
Post-employment benefits	50	50
Termination benefits	70	7
Total	1,211	875

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

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 \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2021						
Water cart hire	1	617	–	Annual contracted rate for adhoc work Negotiated lease for 2 years with 2 x 3	–	–
Property Lease	2	23	51	year options	–	–
Plant and equipment hire	3	353	–	Annual contracted rate for adhoc work NSW Local Government State Award	–	–
Employee expenses relating to close family members of KMP	4	124	–	2017	–	–
2020						
Water cart hire	1	241	–	Annual contracted rate for adhoc work Negotiated lease for 2 years with 2 x 3	–	–
Property Lease	2	10	31	year options	–	–
Plant and equipment hire	3	677	–	Annual contracted rate for adhoc work NSW Local Government State Award	–	–
Employee expenses relating to close family members of KMP	4	117	–	2017	–	–

- 1 Council hires plant for water cartage from a Council KMP. The plant hire by Council is subject to an annual plant hire tender process;
- 2 Council leases a building in Lightning Ridge from Eighth Tee Pty Ltd and this business has 2 KMP as partners in the business;
- 3 Council hires plant items from Wintergreen Investments and a Director of the Company is a KMP of Council. The plant hire by Council is subject to an annual plant hire tender process;
- 4 Close family members (2) of a Council KMP are employed by the Council under the Local Government Award, on an arms length basis.

F1-2 Councillor and Mayoral fees and associated expenses

	2021 \$ '000	2020 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	20	20
Councillors' fees	113	116
Other Councillors' expenses (including Mayor)	23	60
Total	156	196

F2 Other relationships

F2-1 Audit fees

	2021 \$ '000	2020 \$ '000
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	87	98
Remuneration for audit and other assurance services	87	98
Total Auditor-General remuneration	87	98
Non NSW Auditor-General audit firms		
Total audit fees	87	98

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2021 \$ '000	2020 \$ '000
Net operating result from Income Statement	5,446	4,617
Adjust for non-cash items:		
Depreciation and amortisation	6,334	7,163
Net losses/(gains) on disposal of assets	51	597
Adoption of AASB 15/1058	–	(1,171)
Unwinding of discount rates on reinstatement provisions	181	7
Share of net (profits)/losses of associates/joint ventures using the equity method	(41)	3,070
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables	(1,325)	(2,737)
Increase/(decrease) in provision for impairment of receivables	(10)	(76)
Decrease/(increase) in inventories	(25)	(38)
Decrease/(increase) in other current assets	143	(44)
Increase/(decrease) in payables	(1,103)	(241)
Increase/(decrease) in accrued interest payable	(4)	(4)
Increase/(decrease) in other accrued expenses payable	221	(136)
Increase/(decrease) in other liabilities	87	136
Increase/(decrease) in contract liabilities	3,024	1,127
Increase/(decrease) in provision for employee benefits	106	90
Increase/(decrease) in other provisions	429	295
Net cash provided from/(used in) operating activities from the Statement of Cash Flows	13,514	12,655

G2-1 Commitments

Capital commitments (exclusive of GST)

	2021 \$ '000	2020 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Plant and equipment	502	–
Road infrastructure	–	1,059
Total commitments	502	1,059
These expenditures are payable as follows:		
Within the next year	502	1,059
Total payable	502	1,059
Sources for funding of capital commitments:		
Unrestricted general funds	502	–
Future grants and contributions	–	1,059
Total sources of funding	502	1,059

Details of capital commitments

Reconstruction and sealing of Shire Road 103 Bugilbone Road, and Goangra Bridge funded by grants.

G3 Changes from prior year statements

G3-1 Correction of errors

Nature of prior-period error

During the year, Council identified assets in the asset registers (other assets and other structures) that related to the Lightning Ridge Swimming Pool Complex that were not owned by Council. These assets were initially recorded in Council's records based on a revaluation performed in the 2013 financial year that incorrectly included these assets.

The errors identified above have been corrected by restating the balances of the earliest period presented (1 July 2019) and taking the adjustment through to the accumulated surplus and asset revaluation reserve at that date.

Comparatives have been changed to reflect the correction of errors. The impact on each line item is shown in the tables below.

Changes to the opening Statement of Financial Position at 1 July 2019

Statement of Financial Position

	Original Balance 1 July, 2019 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 1 July, 2019 \$ '000
Infrastructure, property, plant and equipment	284,297	(2,506)	281,791
Total assets	329,220	(2,506)	326,714
Total liabilities	14,104	–	14,104
Accumulated surplus	121,279	(1,622)	119,657
IPPE revaluation reserve	193,837	(884)	192,953
Total equity	315,116	(2,506)	312,610

G3-1 Correction of errors (continued)

Adjustments to the comparative figures for the year ended 30 June 2020

Statement of Financial Position

	Original Balance 30 June, 2020 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2020 \$ '000
Infrastructure, property, plant and equipment	312,475	(2,371)	310,104
Total assets	356,941	(2,371)	354,570
Total liabilities	14,693	–	14,693
Accumulated Surplus	124,590	(1,487)	123,103
Revaluation Reserve	217,658	(884)	216,774
Total equity	342,248	(2,371)	339,877

Income Statement

	Original Balance 30 June, 2020 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2020 \$ '000
Total income from continuing operations	41,004	–	41,004
Depreciation and amortisation	7,298	(135)	7,163
Total expenses from continuing operations	36,522	(135)	36,387
Net operating result for the year	4,482	135	4,617

Statement of Comprehensive Income

	Original Balance 30 June, 2020 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2020 \$ '000
Net operating result for the year	4,482	135	4,617
Total comprehensive income for the year	28,303	135	28,438

G3-2 Changes in accounting estimates

Nature and effect of changes in accounting estimates on current year

Council made no changes in accounting estimates during the year.

G4 Statement of performance measures

G4-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020 2019		Benchmark
1. Operating performance ratio					
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(439)	(1.22)%	(0.39)%	(3.58)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	35,872				
2. Own source operating revenue ratio					
Total continuing operating revenue excluding all grants and contributions ¹	18,402	44.06%	36.33%	42.81%	> 60.00%
Total continuing operating revenue ¹	41,767				
3. Unrestricted current ratio					
Current assets less all external restrictions	26,156	7.15x	4.47x	3.22x	> 1.50x
Current liabilities less specific purpose liabilities	3,658				
4. Debt service cover ratio					
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	6,183	5.88x	7.77x	7.10x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	1,051				
5. Rates and annual charges outstanding percentage					
Rates and annual charges outstanding	1,204	11.39%	10.84%	8.33%	< 10.00%
Rates and annual charges collectable	10,567				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	33,540	11.94	13.80	19.10	> 3.00
Monthly payments from cash flow of operating and financing activities	2,809	mths	mths	mths	mths

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

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

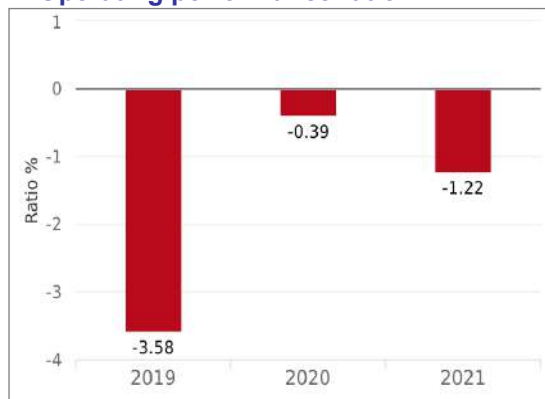
G4-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1.39%	2.52%	(2.03)%	(10.47)%	(59.69)%	(6.72)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	43.87%	35.93%	36.78%	30.32%	99.01%	98.98%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	7.15x	4.47x	No liabilities	8.10x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	5.63x	7.51x	∞	∞	∞	∞	> 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	5.60%	6.31%	38.17%	32.47%	19.47%	14.73%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	11.37 mths	13.56 mths	3.86 mths	4.94 mths	55.86 mths	80.31 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities							

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 2020/21 result

2020/21 ratio (1.22)%

The OLG benchmark is a result greater than 0%. This is a sound result for the year.

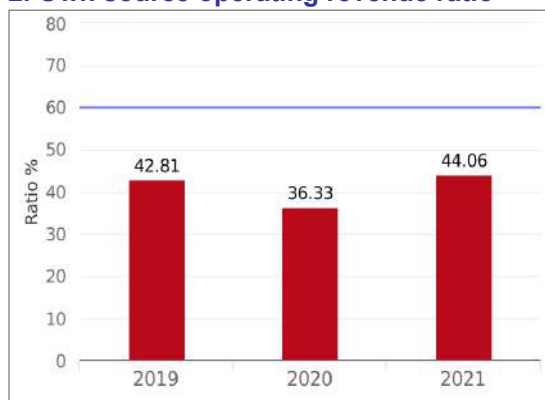
Benchmark: — > 0.00%

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 2020/21 result

2020/21 ratio 44.06%

This ratio has increased this year due to an increased level of works on State Highways and a decrease in grants when compared to the previous year.

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 2020/21 result

2020/21 ratio 7.15x

Council continues to have a very strong unrestricted current ratio. This allows Council to continue the planned work while still enabling it to meet current and future expenditure expectations.

Benchmark: — > 1.50x

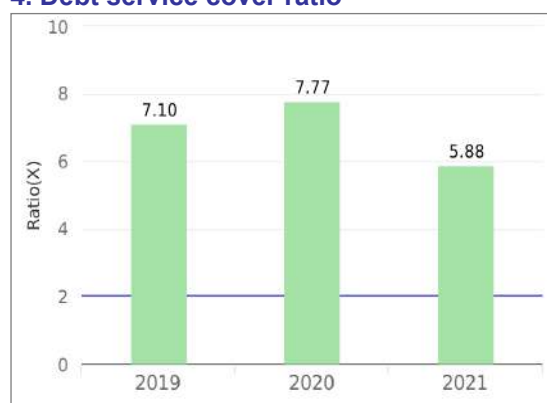
Source of benchmark: Code of Accounting Practice and Financial Reporting

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 2020/21 result

2020/21 ratio 5.88x

Council's ratio is well above benchmark and considered to be sound.

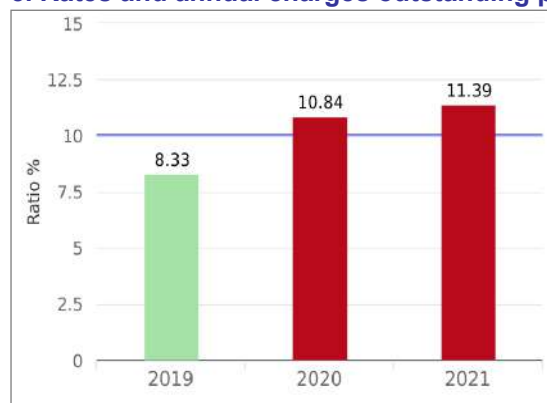
Benchmark: — > 2.00x

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 2020/21 result

2020/21 ratio 11.39%

The impact of the COVID-19 pandemic and the associated restrictions put in place has resulted in a loss of income within the Council's ratepayer base. The mandated restrictions in debt recovery actions resulting from the pandemic measures has also impacted this ratio.

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 2020/21 result

2020/21 ratio 11.94 mths

While this ratio continues to be reduced because of the current economic environment, Council remains in a strong position with a ratio nearly 3 times the benchmark minimum of 3 months.

Benchmark: — > 3.00mths

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:

77 Fox Street
Walgett NSW 2832

Contact details

Mailing Address:

PO Box 31
Walgett NSW 2832

Telephone: 02 6828 1399

Facsimile: 02 6828 1399

Opening hours:

8:30am - 4:30pm
Monday to Friday

Internet: www.walgett.nsw.gov.au

Email: admin@walgett.nsw.gov.au

Officers

GENERAL MANAGER

Michael Urquhart

RESPONSIBLE ACCOUNTING OFFICER

Tony Hughes

Public Officer

Michael Urquhart

Auditors

Auditor General

New South Wales

Elected members

Mayor

Cr Ian Woodcock

Councillors

Cr Manuel Martinez (Deputy Mayor)

Cr Jane Keir

Cr Bill Murray

Cr Kelly Smith

Cr Michael Taylor

Cr Robbie Turnbull

Cr Lawrence Walford

Other information

ABN: 88 769 076 385



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

To the Councillors of the Walgett Shire Council

Opinion

I have audited the accompanying financial statements of Walgett 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 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion:

- 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 2021, 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).

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2021 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.



Manuel Moncada
Delegate of the Auditor-General for New South Wales

30 October 2021
SYDNEY



Cr Ian Woodcock
Mayor
Walgett Shire Council
PO Box 31
Walgett NSW 2330

Contact: Manuel Moncada
Phone no: 02 9275 7333
Our ref: D2123876/1801

30 October 2021

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2021
Walgett Shire Council**

I have audited the general purpose financial statements (GPFS) of the Walgett Shire Council (the Council) for the year ended 30 June 2021 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 2021 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

Rural fire-fighting equipment not recognised in the financial statements

Council did not record rural fire-fighting equipment in the financial statements.

Rural fire fighting equipment, specifically the red fleet vehicles, is controlled by the Council and should be recognised in their financial statements. This is supported by the requirements of the *Rural Fires Act 1997* and service agreements between councils and the RFS.

The Department of Planning, Industry and Environment (inclusive of the Office of Local Government) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural firefighting equipment is not controlled by the NSW Rural Fire Service.

INCOME STATEMENT

Operating result

	2021	2020*	Variance
	\$m	\$m	%
Rates and annual charges revenue	9.4	9.3	↑ 1.1
Grants and contributions revenue	23.4	26.1	↓ 10.3
Operating result from continuing operations	5.4	4.6	↑ 17.4
Net operating result before capital grants and contributions	(0.4)	(3.7)	↑ 90

* The 2020 comparatives have been restated to correct a prior period error. Note G3-1 of the financial statements provides details of the prior period error.

Council's operating result (\$5.4 million including the effect of depreciation and amortisation expense of \$6.3 million) was \$0.8 million higher than the 2019–20 result. This was mainly due to increased revenue from Transport for NSW works and offset by a reduction in revenue from capital grants.

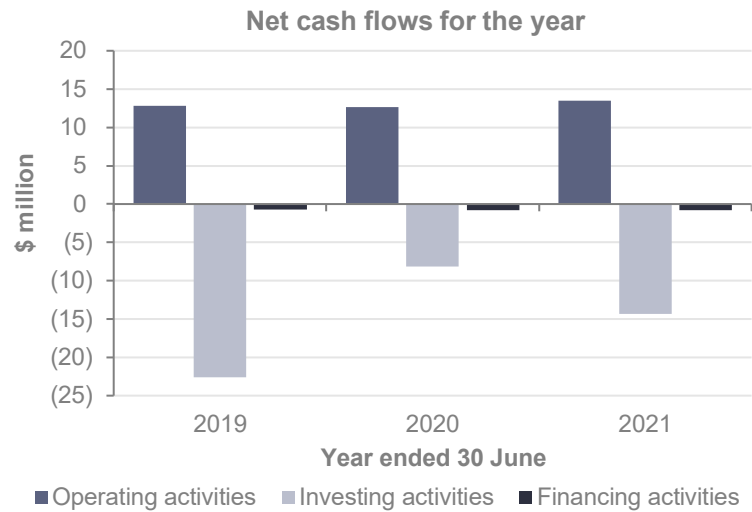
The net operating result before capital grants and contributions (deficit of \$449,000) was \$3.3 million higher than the 2019–20 result. This was mainly due to the increased revenue from Transport for NSW works noted above.

Rates and annual charges revenue (\$9.4 million) increased by \$0.1 million (1.1 per cent) in 2020–2021.

Grants and contributions revenue (\$23.4 million) decreased by \$2.7 million (10.3 per cent) in 2020–2021 due to reduced revenue recognised for grant funded capital projects.

STATEMENT OF CASH FLOWS

- The Statement of Cash Flows illustrates the flow of cash and cash equivalents moving in and out of Council during the year and reveals that cash decreased by \$1.6 million to \$11 million at the close of the year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	33.5	33.6	<ul style="list-style-type: none"> External restrictions include unspent specific purpose grants and contributions, and domestic waste management, water and sewerage charges, and unexpended loans. Balances are internally restricted due to Council policy or decisions for forward plans including works program.
Restricted cash and investments:			
• External restrictions	17.5	16.3	
• Internal restrictions	14.3	14.3	

Debt

After repaying principal and interest of \$0.9 million during the financial year, total debt as at 30 June 2021 was \$1.9 million (2020: \$2.7 million).

PERFORMANCE

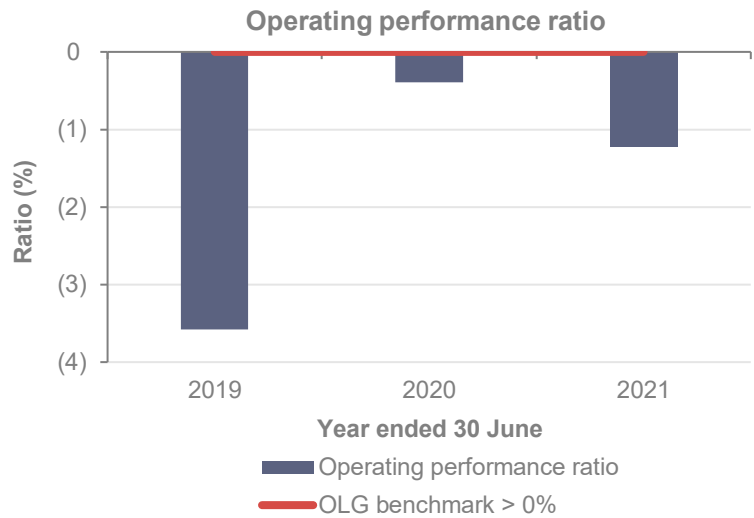
Performance measures

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, Industry and Environment.

Operating performance ratio

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.

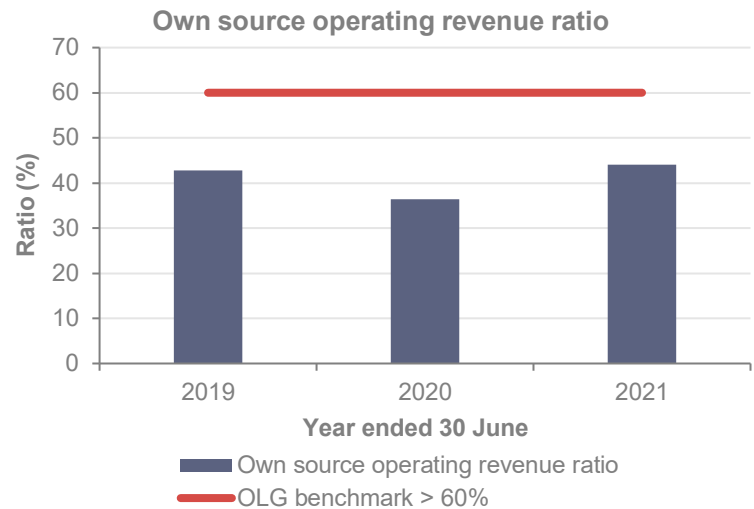
The Council did not meet the OLG benchmark for the current reporting period.



Own source operating revenue ratio

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.

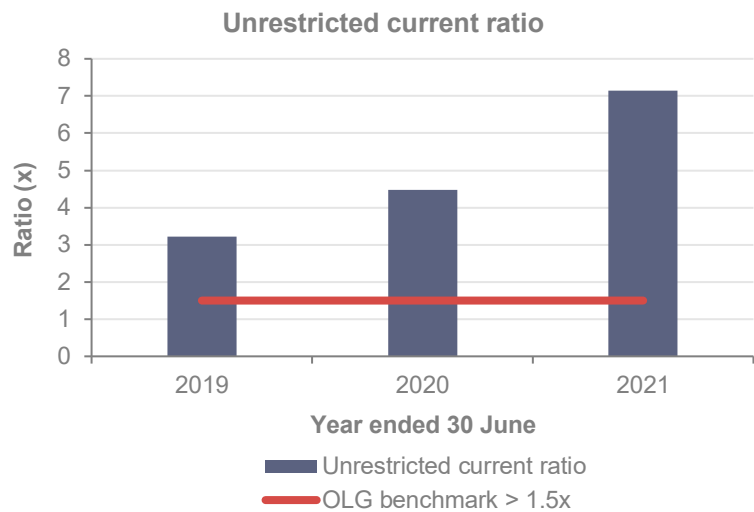
The Council did not meet the OLG benchmark for the current reporting period.



Unrestricted current ratio

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.

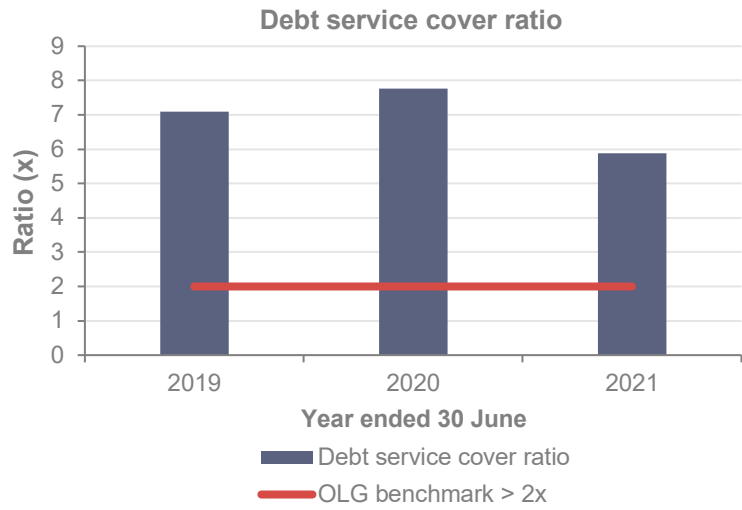
The Council exceeded the OLG benchmark for the current reporting period.



Debt service cover ratio

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.

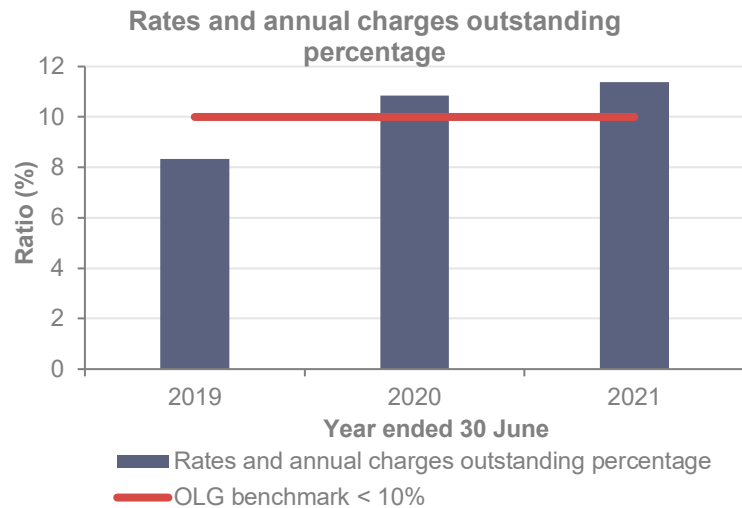
The Council exceeded the OLG benchmark for the current reporting period.



Rates and annual charges outstanding percentage

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

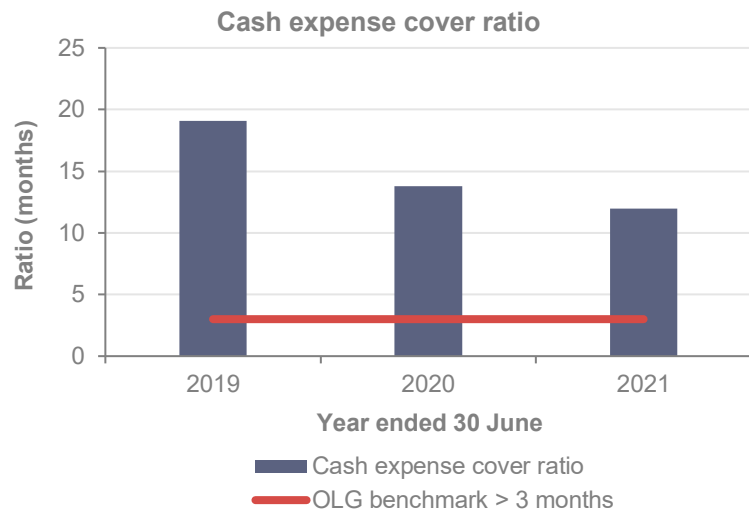
The Council did not meet the OLG benchmark for the current reporting period.



Cash expense cover ratio

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 exceeded the OLG benchmark for the current reporting period.



Infrastructure, property, plant and equipment renewals

- Council's asset renewal additions for the year were \$1.8 million compared \$2.8 million for the prior year
- The level of asset renewals during the year represented 29 percent of the total depreciation expense (\$6.3 million) for the year.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements 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.

The Council's:

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

Manuel Moncada
Delegate of the Auditor-General for New South Wales

cc: Michael Urquhart, General Manager
Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment

Walgett Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021

*That the community utilise the opportunities that arise from
our environment, to improve their quality of life, while
embracing its ethnic and social diversity to the benefit of all.*



Walgett Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2021

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Special Purpose Financial Statements:	
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Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
Note – Significant Accounting Policies	8
Auditor's Report on Special Purpose Financial Statements	11

Walgett Shire Council

Special Purpose Financial Statements for the year ended 30 June 2021

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:

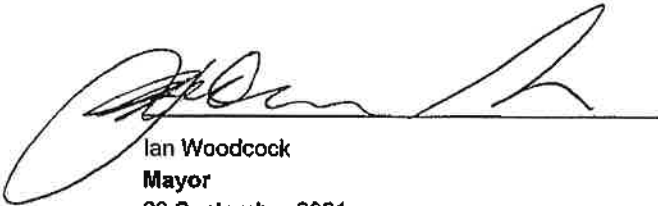
- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

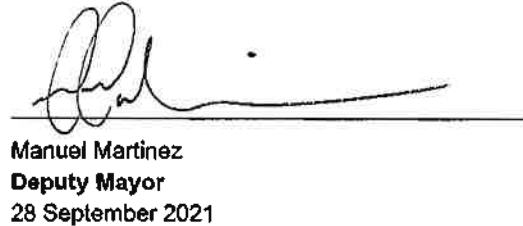
- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records,
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

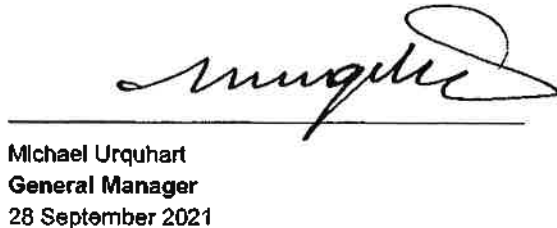
Signed in accordance with a resolution of Council made on 28 September 2021.



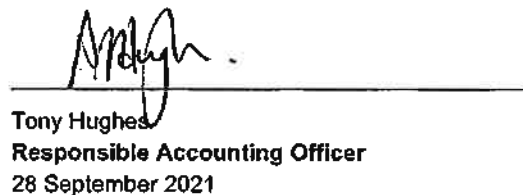
Ian Woodcock
Mayor
28 September 2021



Manuel Martinez
Deputy Mayor
28 September 2021



Michael Urquhart
General Manager
28 September 2021



Tony Hughes
Responsible Accounting Officer
28 September 2021

Walgett Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
Income from continuing operations		
Access charges	1,396	1,477
User charges	481	491
Fees	306	442
Interest	15	55
Grants and contributions provided for non-capital purposes	3,665	4,142
Other income	2	2
Total income from continuing operations	5,865	6,609
Expenses from continuing operations		
Employee benefits and on-costs	472	537
Materials and services	4,655	5,710
Depreciation, amortisation and impairment	751	736
Other expenses	191	318
Total expenses from continuing operations	6,069	7,301
Surplus (deficit) from continuing operations before capital amounts	(204)	(692)
Grants and contributions provided for capital purposes	117	1,527
Surplus (deficit) from continuing operations after capital amounts	(87)	835
Surplus (deficit) from all operations before tax	(87)	835
Surplus (deficit) after tax	(87)	835
Plus accumulated surplus	12,217	11,382
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	12,130	12,217
Return on capital %	(0.7)%	(2.4)%
Subsidy from Council	654	948
Calculation of dividend payable:		
Surplus (deficit) after tax	(87)	835
Less: capital grants and contributions (excluding developer contributions)	(117)	(1,527)
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

Walgett Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2021

	2021 \$ '000	2020 \$ '000
Income from continuing operations		
Access charges	896	915
Fees	1	–
Interest	7	56
Grants and contributions provided for non-capital purposes	9	10
Other income	–	1
Total income from continuing operations	913	982
Expenses from continuing operations		
Employee benefits and on-costs	159	145
Materials and services	842	697
Depreciation, amortisation and impairment	442	190
Other expenses	16	16
Total expenses from continuing operations	1,459	1,048
Surplus (deficit) from continuing operations before capital amounts	(546)	(66)
Surplus (deficit) from continuing operations after capital amounts	(546)	(66)
Surplus (deficit) from all operations before tax	(546)	(66)
Surplus (deficit) after tax	(546)	(66)
Plus accumulated surplus	12,715	12,782
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	12,169	12,716
Return on capital %	(2.8)%	(0.3)%
Subsidy from Council	833	237
Calculation of dividend payable:		
Surplus (deficit) after tax	(546)	(66)
Surplus for dividend calculation purposes	–	–
Potential dividend calculated from surplus	–	–

Walgett Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2021

	2021 \$ '000	2020 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	1,953	508
Receivables	600	504
Total current assets	2,553	1,012
Non-current assets		
Investments	–	2,500
Infrastructure, property, plant and equipment	30,205	29,051
Total non-current assets	30,205	31,551
Total assets	32,758	32,563
LIABILITIES		
Current liabilities		
Income received in advance	145	125
Total current liabilities	145	125
Total liabilities	145	125
Net assets	32,613	32,438
EQUITY		
Accumulated surplus	12,130	12,217
Revaluation reserves	20,483	20,221
Total equity	32,613	32,438

Walgett Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2021

	2021 \$ '000	2020 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	6,792	4,014
Receivables	176	136
Total current assets	6,968	4,150
Non-current assets		
Investments	–	3,000
Infrastructure, property, plant and equipment	19,249	19,439
Total non-current assets	19,249	22,439
Total assets	26,217	26,589
Net assets	26,217	26,589
EQUITY		
Accumulated surplus	12,169	12,716
Revaluation reserves	14,048	13,873
Total equity	26,217	26,589

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the Local Government Act 1993 (NSW), the *Local Government (General) Regulation 2005*, 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, current values of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Walgett Shire Council Combined Water Supply Services

Council's water supply activities servicing the towns of Walgett, Lightning Ridge and villages.

b. Walgett Shire Council Combined Sewerage Services

Council's sewerage reticulation & treatment activity servicing the towns of Walgett, Lightning Ridge and Collarenebri.

Category 2

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

NIL

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 the 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 – 26% (2019/20 27.5%)

Note – Significant Accounting Policies (continued)

Land tax – the first \$755,000 of combined land values attracts **0%**. For the combined land values in excess of \$755,000 up to \$4,616,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$4,616,000 a premium marginal rate of **2.0%** applies.

Payroll tax – **4.85%** on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the Department of Planning, Industry & Environment (DPIE) – Best Practice Water Supply and Sewer 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 DPIE – Best Practice Water & Sewer Guidelines as a ‘dividend for taxation equivalent’, may be applied for any purpose allowed under the *Local Government Act, 1993*.

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

Walgett Shire Council did not pay a dividend in this financial year.

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 26% (in 2019/20 the rate was 27.5%).

Income tax is only applied where a gain from ordinary activities before capital amounts has been achieved. Since the taxation equivalent is notional – that is, it is payable to 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 26% 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 payable on all category 1 businesses has been applied to all land 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.

Council has no borrowings on its Category 1 businesses this financial year.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Subsidies occur when 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.

Accordingly, ‘subsidies disclosed’ (in relation to National Competition Policy) represents the difference between revenue generated from ‘rate of return’ pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

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’.

Note – Significant Accounting Policies (continued)

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 1.49% at 30/6/21.

(iii) Dividends

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

Walgett Shire Council did not pay a dividend in this financial year. All dividends stated within these accounts are notional.



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

To the Councillors of the Walgett Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Walgett Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply Business Activity
- Sewerage Business Activity

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2021 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. 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.



Manuel Moncada

Delegate of the Auditor-General for New South Wales

30 October 2021
SYDNEY

Walgett Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2021

*That the community utilise the opportunities that arise from
our environment, to improve their quality of life, while
embracing its ethnic and social diversity to the benefit of all.*



Walgett Shire Council

Special Schedules

for the year ended 30 June 2021

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Walgett Shire Council

Permissible income for general rates

	Notes	Calculation 2020/21 \$ '000	Calculation 2021/22 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	5,662	5,805
Plus or minus adjustments ²	b	1	5
Notional general income	c = a + b	5,663	5,810
Permissible income calculation			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	147	116
Sub-total	k = (c + g + h + i + j)	5,810	5,926
Plus (or minus) last year's carry forward total	l	2	7
Sub-total	n = (l + m)	2	7
Total permissible income	o = k + n	5,812	5,933
Less notional general income yield	p	5,805	5,919
Catch-up or (excess) result	q = o - p	7	14
Less unused catch-up ³	s	—	(2)
Carry forward to next year ⁴	t = q + r + s	7	12

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.
- (3) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (4) 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 Local Government Act 1993. 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
Walgett Shire Council

To the Councillors of Walgett Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Walgett Shire Council (the Council) for the year ending 30 June 2022.

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 2020–21 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2021 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 2021'.

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.



Manuel Moncada

Delegate of the Auditor-General for New South Wales

30 October 2021
SYDNEY

Walgett Shire Council

Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost		2020/21 Required maintenance ^a	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost					
		Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council					1	2	3	4	5	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000						
Buildings	Buildings – non-specialised	1,000	1,000	95	198	4,228	5,379	20.0%	30.0%	25.0%	20.0%	5.0%	
	Buildings – specialised	1,500	558	417	784	10,452	20,268	30.0%	28.0%	15.0%	22.0%	5.0%	
	Sub-total	2,500	1,558	512	982	14,680	25,647	27.9%	28.4%	17.1%	21.6%	5.0%	
Other structures	Other structures	2,750	2,500	285	397	12,253	29,074	25.0%	22.0%	16.0%	12.0%	25.0%	
	Sub-total	2,750	2,500	285	397	12,253	29,074	25.0%	22.0%	16.0%	12.0%	25.0%	
Roads	Roads, Bridges, Footpaths	3,500	3,500	3,884	4,437	84,063	158,983	23.0%	15.0%	37.0%	12.0%	13.0%	
	Bulk earthworks	–	–	–	–	110,996	110,996	100.0%	0.0%	0.0%	0.0%	0.0%	
	Sub-total	3,500	3,500	3,884	4,437	195,059	269,979	54.7%	8.8%	21.8%	7.1%	7.7%	
Water supply network	Water supply network	6,100	6,100	451	91	29,591	49,296	16.0%	20.0%	25.0%	30.0%	9.0%	
	Sub-total	6,100	6,100	451	91	29,591	49,296	16.0%	20.0%	25.0%	30.0%	9.0%	
Sewerage network	Sewerage network	1,936	1,936	948	1,023	19,193	30,680	2.0%	45.0%	3.0%	47.0%	3.0%	
	Sub-total	1,936	1,936	948	1,023	19,193	30,680	2.0%	45.0%	3.0%	47.0%	3.0%	
Stormwater drainage	Stormwater drainage	150	150	33	29	15,248	19,111	5.0%	1.0%	90.0%	4.0%	0.0%	
	Sub-total	150	150	33	29	15,248	19,111	5.0%	1.0%	90.0%	4.0%	0.0%	
Total – all assets		16,936	15,744	6,113	6,959	286,024	423,787	40.5%	14.5%	23.2%	13.7%	8.2%	

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

Infrastructure asset condition assessment 'key'

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

Walgett Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2021	Indicator 2021	Indicators		Benchmark
			2020	2019	
Buildings and infrastructure renewals ratio					
Asset renewals ¹	1,373	26.88%	42.53%	80.12%	>= 100.00%
Depreciation, amortisation and impairment	5,108				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	16,936	5.82%	6.29%	6.41%	< 2.00%
Net carrying amount of infrastructure assets	291,016				
Asset maintenance ratio					
Actual asset maintenance	6,959	113.84%	107.88%	110.25%	> 100.00%
Required asset maintenance	6,113				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	15,744	3.72%	4.29%	4.22%	
Gross replacement cost	423,787				

(*) 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.

Walgett Shire Council

Report on infrastructure assets as at 30 June 2021

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	32.98%	48.64%	10.63%	13.18%	0.00%	0.00%	>= 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	3.67%	4.14%	20.61%	22.54%	10.09%	9.96%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	123.99%	116.94%	20.18%	79.33%	107.91%	136.84%	> 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	2.24%	2.75%	12.37%	13.31%	6.31%	6.37%	
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.



Attachment B

2020/2021 ANNUAL REPORT

2020/2021 Principal Activities Delivery Program

Community

GOAL: Develop a connected, informed, resilient and inviting community

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
1.1.1	Support and initiate a range of local activities and projects that build community connections for all age sectors	<p>Develop a community consultation framework</p> <p>Provide Sec 356 Donations and subsidies</p> <p>Develop projects in conjunction with community organisations</p>	GM Complete	<p>Ongoing Council supports for a range of community activities including but not limited to, special/sporting events, cultural initiatives. Council has a productive relationship with agencies eg: WAMS (MOU). Council made a contribution to WAMS for 35 years celebrations.</p> <p>Funding provided by Council for various community events</p> <p>Sustained supports, Council supports for a range of community activities including but not limited to, special/sporting events, cultural initiatives. Council seeks and advocates for collaboration from community groups on community based initiatives and supports</p> <p>Funding provided by Council for various community events, youth ,disabilities, people/ groups from NESB ,Aboriginal and minority /vulnerable residents</p> <p>Council initiates and supports community health, social, emotional wellbeing programs annually and as required.</p>
1.1.2	Provide vibrant and welcoming town centres, streets and meeting places	Liaise with volunteers and other community groups to assist in maintenance of parks and gardens	DETS Complete	Council continues to support /implement initiatives across communities with involving residents in programs and initiatives of community beautification and community gardens.
1.1.3	Embellish our community with parks, paths, cycleways, facilities, and meeting places	<p>Implement the active transport plan</p> <p>Progressively review and upgrade community halls and swimming pools</p>	DETS GM Complete	Underway with Stronger Country Communities grants and Council revenue funds
1.1.4	Respect the heritage of the region and highlight and enhance our unique characteristics	Continue to implement the recommendations of Council's heritage advisor	DES Complete	Heritage Advisor engaged and inspections of local Council's LEP and Local Heritage items to ensure protection of Council's Heritage Buildings. Grant submissions lodged for Outback Heritage Drive
1.1.5	Support, encourage and celebrate community participation and volunteerism	Creation and promotion of volunteer opportunities	GM Complete	Volunteers used as and when required. Council governed by employment legislation, the award, & WH&S and other requirements for volunteers. In accordance with volunteer policy. Council advocates for community participation.
1.1.6	Work with other agencies and service providers to deliver community programmes, services and facilities which complement and enhance Council's service provision	Identify gaps in service delivery	EDO Complete	Continuing to work with communities for best outcomes Council- community relationships remain productive and positive

GOAL: A safe, active and healthy Shire

CSP REF	STRATEGY	ACTION	RESPONIBILITY	STATUS 30th June 2021
1.2.1	Partner with health agencies and community organisations in promoting healthy lifestyles and better health outcomes	Engage with local sporting associations and peak sporting bodies	CSM Complete	On-going sustained engagement / partnerships with local agencies and contribution to healthy programs, active lifestyles and engagement.
1.2.2	Support agencies and local organisations to address the availability of emergency services, affordable housing, disability and aged services and employment for people with disabilities	<p>Consultation process for engaging with marginalised sections of community developed</p> <p>Enhanced wellbeing options provided for disadvantaged and marginalised community members</p>	CSM Complete	Continuing to support agencies through Interagency groups and working party groups. Facilitation and promotion of capacity building opportunities and options for broader community wellbeing/ safety and lifestyles.
1.2.3	Work with key partners and the community to lobby for adequate health services in our region	Identify gaps in service delivery	DES Complete	Promotion of development of health services within the shire. Communicating with community partners.
1.2.4	Provide, maintain and develop children's play and recreational facilities that encourage active participation	Operate youth centres and vacation care programs	CSM Complete	Fully operational and functioning well. Sustained attendance numbers. New play spaces constructed in community / plans for future additions and improvements in recreational infrastructure & opportunities for residents.
1.2.5	Provide, maintain and develop passive recreational facilities and parklands to encourage greater utilisation and active participation	Maintain all parks and gardens including playground equipment and progressively upgrade shade shelters	DETS Complete & On-going	New playground equipment for parks constructed/ further parks and equip in progress.
1.2.6	Partner with police, community organisations and the community to address crime, anti-social behaviour and maintain community safety	<p>Partner with all combat emergency services and emergency support services</p> <p>Install and maintain cctv systems across the Shire</p>	<p>GM Complete</p>	<p>GM Chairs the LEMC with stakeholder representation from Police, SES Ambulance, Fire services & other agencies as required.</p> <p>Exercise are conducted to ensure readiness in emergency events including natural disasters eg; floods</p> <p>Council partnering with Agencies during Covid 19 pandemic. Three meetings this quarter.</p> <p>Mobile CCTV operational across the shire. Able to relocate for specific events. CCTV installed in Walgett and Collarenebri depots.</p>
	Provide effective regulatory, compliance and enforcement services for the community	<p>Carry out food premises inspections to ensure compliance with the Food Act</p> <p>Target number of premises audited for fire safety compliance</p> <p>Undertake impounding of animals and registrations</p> <p>Inspections of Swimming Pools for compliance</p> <p>Provide management and investigation of dog attacks and dangerous dog declarations</p> <p>Orders to be issued or served where necessary</p>	DES Complete	<p>Food Inspections in progress delayed due to COVID 19 requirements. Inspections re-commence July 2021.</p> <p>Staff working with a number of high risk premises in relation to fire safety. Providing opportunities for businesses to learn about and upgrade their fire safety services delayed due to COVID19.</p> <p>Actively working with and caring for impounded animals as required. Thorough investigations of dog attacks and action taken as required. DA lodged for construction of a new pound facility.</p> <p>Orders issued as necessary and as appropriate and followed up to ensure compliance with Overgrown vegetation and repair of buildings.</p> <p>Swimming Pool Inspections carried out as required.</p>

1.2.8				Swimming Pool compliance program to be developed on appointment of building surveyor. Educating owners of premises about compliance matters.
	Provide and maintain accessible quality sport and recreation facilities that encourage participation	Maintain swimming pools and bore baths facilities and the surrounds	DETS Complete	Ongoing upgrade of swimming pool facilities. New foot valve and pump for Walgett pool

GOAL: A diverse and creative culture

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
1.3.1	Provide enhanced and innovative library services that encourage lifelong learning	Continue yearly membership of Outback Arts Support Arts Program Increase use of library as a community space	CSM Complete	Complete for 20/21 Annual contribution - Complete Library programs delivered in line with COVID best practice. New memberships at both Libraries in place with increased numbers.
1.3.2	Work with the community and other agencies to develop major cultural and community events	Work with agencies to encourage events for the Shire Apply for grants for cultural events	EDO In progress	Continuing & sustained supports / relationships for NAIDOC, YOUTH WEEK, R U OK DAY, RECONCILIATION WEEK, numerous Festivals and celebrations implemented and pre-programmed. Successful Festivals and NAIDOC grant submissions
1.3.3	Work in collaboration with agencies and community groups to address existing and emerging issues specific to the Aboriginal and ageing communities	Implement the Aboriginal Reconciliation Plan Undertake Aboriginal Projects Develop an ageing strategy	CSM Complete Complete In progress	WSC ARAP has been adopted and in place. Action Plan referred to in all relevant delivery of programs/ initiatives First peoples initiatives continued to be supported (NAIDOC/ S2W,/Reconciliation Wek, Sorry day,) Work in progress
1.3.4	Support the development of programs which offer alternative education programs and opportunities that meet the needs of specific community sectors	Establish programs for cadetships/traineeships Advocate for the improvement of secondary school educational outcomes across the Shire	GM Complete GM In progress	Council has a strategy in place to support cadetships & traineeships. Ongoing : Council partnership with schools in place

Economic Development

GOAL: An attractive environment for business, tourism and industry

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
2.1.1	Implement tools to simplify development processes and encourage quality commercial, industrial and residential development	Advocate for the development of the Australian Opal Centre	GM Complete	Advocacy a success with grants made available across a wide range of activities.
		Ensure that building certification and inspections are carried out as per National Construction and the requirements of the Building Professionals Board	DES Complete	Building Surveyors continually act within the conditions of their Accreditation.
2.1.2	Develop the skills of businesses to maximize utilization of new technologies and the emerging broadband and telecommunications networks	Develop and implement an Economic Development Strategy	EDO Not complete	Application lodged with Black Spot program.
		Lobby for improved mobile phone coverage across the shire	EDO Complete	Lake tower upgrade 20/21
		Implement an Economic Incentive Scheme	EDO Not complete	Incentive policy under development
2.1.3	Lobby the Government to address needed infrastructure and services to match business and industry development in the region (education, transport and health)	Continue to lobby the Government for funding for transport infrastructure	GM Complete	Significant transport grants received and projects undertaken. Support for regional transport study. Major grants for CBC road, Lorne Road. Representation made to Minister Toole in June 2021.
2.1.4	Promote the Walgett Shire to business and industry and increase recognition of the area's strategic advantages	Develop business development prospects in collaboration with various government agencies	EDO Complete	Continuing. Economic initiative for Collarenebri underway. Orana RDA undertaking economic development program for Collarenebri.
2.1.5	Provision of caravan support facilities throughout the Shire	Maintain and expand facilities of the 'RV Friendly'	VIC In progress	Council investigating caravan park for Walgett.

GOAL: Employment opportunities that supports local industries

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
2.2.1	Identify partnerships and innovative funding approaches to provide for new and upgraded infrastructure for event hosting and tourism expansion	Continue to apply for grants for a new information centres for Lightning Ridge and Walgett	GM Complete	Application lodged for Lightning Ridge centre upgrade. DA approved. New grant application underway.
2.2.2	Provide land use planning that facilitates employment creation	Monitor and review Council's Local Environment Plan	DES Complete	LEP 2013 currently under review with a view to promote ease of use, simpler, more streamlined processes and promote more practices as development without consent. LSPS community plan. Housekeeping of the LEP. Progress delayed due to COVID and appointment of Town Planner.
2.2.3	Support and encourage existing business and industry to develop and grow	Maintain a sufficient supply of residential, lifestyle, agriculture, commercial and industrial zoned land	DES Not complete	LEP 2013 currently under review. Walgett Rural Residential Progress delayed due to COVID and appointment of Town Planner.
2.2.4	Develop and implement an economic development strategy which identifies potential projects and/or industries that build on the Shire's attributes and/or natural resources	Provide consultation with potential new business operators and pre-development application assistance	EDO Not complete	Continuing
2.2.5	Encourage and support youth employment initiatives	Promote the school to work programme	EDO Complete	Challenging period re: COVID. However currently (12 School 2 Work participants in roles across communities)

GOAL: An efficient network of arterial roads & supporting infrastructure; town streets & footpaths that are adequate & maintained

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
2.3.1	Provide an effective road network that balances asset conditions with available resources and asset utilisation	Undertake bitumen maintenance program in line with service levels Undertake maintenance grading program in line with service levels	DETS Not complete DETS Not complete	Ongoing Routine inspections of road network undertaken and road repairs undertaken on as needs basis. Maintenance grading has commenced
2.3.2	Maintain, renew and replace Council bridges and culverts as required	Undertake annual inspections of all bridges and culverts and update the required maintenance and repair program	DETS Not complete	Regular inspections undertaken and routine maintenance undertaken as required
2.3.3	Ensure road network supporting assets are maintained (signs, posts, guardrails etc.)	Renew and maintain Council's road network supporting assets in-line with the Asset Management Plan	DETS Not complete	Regular inspections undertaken and maintenance undertaken as required
2.3.4	Maintain existing footpaths in Shire towns and villages	Undertake annual inspections of all footpath and update the required maintenance and repair program	DETS No complete	Regular inspections undertaken and maintenance undertaken as required
2.3.5	Lobby the Government to provide needed funds to maintain regional networks	Continue to apply for grants for the reconstruction and sealing of unsealed Regional Roads and major Local Roads network Investigate using SRV(5-15%) to fund a major upgrade of Local Roads	DETS GM Complete	On-going lobbying of State Government Regional road grants received. Future road projects being developed. GM DETS and Cr Murray met with Minister Toole and Roy Butler presentation of Council submission for additional funding for Regional Roads.

GOAL: Communities that are well serviced with essential infrastructure

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
2.4.1	Implement Council's strategic asset management plans and continue to develop asset systems	Implement an electronic asset management system for all Council assets	CFO Complete	Asset system "Confirm" in place. Reconciliation between ledger and asset system to be finalised. done and coding for depreciation updated.
2.4.2	Ensure adequate public car parking and kerb and gutter infrastructure is provided and maintained	Inspect all kerb and gutter and undertake the required repair and replacement program	DETS Not complete	Works in progress
2.4.3	Provide the infrastructure to embellish public spaces and recreation areas	Undertake the maintenance program for Council's parks and gardens team	DETS Complete	Regular inspections undertaken and maintenance undertaken as required. Parks and gardens maintained to a high standard and upgrades underway.
2.4.4	Continue to lobby Government to provide incentives to appeal to airline companies to service the region	Partner with Brewarrina and Bourke to lobby the Government to subsidise airlines and the reintroduction of RPT services for Walgett and Bourke	GM Complete	FNWJO has airline service for Walgett & Lightning Ridge in operation.

Governance and Civic Leadership

GOAL: An accountable and representative Council

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
3.1.1	Provide clear direction for the community through the development of the community strategic plan, delivery program and operational plan	Implement, monitor and review the Delivery and Operational Plan	CFO Complete	Quarterly reports submitted to Council on time.
3.1.2	Engage with the community effectively and use community input to inform decision making	Deliver a Local Government week Program to engage the community and show case services provided by Council Distribute newsletters to residents	CFO Postponed DO Complete	All four quarterly editions issued.
3.1.3	Provide strong representation for the community at regional, state and federal levels	Participate in and make visible contributions to regional forums such as OROC and Western Division Advocate the needs of the Shire to State and Federal Governments	GM Postponed GM Complete	No attendees at Western Division because of flooding in Walgett Shire. On going. Presentations made to Minister Pavey and Toole in June 2021.
3.1.4	Undertake the civic duties of Council with the highest degree of professionalism and ethics	Ensure annual pecuniary interest declarations are completed Ensure Councillors comply with the Code of Conduct	GM Complete Complete	Tabled at the Oct 2020 Council meeting Compliance training held on 7 th February 2019 at Brewarrina.
3.1.5	Councillors represent the interests of the whole of the Shire area	Arrange seminars to ensure all Councillors appreciate their roles	GM Complete	No training due to Covid restrictions

GOAL: Implement governance and financial management process that support the effective administration of Council

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
3.2.1	Develop processes that ensure that legislative and financial standards are actioned in a timely manner	Provide financial reports to management and staff to assist in budget control and decision making Complete quarterly budget review statements in line with statutory requirements Review, revise and maintain Council's Long Term Financial Plan Oversight financial decision making process	CFO Complete CFO Complete FO GM Complete	Fortnightly reports issued Reports tabled on time . Adopted by Council at the June 2021 Ordinary meeting.

GOAL: Promote community involvement in Government decision making

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
3.2.1	Engage with the community through effective consultation and communication processes	Facilitate the delivery of community presentations to Council Meetings Conduct regular community meetings to present the annual budget	GM Complete	Ongoing. Community meetings held in June 2021.

3.3.2		Promote community involvement in any emerging Government Initiatives	GM and CFO	
	Develop and implement community feedback systems that provides for community input on council projects and activities	Develop an online survey for Council's website	EDO Not complete	Not yet commenced

GOAL: Promote community involvement in Government decision making

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
3.4.1	Resource the organisation of Council adequately to provide the services and support functions required to deliver the goals and strategies detailed in this plan	Resources provided in a timely fashion	GM Complete	Resources allocated in accordance with budget
3.4.2	Implement and maintain a performance management framework to enable clear reporting on progress in Councils strategic planning documents	Report to Council Meetings	GM & Directors Complete	Reports tabled in accordance with Legislation

Sustainable Living

GOAL: Operate an an urban waste management system that meets the community needs and environmental standards

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
4.1.1	Develop and implement a Shire Wide Waste Management strategy that includes recycling services	Develop and implement the Waste Management Strategy Effectively manage the domestic waste and landfill management contracts	DES Complete	Waste strategy finalised and new action plan for Walgett and Lightning ridge landfills in operation. Strategies for the unmanned landfills are on-going to improve site management.
4.1.2	Implement initiatives to reduce illegal dumping and provide community education to prevent litter	Actively respond to complaints and issues identified to ensure appropriate outcomes for illegal development, dumping and other activities such as abandoned vehicles, noise pollution and odour. Develop and implement a waste education program	DES Complete DES Complete	Council has received monies from EPA Trust for cleanup project Council has dedicated budget monies for cleanup projects and will continue to target illegal dumping through RID ONLINE education and new processes.

GOAL: Provide potable and raw water supply systems that ensures enhanced water security and meets health standards

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
4.2.1	Improve and upgrade the water supply infrastructure through an asset management framework	Complete an annual water main replacement program Ensure water supply is provided and maintained in compliance with the Drinking Water Quality requirements	DETS Complete	Ongoing Regular water testing undertaken in accordance with Drinking Water Management plan
4.2.2	Maintain and renew the sewerage network infrastructure to ensure the provision of efficient and environmentally-sound sewerage services	Operate the sewer treatment plants in an efficient manner	DETS Complete	Ongoing
4.2.3	Ensure adequate stormwater and drainage infrastructure is provided, maintained and renewed	Maintain and renew the stormwater and drainage infrastructure	DETS Complete	Regular inspections undertaken and maintenance undertaken as required

GOAL: A sustainable environment that recognises our rivers, natural environment, ecological systems and biodiversity

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
4.3.1	Promote and raise community awareness of environmental and biodiversity issues	Undertake waste avoidance, waste reduction and recycling program	DES Complete	Council actively supports and works with Container Deposit Scheme for return and earn. Reducing, Reusing and Recycling of waste continuing to be a priority. \$200k grant for recycling shed at Walgett. Grant and \$200k for recycling in Lightning Ridge DA's in progress or approved.
4.3.2	Protect and maintain a healthy catchments and waterways	Inspect Council's water networks and take samples when necessary	DETS Complete	Ongoing
4.3.3	Protect the Shire's historic buildings and sites recognising their value to the community	Implement the recommendations of Council's heritage advisor	DES Complete	Development and promotion of the Council Local Heritage Fund which operates annually. Anticipate participation in the Heritage Near Me Program.

GOAL: Maintain a healthy balance between development and the environment

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
4.4.1	Retain open space that are accessible to everyone	Monitor environmental protection measures for sensitive land	DES In progress	Implement new Biodiversity Laws and Walgett LEP and DCP 2013 & 2016.
4.4.2	Ensure that Walgett Shire is sufficiently prepared to deal with natural disasters	Provide annual contribution to the RFS, SES and NSW Fire and rescue	GM & LEMC Complete	Annual contribution for 20/21 payment made
4.4.3	Educate the community about sustainable practices	Promote and provide adequate and user friendly pre-lodgment advice on all aspects of development	DES Complete	Actively providing pre-lodgment services and advice. Attend on-site inspections and provide advice on all aspects of development. Making staff available for questions and queries and working actively with clients.

Infrastructure

GOAL: Provide and maintain an effective road network that meets the community needs and expectations

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
5.1.1	Manage the road network to respond to community needs, growth in the Shire, improving road safety and improving transport choices	Continually revise the works program for regional and local roads	DETS Not complete	On going
5.1.2	Develop a strategy that addresses transport options for the local community	Advocate for taxi services, air services and public transport	GM Complete	Air Services see 2.4.4
5.1.3	An effective complaints management process that effectively responds to residents issues regarding roads	Maintain complaints management process Complaints actioned within 7 days through the CAR system	DETS Complete CFO Complete	Complaints lodged and processed Complaints processed within 14 days. O/S complaints followed up.

GOAL: A Regional and State Road network that is appropriately supported and resourced by the Government

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
5.2.1	Ensure that the road network is maintained to a standard that is achievable within the resources available	Continually revise the works program for regional and local roads	DETS Not complete	Regular inspections undertaken and maintenance undertaken as required
5.2.2	Maintain an effective operational relationship with the Roads and Maritime Services	Submit progress reports in a timely manner	DETS Complete	Routine maintenance undertaken in accordance with contractual requirements
5.2.3	Lobby the Government to provide needed funds to maintain regional and state road networks	Continue to advocate for betterment and other funding through advocacy to state/federal Government	GM Complete	Continuing to lobby other levels of Government for additional funding. GM, DETS and Cr. Murray met with Minister Toole in June 2021 and lodged submission for additional funding for regional roads.

GOAL: Maintain and improve Council's property assets to an optimal level

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
5.3.1	Manage properties in accordance with Council Asset Management Plan	Carry out the property works program in line with the annual budget	CFO Complete	Program for 20/21 underway with some work in progress to be carried forward to 2021/22.

GOAL: Provision of facilities and communication services

CSP REF	STRATEGY	ACTION	RESPONSIBILITY	STATUS 30th June 2021
5.4.1	Provide a range of recreational and community facilities	Maintain and upgrade Council's community halls and reserves	CFO Complete	On going
5.4.2	Represent the community with regard to external services including energy, communication, water, waste management and resource recovery	Lobby service providers in response to identified community concerns including mobile phone services	GM Complete	Further applications to be lodged in new program. (Black spot program). Lake tower upgrade complete.
5.4.3	Advocate to utility and communication providers regarding the	Lobby service providers in response to identified community concerns	GM	On-going and service providers implementing improved services



Attachment C

2020/2021 ANNUAL REPORT

2020/2021 State of the Environment Report

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1 INTRODUCTION

All councils are required to prepare a State of the Environment report (SOE) and make that report available to the public, as well as submitting it to the Division of Local Government, Department of Premier and Cabinet. Supplementary reports provide an update on existing issues, as well as outlining new ones that have arisen since the previous SOE. Comprehensive SOEs are required to be prepared in the “year ending after each election of the councillors for its area”.

1.1 GUIDELINES

The Department of Local Government has published guidelines for state of the environment reporting, titled ‘Environmental Guidelines – State of the Environment Reporting by Local Government’, published December 1999.

2 WALGETT SHIRE - BACKGROUND

The Shire has a total area of 22,330 square kilometres and is located in north-western New South Wales as shown in Figure 1. Walgett Shire adjoins a number of other shires, and the state of Queensland (Figure 2).

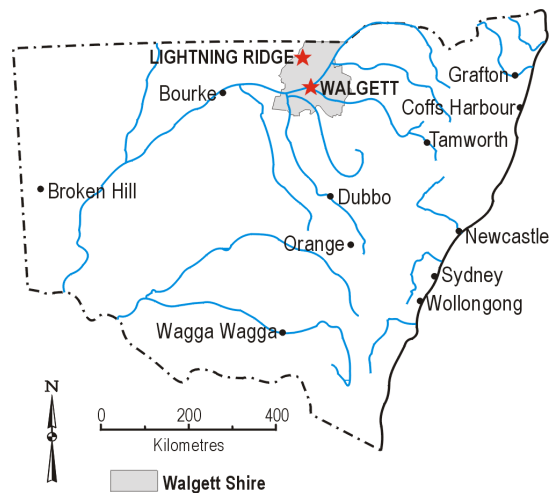


Figure 1 – Location of Walgett Shire in NSW.



Figure 2 – Adjoining shires.

2.1 LAND TITLES

Administratively Walgett Shire is separated into the Central Division (11,310 km²) and the Western Division (11,030 km²). The Barwon River separates the two divisions, as shown in Figure 3. Freehold land titles are dominant within the Central Division, while most of the Western Division consists of Crown Land held under Western Lands Leases.



Figure 3 – Western and Central Divisions.

As shown in Figure 4, within the Shire there is about:

- 445 square kilometres (44,500 hectares) of Nature Reserves and National Parks.
- 36 square kilometres (3,600 hectares) of State Forest.

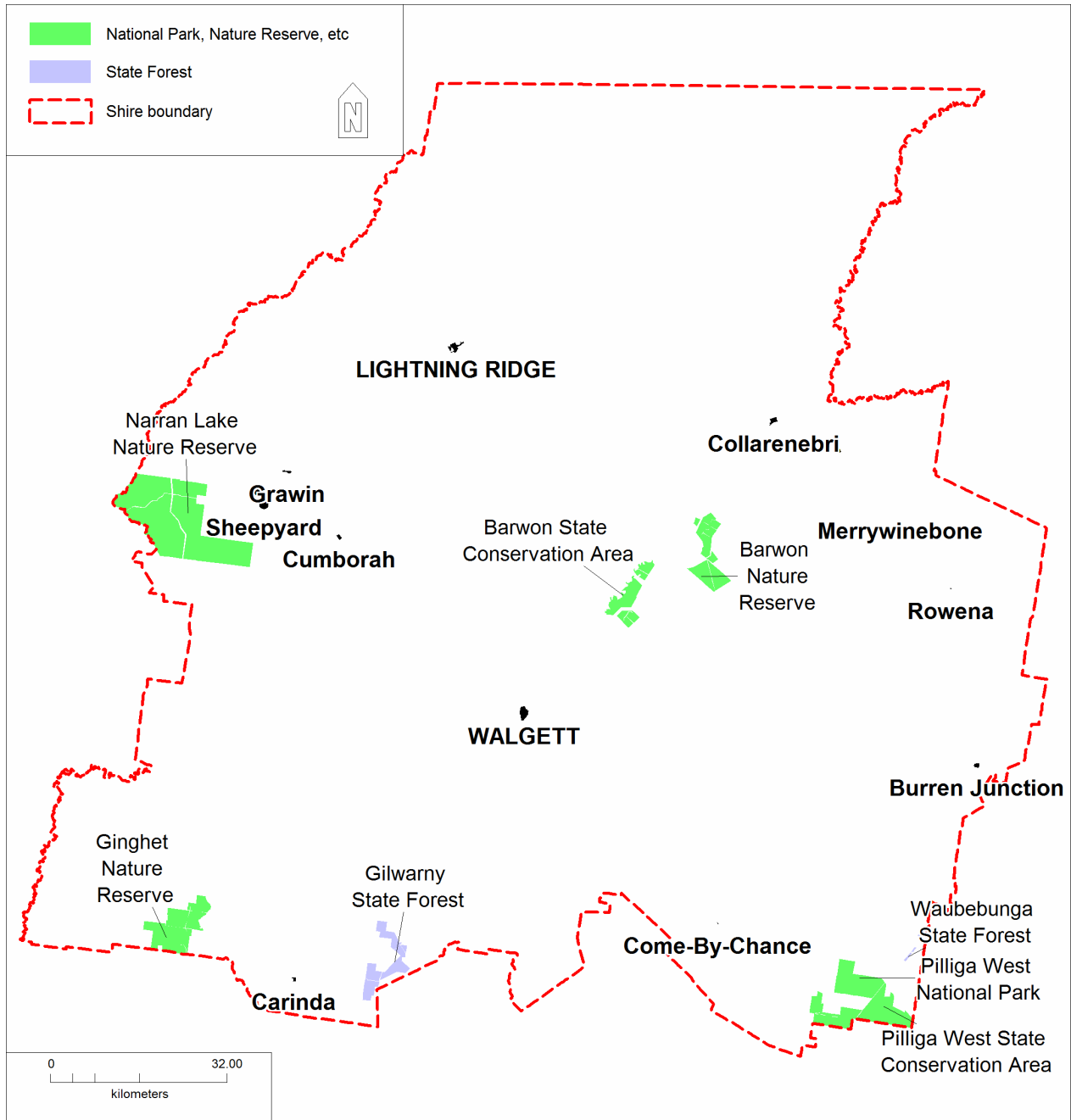


Figure 4 – Nature reserves and state forests within the Walgett Shire.

2.1.1 CROWN RESERVES BY MANAGEMENT TYPE FOR WALGETT LGA

- Council - 53
- Corporation - 9
- No management - 4
- Administrator - 0
- Trust unknown - 13
- Devolved to Council - 19
- Department of Industry - Crown Lands & Water - 1
- Trust Board – 5

2.1.2 Rural WLLs

Total number of Rural WLLs in Walgett LGA: 542

Area of Rural WLLs in Walgett LGA: 1,331,694ha

2.1.3 Cultivation Consents

Total number of consents: 169 Cultivation Consents

Area of Cultivation Consents: 122,394 ha

2.1.4 Voluntary Surrender Scheme (VSS) at Lightning Ridge

The total cost of the VSS (exclusive of GST) was \$6.8 million. The VSS included the surrender of nine lots comprising four properties and covering an area of over 19,500 hectares.

2.1.5 Lightning Ridge and Surrounding Opal Fields Management Reserve (LRSOFMR)

The reserve area is 20,300 hectares.

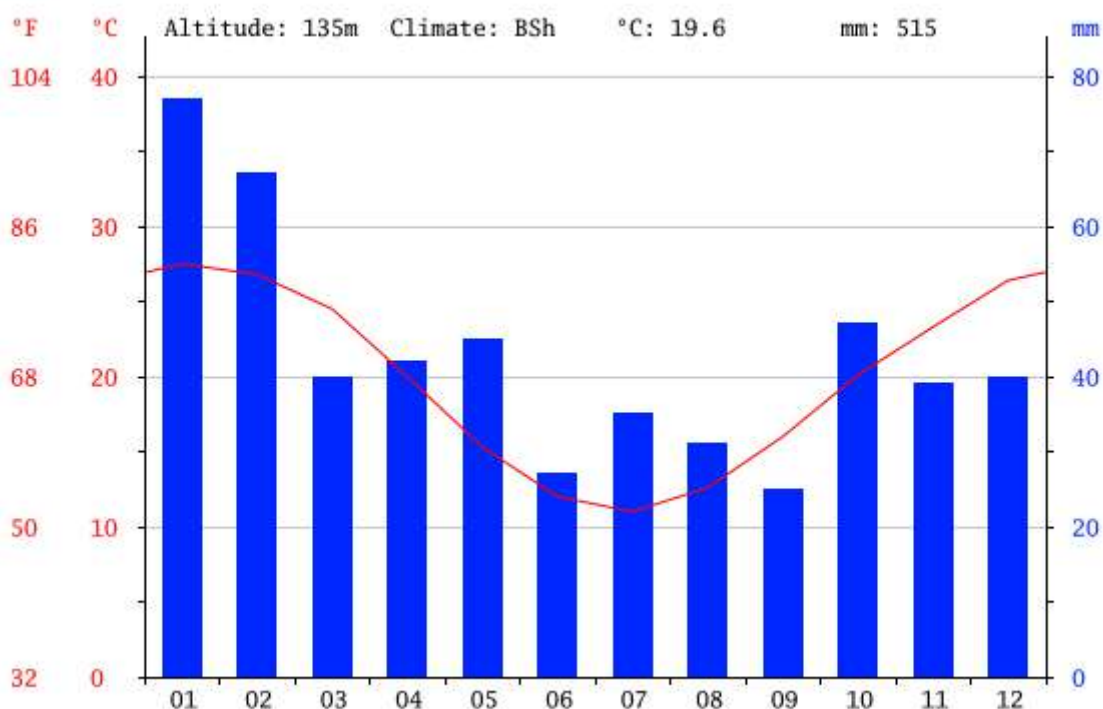
The reserve purposes are: Opal Mining and Exploration, Public Access, Tourist Facilities and Services, Accommodation, Heritage Purposes, Public Recreation, Future Public Requirements, Environmental Protection, Rural Services and Government Services.

The Reserve is currently managed by the Land Administration Ministerial Corporation through the NSW Department of Industry – Lands. It is anticipated that a Community Trust will be appointed to manage the Reserve in the future.

2.2 NATURAL ENVIRONMENT

2.2.1 Climate

Walgett's climate is hot to very hot in summer and mild to cool in winter, with occasional frosts. Summer temperatures frequently rise above **40 °C**, and a maximum temperature of **49.2 °C (120.6 °F)** was recorded on 3 January 1903, which is one of the hottest temperatures recorded in the state. (Ref Wikipedia)



2.2.2 Landform

A number of rivers pass through the Shire including the Barwon, Namoi, Macquarie, Castlereagh, Narran and Moonie rivers. The dominant landform is a floodplain, with an elevation between 120 and 145 m above sea level. In the northern portion of the shire there are a number of ridges that reach a maximum elevation of about 160 m above sea level.

Both the floodplain and ridge landforms can be seen in Figure 5 which is an 'image' showing the relative levels of radiometric potassium detected from aerial surveys conducted by NSW Mineral Resources in the mid 1990s. Red and yellow coloured areas represent land that has comparatively elevated levels of radiometric potassium

while green and purple coloured areas have comparatively lower levels. The red and yellow areas are generally ridge landforms or significant man made water storages.

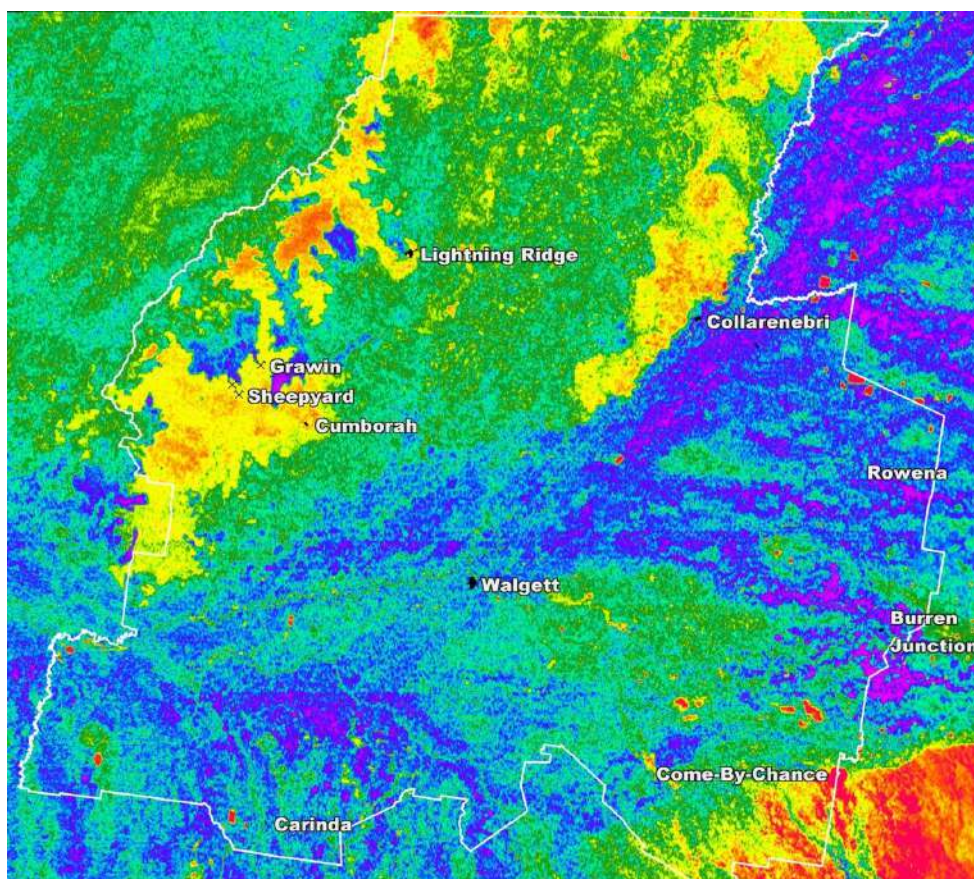


Figure 5 – Radiometric potassium ‘image’ showing elevated land and water storages as red/yellow, flood plains as green and purple.

2.2.3 Geology

Extensive flood plains of unconsolidated Quaternary alluvial silt and clay dominate local geology, as shown in Figure 6 below. There are also some comparatively small claypans and intermittent lakes that typically contain finer grained sediments such as mud and silt. Ridges of Cretaceous claystone and sandstone exist in the Lightning Ridge, Cumborah and Collarenebri areas. The ridges typically have a veneer of unconsolidated Tertiary alluvial gravel, which can also be consolidated in some areas forming a rock known as silcrete.

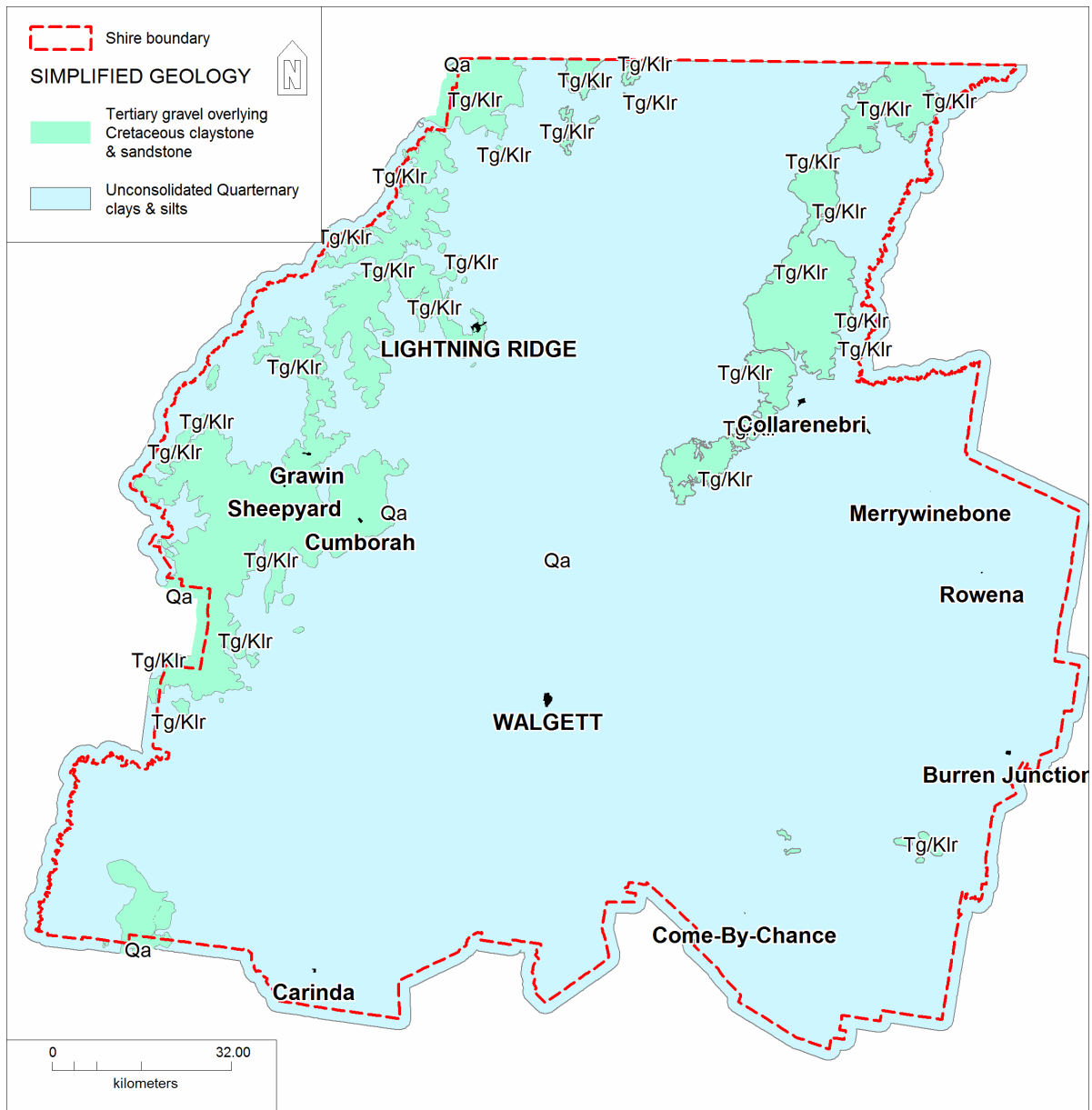


Figure 6 – Simplified geological map of the Walgett Shire ¹.

2.2.4 Vegetation

Native vegetation communities within the shire are predominantly woodlands and open woodlands, as shown in Figure 7. Dominant tree species within the woodlands include *Eucalyptus populnea* (bimble box), *Callitris glaucophylla* (white cypress pine), *Eucalyptus microtheca* (coolibah), *Eucalyptus largiflorens* (black box) and *Eucalyptus*

¹ Derived from GIS data provided by Mineral Resources division, NSW Department of Trade and Investment, Regional Infrastructure and Services.

camaldulensis (river red gum). Open woodland areas have a similar dominant tree species.

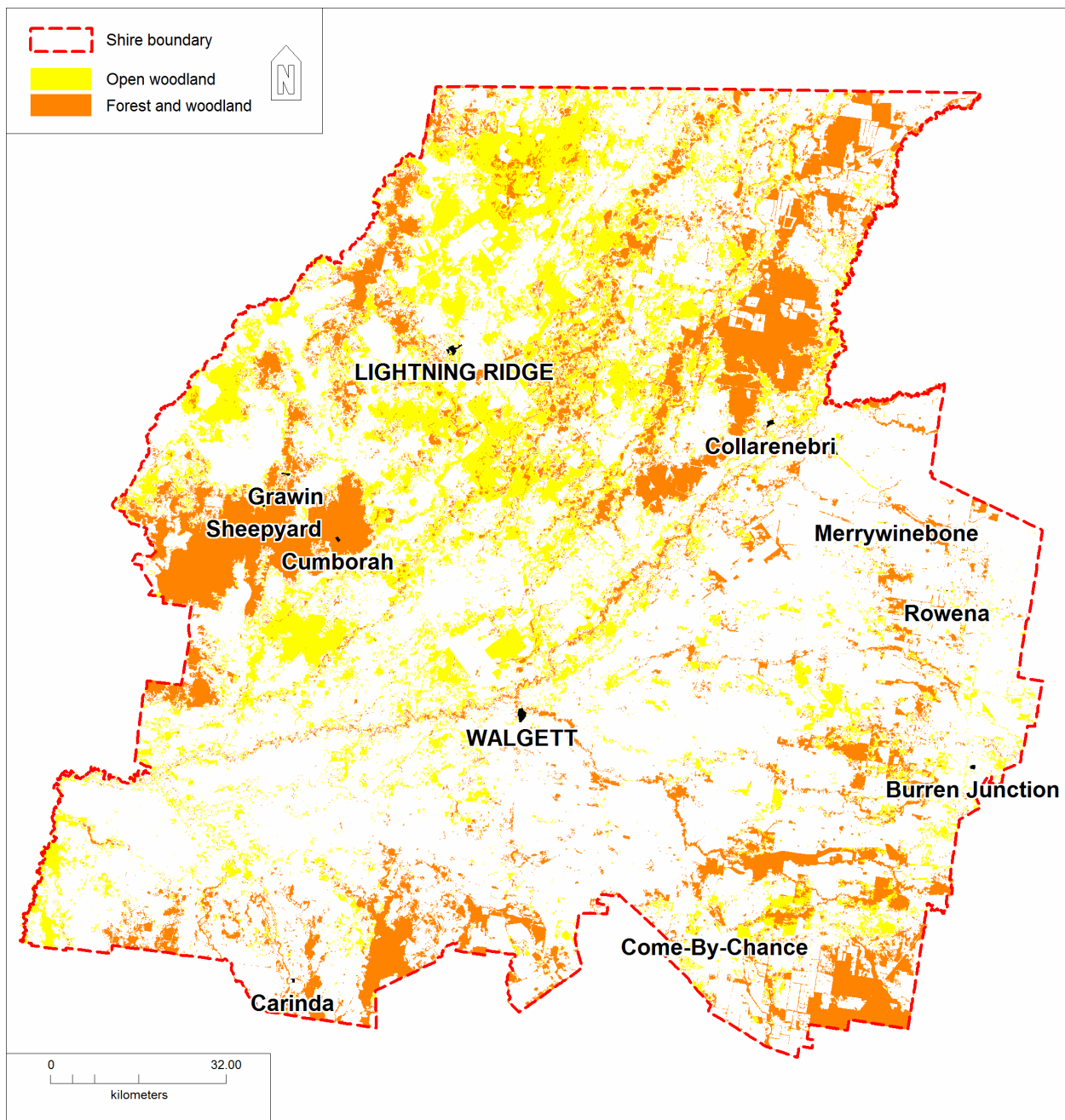


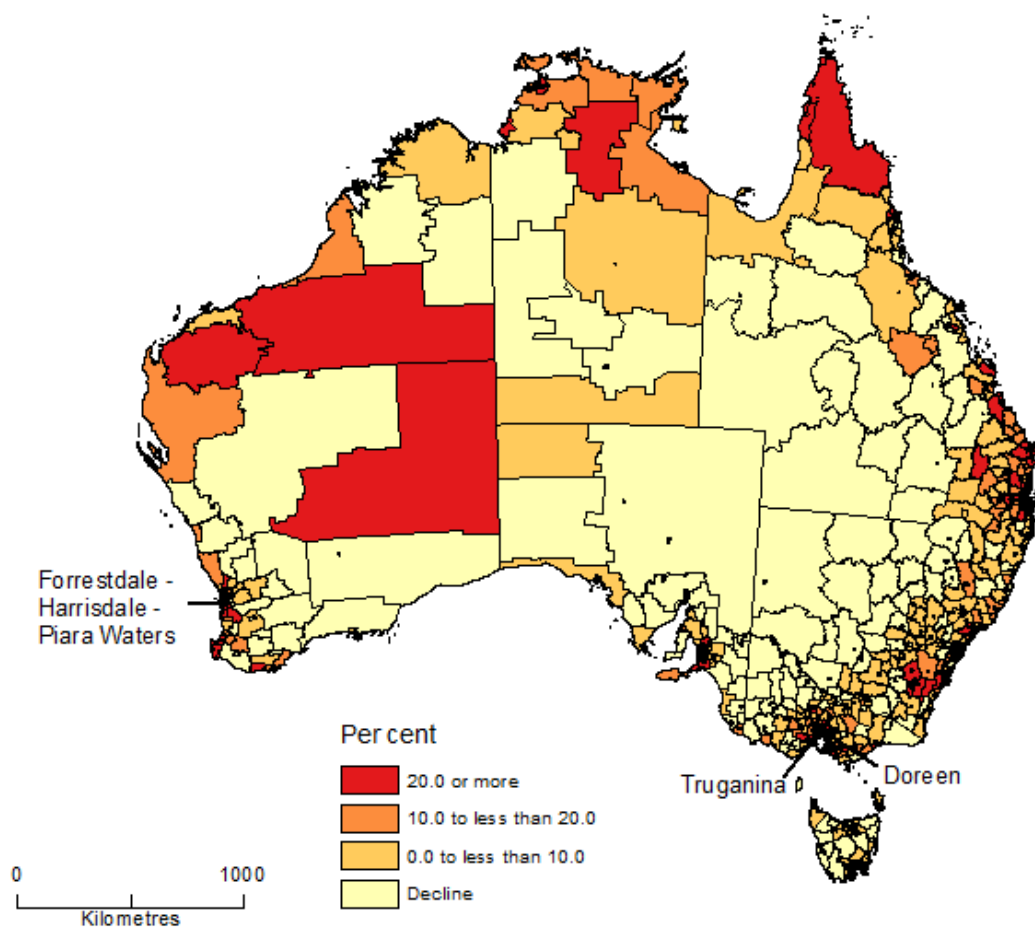
Figure 7 – Simplified vegetation classification map of Walgett Shire ².

² Derived from 2004 remote sensing data provided by the NSW Rural Fire Service.

2.3 POPULATION

Urban centres within the Shire include Burren Junction, Carinda, Collarenebri, Cumborah, Cryon, Lightning Ridge, Rowena and Walgett. There are also numerous people living in mining camps on the opal fields at Grawin, Glengarry, Sheeppark and Lightning Ridge. Population trends are similar to many rural areas of Australia.

Population Change, Australia - 2006-2016 (ABS – 2017)



Population profiles derived from census data are summarised in Table 1.

Table 1 – Population distribution and dwellings (locality)³.

Name	2006 Population	2011 Population	2011 Dwellings	2016 Population	2016 Dwellings
Walgett	1,946	2,267	998	2,145	993
Lightning Ridge	2,682	2,492	1,721	2,284	1,594
Carinda	194	185	116	158	101
Collarenebr i	973	767	397	650	357
Burren Junction	130	300	211	276	169
Shire Total	8,131	6,941	2,664	6,107*	3,693*

* Includes areas outside villages.

Figures above supplied by the Australian Bureau of Statistics do not correspond with anecdotal evidence, suggesting large variances in the quality of the data for Walgett Shire.

Age - The median age of people in Walgett (A) (Local Government Areas) was 43 years. Children aged 0 - 14 years made up 20.1% of the population and people aged 65 years and over made up 19.1% of the population.

Ancestry - The most common ancestries in Walgett (A) (Local Government Areas) were Australian 35.4%, English 22.1%, Australian Aboriginal 7.1%, Irish 6.6% and Scottish 5.6%.

³ Australian Bureau of Statistics Census of Population and Housing.

Country of Birth - In Walgett (A) (Local Government Areas), 77.4% of people were born in Australia. The most common countries of birth were England 1.3%, New Zealand 1.0%, Germany 0.7%, Philippines 0.6% and Croatia 0.4%.

2.4 ECONOMIC

Income - The median weekly personal income for people aged 15 years and over in Walgett (A) (Local Government Areas) was \$464, compared to an average of \$664 across NSW.

Tenure - Of occupied private dwellings in Walgett (A) (Local Government Areas), 38.0% were owned outright, 13.1% were owned with a mortgage and 39.5% were rented. Median rents were \$145.00 compared to NSW average \$380.00.

Motor Vehicles - In Walgett (A) (Local Government Areas), 35.1% of occupied private dwellings had one registered motor vehicle garaged or parked at their address, 26.9% had two registered motor vehicles and 17.7% had three or more registered motor vehicles.

Internet Access - In Walgett (A) (Local Government Areas), 58.2% of households had at least one person access the internet from the dwelling. This could have been through a desktop/laptop computer, mobile or smart phone, tablet, music or video player, gaming console, smart TV or any other device. Compared to average in NSW of 82.5%.

Industry

Dominant industries within the region include cropping (wheat, cotton, chickpeas), grazing (sheep, cattle), opal mining and tourism. Most of the land in the south east of the Shire is suitable for cropping while the land in the west and north tends to be better suited for grazing, as shown in Figure 8.

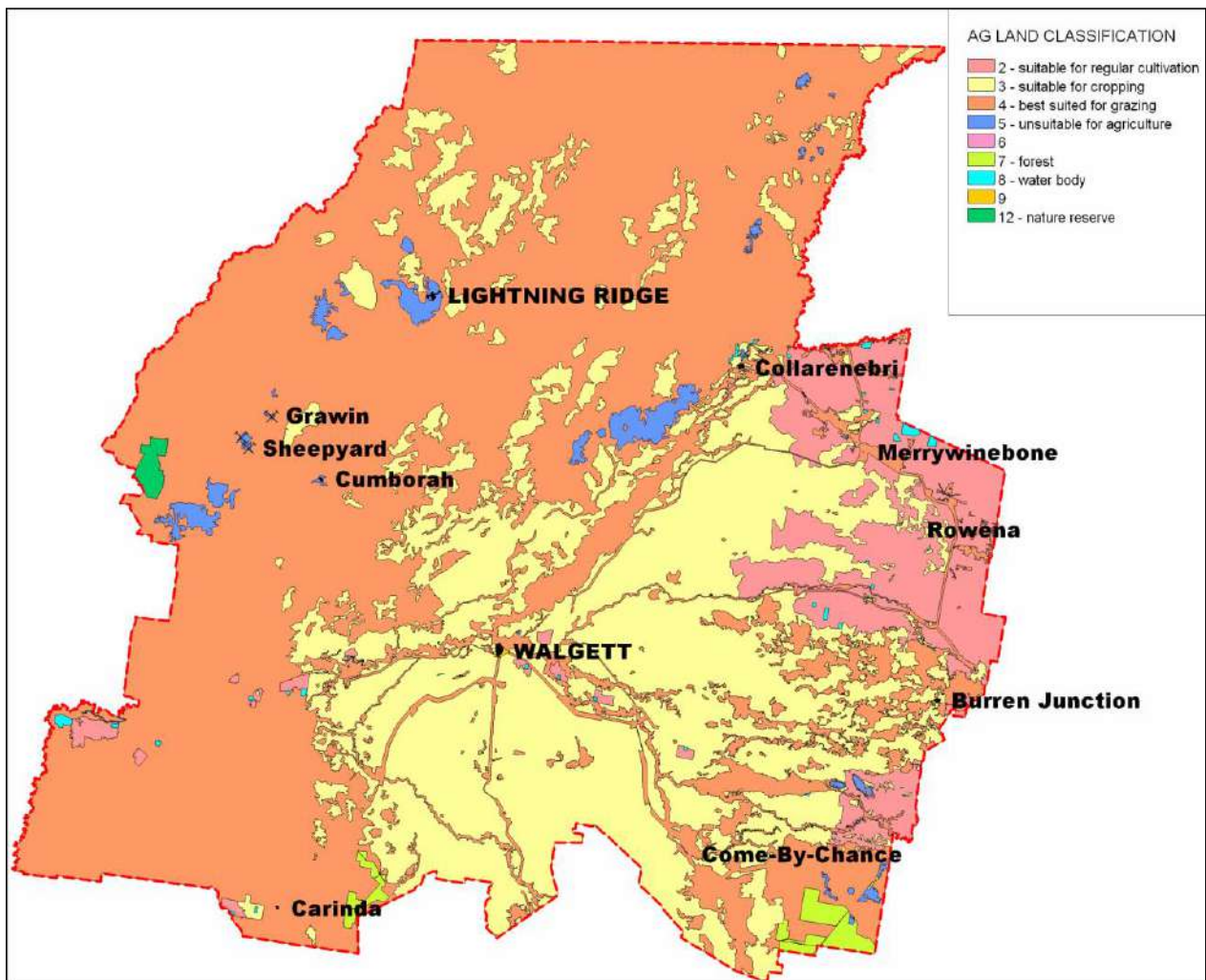


Figure 8 – Land capability map. ⁴

3 LAND

3.1 CLEARING

3.1.1 Pressure

Excessively dense areas of native vegetation in the form of invasive native scrub (INS), dominated by woody weeds such as budda, cypress pine, turpentine and eucalypts, can have significant adverse environmental and agricultural impacts. INS is quite common within the Shire, especially in the Western Division. Dense stands of INS reduce habitat and can lead to increased potential for soil erosion, changes to soil surface hydrology and a change in biodiversity as a result of reduced ground cover. From an agricultural

⁴ Adapted from GIS data produced by Hindle, J.P., Grosskopf, T. & Watson, C.R., for the Agricultural Land Classification Study – Walgett Shire, published 2000 by NSW Agriculture.

perspective, land affected by INS often has negligible productivity. Selective clearing, or thinning, of INS can have positive environmental and agricultural outcomes ⁵.

There is a widespread desire within the local agricultural community for a reduction in regulatory controls which restrict or inhibit land clearing. Many landholders would like the opportunity to clear additional land for the cultivation of crops such as wheat and chickpeas. This desire has been partially stimulated by progressive improvements in cultivation techniques that preserve soil moisture and maximise crop yields.

There are a range of land degradation issues that can arise from inappropriate land clearing, including:

- Soil erosion – Removal of endemic vegetation and cropping of marginal lands can result in increased rates of soil erosion. Drought conditions can further accelerate rates of soil erosion.
- Dryland salinity – Clearing reduces the abundance of deep rooted perennial vegetation which is replaced with comparatively shallow rooted crops and pastures. This can then result in rising water tables.
- Loss of flora and fauna – Clearing reduces the extent and diversity of native vegetation communities, and the habitat available for occupation by native fauna. Many plant and animal species cannot adapt to the changed environmental conditions.
- Water quality degradation – Clearing and cropping near watercourses can reduce surface water quality by increasing soil erosion and sediment loads within watercourses, as well as by allowing pesticides and nutrients to more readily flow into watercourses.
- Chemical alteration of soil – Removal of native vegetation and its replacement with a grazing or cropping system driven by man will change the level of organic carbon, potentially increase the amount of man-made chemicals such as pesticides and fertilisers, as well as possibly alter the nature of biological activity in the soil.
- Weed establishment – The elimination of native vegetation can often result in an increase in the variety and density of weeds species.

⁵ Western Catchment Management Authority

http://www.western.cma.nsw.gov.au/Publications/2011_NV_9_INS.pdf .

3.1.2 State

To be able to determine the current extent of land clearing within the Shire, an understanding of the land use history for the region is required, along with accurate mapping of the extent, density and composition of vegetation communities prior to thinning or clearing. The required mapping does not exist. Nevertheless, high resolution (0.5m pixel) aerial photography taken in 2009 was used to produce a map showing areas where there is clear evidence that endemic vegetation has been cleared (Figure 9). This map indicates that at least 7,104km² (31.8%) of the Shire has been cleared. Extensive areas of thinned vegetation are not shown. Most of the cleared land is held under freehold title and located within the Central Division.

During the 2000s there has been an increasing trend toward farmers moving from cultivation farming to no-till farming systems. One survey has shown that 82% of responding farmers in northern NSW, including within the Walgett region, practice no-till farming ⁶. Recognised benefits of no-till farming include:

- Reduced susceptibility to land degradation through stubble retention,
- More manageable soils and improved soil structure, especially in control traffic situations due to less trafficability,
- Higher levels of organic matter and biological activity,
- Greater amounts of water harvested to grow the crop in dry areas,
- Often less in-crop weed emergence and safer use of pre-emergent herbicide for weed control,
- Under no-till management fields tend to lose less carbon to the atmosphere compared with fields that are cleared yearly,
- Less labour, fuel and machinery costs per hectare; and
- Improved whole farm profitability and sustainability ⁷.

⁶ Western Australian no tillage farmers assoc.

http://www.wantfa.com.au/index.php?option=com_content&view=article&id=94&Itemid=69

⁷ Grains Research & Development Corp http://www.grdc.com.au/uploads/documents/GRDC_adoption_of_no-till.pdf

3.1.3 Response

In 2014 Local Land Services replaced the former Catchment Management Authorities. The Walgett LGA is managed by North West Local Land Services and while they have an office in Walgett their main office is in Narrabri.

PVPs are a voluntary, legally binding agreement between a landholder and the CMA, which are registered on the land title binding subsequent land owners. CMAs assess PVP proposals for positive and negative impacts on salinity, water quality, biodiversity and soils⁸.

There is an ongoing concern within the agricultural community that:

- A better balance needs to be established between opportunities for development and environmental outcomes.
- Excessive regulatory controls on clearing are having an unnecessary adverse impact on the local economy and the sustainability of agriculture.
- Opportunities exist for additional clearing within the Shire that will not have significant adverse environmental impacts, especially the Western Division.

⁸ NSW Office of Environment & Heritage web site at <http://www.environment.nsw.gov.au/vegetation/pvp.htm>

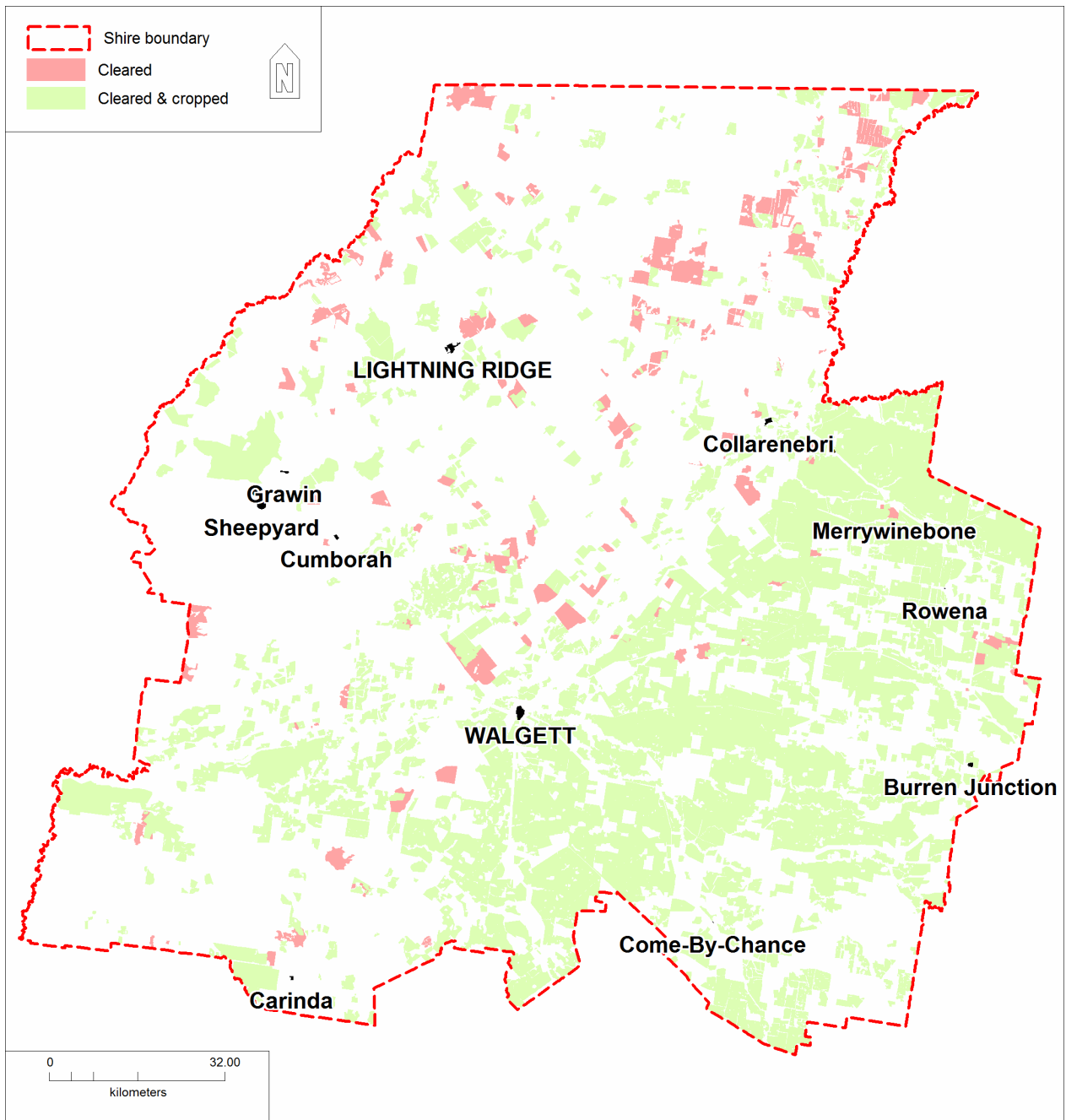


Figure 9 – Minimum extent of cleared land 2009.⁹

⁹ Derived from 0.5m resolution aerial photographs taken during 2009 by the Land and Property Management Authority.

3.2 OPAL MINING

3.2.1 Pressure

There is a widespread desire within the local opal mining community for improved access to land for mining and prospecting. Active opal prospecting and mining occurs to varying degrees on the opal mining 'fields' shown in Figure 10. Opal prospecting is generally undertaken by drilling holes in the ground that range from 0.1 to 1m in diameter and are up to 25m deep. Once opal has been found in an area, underground and open cut mining techniques may be used to extract the opal bearing claystone.

Opal mining can have a number of detrimental environmental impacts, including:

- Soil compaction and erosion – Vehicle movements associated with opal mining and prospecting can result in increased rates of soil compaction and erosion. Rill and gully erosion can occur, especially when access tracks are located perpendicular to the contours of the land.
- Loss of native flora and fauna – Clearing associated with the establishment of mine sites, mullock stockpiles and tailings dams reduces the extent and diversity of native vegetation. Vegetation removal also reduces the habitat available for native fauna.
- Loss of native fauna and domestic livestock – Mine shafts and exploration drill holes can pose a hazard for livestock and fauna, especially if they are not secured (ie fenced, covered or backfilled). Animals can be injured, sometimes fatally, when falling into them.
- Chemical alteration of soil and runoff – Moderate levels of salinity within mullock, especially that recovered from deeper (>5m) rock layers, may increase the salinity of soil and runoff.
- Weed establishment – Weeds, especially cacti and succulents, tend to occur more frequently and at a higher density in the vicinity of mining camps on the preserved' opal fields. Many species were introduced to the area as ornamental plants, but have since become naturalised and are now effectively environmental and agricultural weeds.
- Rubbish – Active and abandoned mine sites can be associated with various forms of rubbish, including derelict mining equipment, car bodies and bottles.

An example of an area where opal mining and prospecting operations have occurred is shown in Plate 1. Mullock resulting from mining and prospecting operations tends to be white coloured.

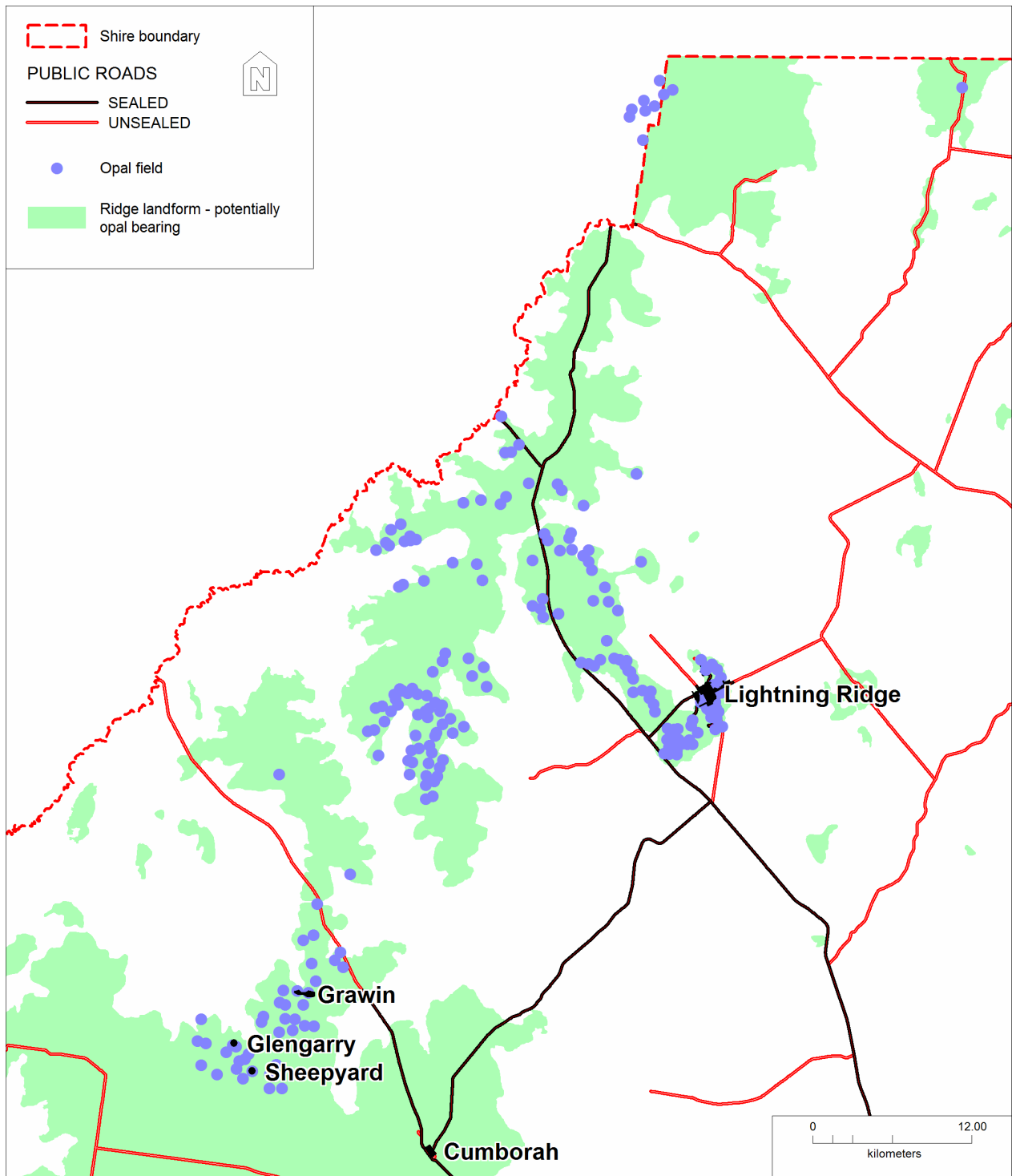


Figure 10 – Location of opal fields.



Plate 1 – Example of an opal mining area, Coocoran opal fields ¹⁰.

3.2.2 State

One of the most active opal mining areas continues to be the Mulga ‘rush’ in the Grawin Glengarry area, discovered late in 2000. Mineral Claim statistics (Table 2) indicate that there has been an ongoing decline in the total number of current claims over recent years.

¹⁰ 2009 aerial photograph, supplied by NSW Land & Property Information.

Table 2 – Mineral claims statistics for the Lightning Ridge region ¹¹.

MINERAL CLAIMS	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
RENEWED	2,692	2,931	3,075	3042	2897	2423
REGISTERED	284	260	393	438	408	387
CANCELLED	225	283	253	291	301	245
LAPSED	87	144	121	131	156	141
REHABILITATED & SECURITY BOND RELEASED	290	636	673	549	615	392
CURRENT 30 June	3306	3148	3208	3207	3159	3173

3.2.3 Response

Opal mining is primarily regulated by the Mineral Resources division, NSW Department of Trade and Investment, Regional Infrastructure and Services. In recent years the Department has increased the typical security deposit required to be lodged for each Mineral Claim from \$100 to \$700. In the event that a claim is not satisfactorily rehabilitated when mining operations have ceased, the Department can use the security to undertake any rehabilitation earthworks that may be required.

The Department has advised that various rehabilitation projects were undertaken during 2011-2012, including:

- Backfilled 198 mine shafts, predominantly on opal fields in the vicinity of Lightning Ridge.
- Backfilling 1 subsidence area.
- Removing rubbish and mullock from several sites.
- Upgrading fencing of mine shafts with heritage values.

¹¹ Mineral Resources division, NSW Department of Trade and Investment, Regional Infrastructure and Services, Lightning Ridge



Plates 2 & 3 – Before and after example of a rehabilitated opal mining subsidence area, near Astronomer’s Monument, Lightning Ridge¹¹.

3.3 LOCAL ENVIRONMENTAL PLAN

3.3.1 Pressure

Under the provisions of the Environmental Planning and Assessment Act 1979, Council is the authority which determines whether a development proposal should be approved via a Development Application. As part of the process to assess a development proposal, Council may provide neighbours to a development site with the opportunity to make written submissions regarding the proposal. Periodically Council receives objections to a proposal and is obligated to balance the concerns of objectors against the benefits which are expected for the community if a development is approved.

3.3.2 Walgett Local Environmental Plan 2013

The zoning of a given land parcel of land is a key factor which determines whether a proposed development is permitted or not within a given area. Council's current zoning maps under the are established under the Walgett Local Environmental Plan 2013.

3.4 WEEDS - *Cylindropuntia rosea* – Hudson Pear

3.4.1 Pressure

A wide range of agricultural and environmental weeds exist within Walgett Shire¹². One of the major problem species is *Cylindropuntia rosea*, and another is *Cylindropuntia tunicata*. Although these weeds are superficially similar in appearance, *C. rosea* has white spines (as shown in Plate 2) and pink flowers, while *C. tunicata* has spines that are pale brown and off yellow coloured flowers. Locally both species are known by a range of informal names, including thistle cholla, Hudson pear and tiger pear.

¹² <http://www.noxiousweeds.org.au/declared-weeds>

¹³ <http://www.dpi.nsw.gov.au/agriculture/pests-weeds/weeds/profiles/hudson-pear>



Plate 4 – *Cylindropuntia rosea*, spines are about 4cm long.

Locally *C. rosea* is the most abundant of the two species, and has recently been declared a noxious weed under the *Noxious Weeds Act 1993*. Its control class is a class 4 noxious weed throughout NSW.¹³ It forms plants up to two metres tall that occur in densities ranging from less than one plant per hectare up to more thousands of plant per hectare. Segments of the cactus readily break upon contact with a tyre, animal or person and become temporarily impaled in the tyre or flesh, and are frequently transported to another location that was previously free of infestation with the plant.

Both species are significant agricultural and environmental weeds. The spines readily penetrate the flesh of animals, including humans. Dense infestations of the plant form barriers that are hazardous for animals to walk through.

3.4.2 State

Based on data supplied by the Castlereagh Macquarie Country Council, historically there has been five medium to high density occurrences of *C. rosea* with a combined area of about 111km², as shown in Figure 11. Scattered plants have been found over an area of about 458 km². *C. tunicata* plants are known from the general vicinity of the Grawin opal fields and the Old Coocoran opal field.

Presently plants larger than 0.5m high are quite rare because most have been killed by herbicide spraying since the early 2000s. Now the vast majority of plants are under 10cm in size and tend to be found clustered at sites where larger plants grew previously.

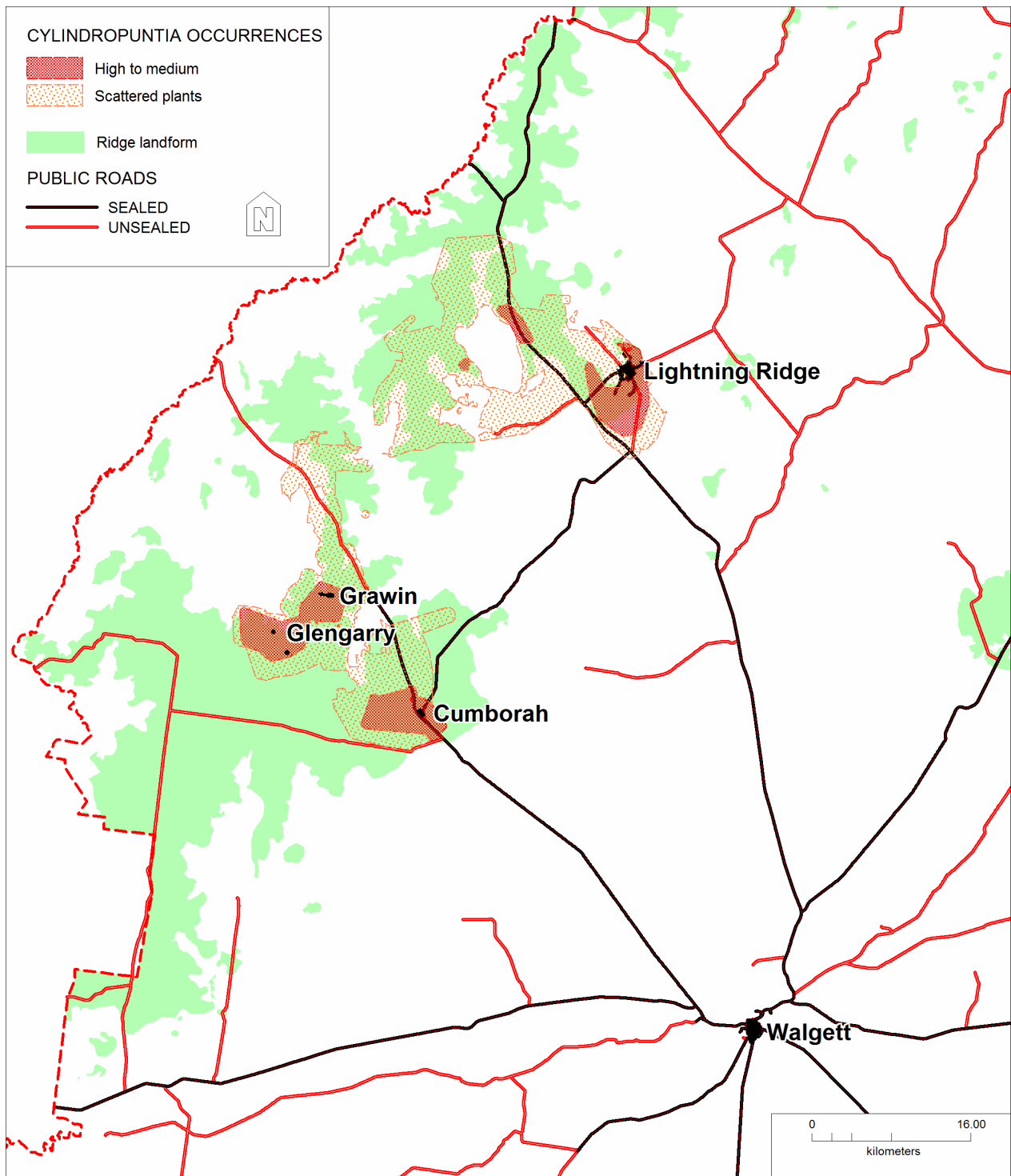


Figure 11 – Approximate distribution of *Cyindropuntia rosea*.

3.4.3 Response

Commencing in 2002-03, substantial work to control *Cyindropuntia rosea* using herbicide has been undertaken with the assistance of a grant from the Natural Heritage

Trust to the Lightning Ridge Miners Association. Since 2002-03 there has been an ongoing project led by the Castlereagh Macquarie County Council to use herbicides to control *C. rosea*. In the period from 2005 to 2009 Walgett Shire Council committed \$40,000 per annum to the project (\$200,000 total). Funds and resources have also been provided by:

- The Western Catchment Management Authority.
- NSW Department of Trade and Investment, Regional Infrastructure and Services
- The Natural Heritage Trust.
- Local landholders, opal miners and residents.
- The Lightning Ridge and Grawin Glengarry Sheeppark Miners Associations.

The NSW Department of Trade and Investment, Regional Infrastructure and Services has been coordinating research into potential biological controls in recent years.

Dactylopius tomentosus, a species of cochineal insect introduced to control rope pear (*C. imbricata*) also attacks *C. rosea*, but is not particularly damaging. Recent South African research has shown that there are several biotypes of *D. tomentosus* present in Mexico, at least one of which is likely to be more damaging to *C. rosea*. The Department expects that there should be few host specificity issues associated with the introduction of additional *D. tomentosus* biotypes as there are no Australian native species in the Cactaceae (cactus) family and the species is already present in Australia. Cochineal insects used to control cactus all appear to be very specific and this is likely to be the case with the biotype for Hudson pear¹³.

In August 2010 samples of *D. tomentosus* were transported from Mexico to Australia for detailed host-specificity testing in quarantine, and this process is ongoing.¹⁴ A release date for the imported *D. tomentosus* insect has still not yet been determined.

Current efforts to control the *C. rosea* are primarily chemically based and focused on the preserved opal fields surrounding Lightning Ridge, Grawin, Glengarry and Sheeppark.

¹⁴ http://www.dpi.nsw.gov.au/_data/assets/pdf_file/0020/96140/hudson-pear.pdf

¹⁵ http://www.dpi.qld.gov.au/4790_19382.htm

4 AIR

4.1 WALGETT AIRPORT PESTICIDE RESIDUE POND

4.1.1 Pressure

At the Walgett airport there is a wash down bay that was used for several years up to 1999 to clean crop dusting planes, as shown in Plate 3. Runoff water from the washing down of crop dusters was held within an earth dam, which is now contaminated with pesticide residues. Soil samples taken by environmental consulting firm, URS, in 2001 showed that there were significant levels of a number of pesticides within 0.5m of the surface of the pond. Historically there have been a number of complaints, especially during summer months, about chemical odours from people living near the Walgett aerodrome.



Plate 3 – Pesticide residue pond, November 2001.

4.1.2 State

Council has been considering options for dealing with the contaminated site. In December 2009 soil known to be contaminated was excavated and stockpiled on the site (see Plate 4), pending further analysis of the contaminant levels within the soil. Council received some complaints from nearby residents during the excavation process that a noxious chemical odour was emanating from the site, especially during periods when the wind was blowing from an easterly direction.



Plate 5 – Contaminated soil stockpile covered with plastic & soil, December 2010.

Parsons Brinckerhoff provided Council with a report titled '*Waste Classification for Stockpile Located in the Vicinity of Former Crop Duster Wash Down Area at the Walgett Airport*', dated 7 January 2010. The key issues which arose from that report include:

- Soil analysis results which indicate that the contaminated soil stockpile is classified as “restricted solid waste” under current Department of Environment Climate Change and Water (DECCW) ‘Waste Classification Guidelines’.
- Contaminated soil remains in the floor of the excavated area and in the vicinity of where it is assumed that the pond overflowed when in use.
- The level of contamination in the soil means that it is presently classified as “*restricted solid waste*” and cannot be disposed of in the Walgett Waste Depot (which can only accept “*general solid waste*”).

4.1.3 Response

Parsons Brinckerhoff were engaged by Council to trial the addition of lime to the contaminated soil, which may hydrolyse (break down) the contaminants over time. The NSW Office of Environment and Heritage previously indicated that this may reduce the

contamination to a “general solid waste” classification, thereby enabling the legitimate disposal of the soil at the Walgett Waste Depot.

The report titled '*Pilot Soil Treatment Trial for stockpile located in the vicinity of former crop duster wash down area at the Walgett Airport*' was completed by Parsons Brinckerhoff on 16 September 2010. Key issues arising from the report include:

- Adding hydrate lime to the soil was suitable to hydrolyse (ie. decompose by reacting with water) the two main contaminants in the soil (Chlorpyrifos and Endosulfan) and accelerate their degradation.
- The current recommendation is for the soil to be treated and remediated on site (as opposed to the previous recommendation of removing the contaminated to the Walgett waste disposal facility).

Early in 2011 Parsons Brinckerhoff advised Council that recent information it had obtained indicated that lime in the soil may have 'masked' the true level of contamination in soil samples analysed for the 16 September 2010 report. As a result further analysis work is required to reliably determine how effective lime is for reducing contamination levels. Council expects to undertake further consultation with the NSW Office of Environment and Heritage (includes the former EPA) regarding this matter prior to determining what action to take.

5 WATER

5.1 URBAN WATER SUPPLIES

5.1.1 Pressure

Walgett Shire Council supplies water to numerous residential and commercial residences within urban areas as outlined in Table 3 below. The 'sites' figure represents the number of properties on which Walgett Shire Council levies water rates (includes some vacant lots).

Table 3 – Council operated urban water supplies.

LOCATION	SOURCE	SUPPLY	TREATMENT	WATER METER ASSESSMENT SITES	
				BUSINESS (OTHER)	20mm DOMESTIC/BUSINESS
WALGETT	Weirpool of Namoi & Barwon. Can be supplement by 2 bores.	Treated Raw	Conventional treatment & chlorine disinfection (Cooling Tower for bore water supply)	20	793
				10	816
LIGHTNING RIDGE	Artesian Bore	Raw	Nil	17	770
COLLARENEBRI	Weir on Barwon River	Treated Raw	Ultrafiltration & chlorine disinfection	8	252
				2	253
VILLAGES	Bore	Raw	Nil	5	77
TOTAL				62	2961

Council has an obligation to ensure that water supplies are suitable for their intended uses. The Australian Drinking Water Guidelines 2011 (ADWG)¹⁵ are the key standards against which NSW Health and local Councils assess drinking water quality. The guidelines specify thresholds for drinking water quality amongst other things.

¹⁶ Australian Drinking Water Guidelines 2004, available from <http://www.nhmrc.gov.au/publications/synopses/eh19syn.htm>

The quality of water supplied by Council may vary for a number of reasons, including:

- Environmental changes affect raw water quality, for example river water invariably has an increased sediment load during flood periods.
- Human activities affect raw water quality, for example pesticide residues in river water.
- The types and effectiveness of water treatment processes applied to water prior to its distribution within urban areas.
- The age and condition of water mains and storage reservoirs. For example periodic cleaning of reservoirs is required to remove sediment.

5.1.2 State

Walgett Shire Council assesses potable water quality via a number of sampling programs as detailed within Table 4.

Table 4 – Monitoring programs associated with urban potable water.

PROGRAM	PURPOSE	FREQUENCY
Potable urban – microbiological	Samples submitted to NSW Health Division of Analytical Laboratories in Sydney to test all Council's potable urban supplies for contamination by <i>E. coli</i> . Data is also provided on total coliform counts, which are not normally of concern provided that samples are free of <i>E. coli</i> .	Permanent, weekly in Walgett, Lightning Ridge and Collarenebri. Fortnightly in Carinda. Monthly in Rowena and Cumborah.
Potable urban – chemical	Samples submitted to NSW Health Division of Analytical Laboratories in Sydney to test all Council's urban supplies for compliance with chemical thresholds specified in the ADWG. Each sample is analysed for pH, turbidity, Total Dissolved Solids (TDS), aluminium, antimony, arsenic, barium, boron, cadmium, calcium, chloride, chromium, copper, cyanide, fluoride, iodine, iron, lead, magnesium, manganese, mercury, molybdenum, nickel, nitrate, nitrite, selenium, silver, sodium, sulphate, total hardness as CaCO ₃ , true colour, zinc.	Permanent, twice yearly

A summary of significant results for the period is provided in Table 5.

Table 5 – Significant water analysis results 1 July 2016 to 30 June 2017.

TOWN/VILLAGE	ISSUE
WALGETT	<ul style="list-style-type: none"> • 14 out of 67 samples showed the presence of total coliforms. • Average turbidity was 0.47 NTU (the ADWG recommends a maximum of 5.0 NTU). • pH value exceeded aesthetic guideline value of 6.5-8.5 once with value of 8.6 when bore water was used.
LIGHTNING RIDGE	<ul style="list-style-type: none"> • 8 out of 48 samples showed the presence of total coliforms. • 1 out of 48 samples showed the presence of <i>E. coli</i>. • Average sodium content was 233.5mg/L (the ADWG recommends a maximum of 180mg/L). <p>NOTE: Slightly elevated sodium value is typical for this supply system and others sourced from artesian bores in the region.</p>

TOWN/VILLAGE	ISSUE
COLLARENEBRI	<ul style="list-style-type: none"> • 6 out of 68 samples showed the presence of total coliforms. • 1 out of 68 samples showed the presence of <i>E. coli</i>. Average turbidity was 0.25NTU.
CARINDA	NON-POTABLE SUPPLY <ul style="list-style-type: none"> • 6 out of 23 samples showed the presence of total coliforms. • Average sodium content was 290mg/L (the ADWG recommends a maximum of 180mg/L).
ROWENA	<ul style="list-style-type: none"> • 5 out of 8 samples showed total coliforms. • Average Sodium level was 231mg/L (the ADWG recommends a maximum of 180mg/L).
CUMBORAH	<ul style="list-style-type: none"> • 5 out of 14 samples showed the presence of total coliforms. • 1 out of 14 samples showed the presence of <i>E. coli</i>. • Average Sodium level was 275.5mg/L (the ADWG recommends a maximum of 180mg/L).

5.1.3 Response

From Table 5 it is apparent that total coliforms were found on a number of occasions in the various potable water supplies. The ADWG indicate coliforms can be present in drinking water as a result of:

- faecal contamination
- the presence of biofilms on pipes and fixtures
- contact with soil as a result of leaks, fractures or repair works.

Due to their widespread occurrence in soil and water environments, total coliforms (in the absence of *E. coli*) are not regarded as a specific indicator of faecal contamination. The relative abundance of coliforms makes them useful in monitoring the efficiency of water treatment and disinfection processes.

As noted in Table 5, several samples show that the respective water supplies were contaminated with *E. coli* during the year. The contamination was addressed by chlorination to destroy the *E. coli*. Follow up testing was undertaken to confirm that the contamination had been dealt with.

6 BIODIVERSITY

6.1 ENDANGERED ECOLOGICAL COMMUNITIES

6.1.1 Pressure

A number of types of woodlands that exist within the Shire have been extensively cleared and modified since the arrival of European man. Fragmentation, overgrazing, weed invasion and alteration of flood regimes, amongst other things, can pose a threat to the long term viability of such ecological communities.

6.1.2 State

The NSW Threatened Species Conservation Act 1995 establishes an independent Scientific Committee, not subject to the control and direction of the Government, to determine which species, populations and communities are to be listed as threatened. That committee has determined that a number of ecological communities which are known to exist within the Shire should be regarded as endangered under the Act. Table 7 summarises the communities listed under that Act.

Under section 78A(8)(b) of the Environmental Planning and Assessment Act 1979, any Development Application which involves land that is critical habitat, or is likely to significantly affect threatened species (listed in Appendix B), populations or ecological communities or their habitat, must be accompanied by a 'species impact statement'. A species impact statement must be prepared in the manner prescribed under Division 2 of Part 6 of the Threatened Species Conservation Act 1995.

Table 7 – Endangered ecological communities.

ENDANGERED ECOLOGICAL COMMUNITY	DATE
Artesian Springs Ecological Community	2001
Brigalow-Gidgee woodland/shrubland in the Mulga Lands and Darling Riverine Plains Bioregions	2005
Brigalow within the Brigalow Belt South, Nandewar and Darling Riverine Plains Bioregions	2005

<i>Cadellia pentastylis</i> (Ooline) community in the Nandewar and Brigalow Belt South Bioregions	1998
Carbeen Open Forest community in the Darling Riverine Plains and Brigalow Belt South Bioregions	1999
Myall Woodland in the Darling Riverine Plains, Brigalow Belt South, Cobar Peneplain, Murray-Darling Depression, Riverina and NSW South Western Slopes Bioregions	2005
Coolibah – Black Box Woodland of the northern riverine plains in the Darling Riverine Plains, Brigalow Belt South, Cobar Peneplain, and Mulga Lands Bioregions	2012

6.1.3 Response

In June 2011 the NSW Office of Environment and Heritage provided Council with mapping data for environmentally sensitive areas, including Endangered Ecological Communities, intended for use in Local Environmental Plan (LEP) mapping. A Council review of the data indicated that it was generally of comparatively poor quality, incomplete and not fit for use in LEP mapping.

The lack of accurate mapping for threatened species, including endangered ecological communities, represents a significant gap in the information required to improve the management of threatened species.

7 WASTE

7.1 URBAN WASTE DISPOSAL

7.1.1 Pressure

The main waste depots within the Shire are located at Walgett and Lightning Ridge and are manned during opening hours. Within the short term the Lightning Ridge facility is expected to be at the end of its useful life. Smaller facilities are operated at Burren Junction, Carinda, Collarenebri, Rowena, Grawin and Come-by-Chance.

7.1.2 State

Estimates of the quantities of waste received at the Walgett and Lightning Ridge waste depots are provided in Table 8. No kerbside recycling is undertaken in any of the communities within the Shire, but the contractors operating the Walgett and Lightning Ridge waste depots undertake opportunistic recycling where possible. Vegetation

removed as a result of Council maintenance operations is chipped and reused as mulch where possible.

Table 8 – Waste volumes 2017¹⁶.

LOCATION	WASTE QUANTITY (tonnes)	LOCALITY POPULATION 2011	WASTE PER CAPITA (tonnes)
WALGETT	17091	2,267	7.54
LIGHTNING RIDGE	11078	2,492	4.45
COLLARENEBRI	240	767	0.33
CARINDA	52	185	0.28
ROWENA	52	160	0.33
BURREN JUNCTION	144	300	0.48

Given that the figures within Table 8 show a wide range in the quantity of waste on a per capita basis, it appears that the figures are likely to contain significant inaccuracies.

7.1.3 Response

For several years Walgett Shire Council has been engaged in consultation with the community regarding options for waste disposal at Lightning Ridge. Consideration of two potential sites was abandoned after Council received objections from the community. Further work is required to formalise future waste disposal arrangements at Lightning Ridge.

Further work is also required by Council to:

- Accurately determine the volumes of waste being disposed of.
- Increase the proportion of waste that is being recycled.

¹⁷ Population figures taken from ABS data, except Rowena where figures are based on number of dwellings multiplied by the ABS dwelling occupancy rate for the relevant Collector District.

8 NOISE

8.1 DOMESTIC NOISE

8.1.1 Pressure

Noise is rarely regarded as a significant issue within the Shire as there are few substantial noise generating developments. Most problems arise in a domestic context with issues such as a barking dog or loud music. Such issues tend to occur more frequently in association with camp mineral claims on the opal mining fields.

8.1.2 State

Council receives sporadic complaints about the noise created by generators operating at what are perceived as “late” hours by the complainant.

Although the issue is relatively simple in itself, complications arise from community attitudes that vary from acceptance that “it is part of living on the opal fields” through to an expectation that legislative requirements should be rigorously enforced. In some cases it appears that personality conflicts may be a significant factor in the complaint.

8.1.3 Response

In the majority of situations Walgett Shire Council advocates that any party concerned by generator noise should discuss the matter directly with the owner of the generator. The suggested objective of the discussion is to develop a mutually acceptable outcome. Other situations are dealt with on a case-by-case basis.

9 HERITAGE

9.1.1 Pressure

There are numerous heritage sites located within the Walgett Shire, some of which would not be recognised by a casual observer. Relatively common examples include scarred trees, stone tools, camp sites and railway infrastructure. All sites can be at risk of damage from livestock or people.

9.1.2 State Heritage Registers

The Office of Environment and Heritage (OEH) maintains the Aboriginal Heritage Information Management System (AHIMS) and the State Heritage Register a list is provided in Table 9. The database is known to be incomplete, with many known sites not listed. It is also expected that there are significant numbers of currently unknown sites that are likely to be found in the future, especially where a systematic survey of a particular area occurs.

Table 9A - Aboriginal Places listed under the National Parks and Wildlife Act.

Aboriginal place name	Local government area	Local Aboriginal Land Council	Gazettal date	Comments
<u>Moordale Wells</u>	Walgett	Walgett	12/22/1989 p. 11053-1105	

Table 9B - Items listed under the NSW Heritage Act.

Item name	Address	Suburb
<u>Collarenebri Aboriginal Cemetery</u>	Gundabloui Road	Collarenebri

Table 9C - Items listed by State Agencies.

Item name	Address	Suburb
<u>Angledool Weir</u>	Narran River	Angledool
<u>Bangate Weir</u>	Narran River	Angledool
<u>Calmundri Weir</u>	Barwon River	Walgett

<u>Collarenebri Police Station and Official Residence 1</u>	Earl Street, Corner Walgett Street	Collarenebri
<u>Collarenebri Weir</u>		Collarenebri
<u>Grawin Creek Bridge</u>	Gwydir Highway	Collarenebri
<u>Walgett Courthouse</u>	Wee Waa Street	Walgett
<u>Walgett Weir</u>	Barwon River	Walgett
<u>Walgett, Two-mile Creek Underbridge</u>	723.128km, Narrabri To Walgett Railway	Walgett

9.1.3 Walgett Shire Local Heritage

Walgett Shire Council's Heritage Advisor prepared the Walgett Shire Community Based Heritage Study in 2008. The study was publicly exhibited from 27 February until 27 March 2008. Both the study and the Thematic History of Walgett Shire are available on Council's website.

Australian Museum Business Services (AMBS) was commissioned by Walgett Shire Council (Council) to prepare an Aboriginal Heritage Study for the Walgett Shire Local Government Area (LGA). The heritage study will inform future management of Aboriginal cultural heritage within the existing relevant New South Wales (NSW) and Commonwealth Statutory frameworks.

In 2011 Australian Museum Business Services completed the Walgett Shire Aboriginal Heritage Study. Two versions of the study have been provided to Council as follows:

- * Complete version – which includes culturally sensitive information, including maps showing the location of some aboriginal heritage sites within the Shire.
- * Public version – which does not include culturally sensitive information. This version can be accessed via Council’s web site.

Access to the complete version has been restricted to senior Council staff involved in infrastructure planning and development assessment. It will be used to determine whether there are known items of aboriginal heritage in a given area and/or whether the area is likely to be a place of heritage significance. In turn this will assist in determining whether an aboriginal heritage assessment is required.

9.1.4 Heritage Registers

Items recorded by the Australian Heritage Commission in the Register of the National Estate database (non-statutory archive), as of October 2017²⁰, are listed in Table 10. Ultimately the present state of many heritage items in the Shire is relatively poorly understood.

Table 10 – Sites listed on the Australian Heritage Database.

Place	Location	Listing
Indigenous Place	Barokaville Station via Walgett, NSW, Australia	(Indicative Place) Register of the National Estate (Non-statutory archive)
Indigenous Place	Brewarrina, NSW, Australia	(Registered) Register of the National Estate (Non-statutory archive)
Indigenous Place	Gingie Station via Walgett, NSW, Australia	(Indicative Place) Register of the National Estate (Non-statutory archive)
Indigenous Place	Walgett, NSW, Australia	(Registered) Register of the National Estate (Non-statutory archive)
Narran Lakes Area	Brewarrina, NSW, Australia	(Registered) Register of the National Estate (Non-statutory archive)
Two Mile Creek Rail Bridge	Walgett, NSW, Australia	(Registered) Register of the National Estate (Non-statutory archive)
Walgett Courthouse 55 Wee Waa St	Walgett, NSW, Australia	(Registered) Register of the National Estate (Non-statutory archive)

Walgett Freedom Ride Sites 1965 71 Fox St	Walgett, NSW, Australia	(Nomination now ineligible for PPAL) National Heritage List
Walgett Shire Council Chambers (former) 78 Fox St	Walgett, NSW, Australia	(Indicative Place) Register of the National Estate (Non-statutory archive)

9.1.5 Walgett Local Environmental Plan 2013

The following items are identified and protected under the Walgett Local Environmental Plan 2013.

Locality	Item name	Address	Significance
Angledool	Angledool meat house	23037 Castlereagh Highway	Local
Burren Junction	Shop	26 Alma Street	Local
Burren Junction	Shop	27 Alma Street	Local
Burren Junction	Shop	31 Alma Street	Local
Burren Junction	Catholic church	32 Alma Street	Local
Burren Junction	Post office	45 Alma Street	Local
Burren Junction	House (teacher's)	2 Hastings Street	Local
Burren Junction	Anglican church	15 Hastings Street	Local
Burren Junction	Bore baths	28253 Kamilaroi Highway	Local
Burren Junction	Glenburnie homestead complex	30533 Kamilaroi Highway	Local
Burren Junction	House	23 Slacksmith Street	Local
Burren Junction	House	35 Slacksmith Street	Local
Burren Junction	House (former bank)	8 Waterloo Street	Local
Burren Junction	Country Women's Association	13 Waterloo Street	Local
Burren Junction	Police station	15 Waterloo Street	Local
Burren Junction	Hall	19 Waterloo Street	Local
Carinda	Surveyor's mark	Carinda Road	Local
Carinda	Carinda School of Arts	6 Colin Street	Local
Carinda	Catholic church	9 Colin Street	Local

Carinda	Carinda Hotel	22 Colin Street	Local
Carinda	Anglican church	45 Colin Street	Local
Carinda	Wangrawally homestead complex	5245 Cumberdoon Way	Local
Carinda	Teacher's residence	2 McNamara Street	Local
Collarenebri	Moongulla homestead complex	5177 Boora Road	Local
Collarenebri	Collarenebri Aboriginal Cemetery	Off Gundabloui Road	State
Collarenebri	Collarenebri Public School	42 Herbert Street	Local
Collarenebri	Presbyterian church	43 Herbert Street	Local
Collarenebri	Presbyterian manse (former)	43 Herbert Street	Local
Collarenebri	Masonic lodge (former)	52 Herbert Street	Local
Collarenebri	Collarenebri Racecourse Grandstand	Ridge Road	Local
Collarenebri	Police station	25 Walgett Street	Local
Collarenebri	Tattersall's Hotel	1 Wilson Street	Local
Collarenebri	House	41 Wilson Street	Local
Collarenebri	Open air cinema	45 Wilson Street	Local
Collarenebri	Enclosed cinema	49 Wilson Street	Local
Collarenebri	House	57 Wilson Street	Local
Collarenebri	Anglican church	58 Wilson Street	Local
Come-by-Chance	Come-by-Chance Hall	Colless Street	Local
Cryon	Cryon Hall	Kamilaroi Highway	Local
Cryon	Cryon Outback Cafe	32562 Kamilaroi Highway	Local
Cumborah	Anglican church	1 Cumborah Street	Local
Cumborah	Zac's Shack	Hammond's Hill Opal Field	Local
Cumborah	Earth walled buildings	Narran Lake Road	Local
Lightning Ridge	Allport House	29 Harlequin Street	Local
Lightning Ridge	Amigo's Castle	Hatter's Flat Opal Field	Local
Lightning Ridge	School building	3 Kaolin Street	Local

Lightning Ridge	Nettleton's first shaft	McDonald's 6 Mile Opal Field	Local
Lightning Ridge	Bodel's Hut	3 Mile Opal Field	Local
Lightning Ridge	Lunatic Hill Open Cut	3 Mile Opal Field	Local
Lightning Ridge	The Mud Hut	3 Mile Opal Field	Local
Lightning Ridge	Bush Nurse Association Cottage	7 Morilla Street	Local
Lightning Ridge	Spicer's Hut	7 Morilla Street	Local
Lightning Ridge	Cooper's Cottage	20 Morilla Street	Local
Lightning Ridge	Old police station	28 Morilla Street	Local
Lightning Ridge	Walford House	13 Pandora Street	Local
Lightning Ridge	Serbian Orthodox church	132 Pandora Street	Local
Lightning Ridge	Astronomer's monument	Pony Fence Opal Field	Local
Lightning Ridge	Francis Hut (Paddy O'Hara's Hut)	5 Rainbow Street	Local
Pilliga	Milchomi Coaching Stables	7446 Come By Chance Road	Local
Pilliga	Epping Shearing Shed	552 Epping Road	Local
Rowena	Rowena Hall	3 Middle Street	Local
Rowena	St Mark's Anglican Church	14 Shaw Street	Local
Walgett	Borah Tank	Castlereagh Highway	Local
Walgett	Railway Station Goods Depot	Castlereagh Highway	Local
Walgett	Railway weighbridge	Castlereagh Highway	Local
Walgett	Two Mile Creek Railway Bridge	Castlereagh Highway	Local
Walgett	Barwon Vale homestead and stables	1744 Cumberdoon Way	Local
Walgett	Allawa homestead complex	2123 Cumberdoon Way	Local

Walgett	Survey mark	7 Euroka Street	Local
Walgett	Walgett Masonic Hall	72 Euroka Street	Local
Walgett	War memorial	Intersection of Fox and Wee Waa Streets	Local
Walgett	Tree	Fox Street	Local
Walgett	War Memorial Park	70 Fox Street	Local
Walgett	Old Shire Chambers	72 Fox Street	Local
Walgett	Nurses' home	152 Fox Street	Local
Walgett	Well	Grey Park	Local
Walgett	Milrea homestead complex	42837 Kamilaroi Highway	Local
Walgett	Euralah homestead	4393 Mercadool Road	Local
Walgett	Anglican church	19 Pitt Street	Local
Walgett	House	52 Warrena Street	Local
Walgett	Presbyterian church	28 Wee Waa Street	Local
Walgett	Walgett Court House	55 Wee Waa Street	Local
Walgett	Walgett Post Office (former)	65 Wee Waa Street	Local

10 MORE INFORMATION

More information on local environmental matters can be found at the following web sites:

- Walgett Shire Council - <http://www.walgett.nsw.gov.au/>
- Walgett Shire Council Environmental Services - <http://www.walgett-online.com/>
- Walgett Growth Management Study and Strategy, which provides information on the environment and land use issues within the Shire,
- Walgett Shire Local Environmental Plan 2013 - <https://www.legislation.nsw.gov.au/#/view/EPI/2013/373/sch5>
- Data on threatened species, populations and ecological communities <http://www.threatenedspecies.environment.nsw.gov.au/index.aspx>
- NSW Natural Resources Atlas,
- Ecologically Sustainable Development, <http://www.deh.gov.au/esd/>
- Murray–Darling Basin Authority, <http://www.mdba.gov.au/>
- NSW State Heritage Inventory and State Heritage Register, http://www.heritage.nsw.gov.au/07_subnav_02.cfm
- Australian Heritage Database, <http://www.environment.gov.au/cgi-bin/ahdb/search.pl>
- Public register under the Protection of the Environment Operations Act 1997,
- <http://www.epa.nsw.gov.au/licensing-and-regulation/public-registers>
- NSW Department of Primary Industries- Hudson Pear, Weed of National Significance, <http://www.dpi.nsw.gov.au/agriculture/pests-weeds/weeds/profiles/hudson-pear>
- River water quality indicators, <http://waterinfo.nsw.gov.au/wq/>
- Public Register of Approved Clearing PVPs and Development Applications, <http://www.environment.nsw.gov.au/vegetation/publicregister.htm>