



# **BUSINESS PAPER**

**Ordinary Council Meeting**

**21 September 2021**

## ETHICAL DECISION MAKING & CONFLICT OF INTEREST

### *A Guiding Checklist for Councillors, Officers & Community Committees*

#### ETHICAL DECISION MAKING

- Is the decision or conduct legal?
- Is it consistent with Government policy, Council's objectives and Code of Conduct?
- What will the outcome be for you, your colleagues, the Council, anyone else?
- Does it raise a conflict of Interest?
- Could your possible conflict of interest lead to private gain or loss at public expense?
- Can the decision be justified in terms of public interest?
- Would it withstand public scrutiny?

#### CONFLICT OF INTEREST

A Conflict of Interest is a clash between private interests and public duty. There are two types of conflict: Pecuniary – regulated by the Local Government Act and Department of Local Government and, Non-pecuniary – regulated by Codes of Conduct, ICAC, Ombudsman, Department of Local Government (advice only).

#### THE TEST FOR CONFLICT OF INTEREST

- Is it likely I could be influenced by personal interest in carrying out my public duty?
- Would a fair and reasonable person believe I could be so influenced?
- Conflict of interest is closely tied to the layperson's definition of "corruption" – using public office for private gain.
- Important to consider public perceptions of whether you have a conflict of interest.

#### IDENTIFYING PROBLEMS

- 1 Do I have private interest affected by a matter I am officially involved in?
- 2 Is my official role one of influence or perceived influence over the matter?
- 3 Do my private interests conflict with my official role?

Whilst seeking advice is generally useful, the ultimate decision rests with the person concerned.

#### AGENCY ADVICE

Officers of the following agencies are available during Office Hours to discuss the obligations placed on Councillors, Officers and Community Committee members by various pieces of legislation, regulation and codes.

<u>Contact</u>	<u>Phone</u>	<u>Email</u>
Narrandera Shire Council	02-6959 5510	<a href="mailto:council@narrandera.nsw.gov.au">council@narrandera.nsw.gov.au</a>
ICAC	02-8281 5999	<a href="mailto:icac@icac.nsw.gov.au">icac@icac.nsw.gov.au</a>
Toll Free	1800 463 909	
Department of Local Government	02-4428 4100	<a href="mailto:olg@olg.nsw.gov.au">olg@olg.nsw.gov.au</a>
NSW Ombudsman	02-8286 1000	<a href="mailto:nswombo@ombo.nsw.gov.au">nswombo@ombo.nsw.gov.au</a>
Toll Free	1800 451 524	



## COMMUNITY STRATEGIC PLAN

### Themes

#### Agenda Section 16 ~ Our Community

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- 1.1 To live in a healthy community and one that demonstrates a positive attitude
- 1.2 To advocate for quality educational and cultural opportunities
- 1.3 To live in an inclusive and tolerant community
- 1.4 To feel connected and safe

#### Agenda Section 17 ~ Our Environment

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- 2.1 To value, care for and protect our natural environment
- 2.2 To effectively manage and beautify our public spaces
- 2.3 To live in a community where there are sustainable practices

#### Agenda Section 18 ~ Our Economy

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- 3.1 To encourage new business and industry that can be sustained
- 3.2 To support local business and industry to grow and prosper
- 3.3 To strongly promote our Shire and to improve its attractiveness
- 3.4 To grow our population

#### Agenda Section 19 ~ Our Infrastructure

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- 4.1 To have an improved and adequately maintained road network
- 4.2 To improve, maintain and value-add to our public and recreational infrastructure
- 4.3 To improve and enhance our water and sewer networks
- 4.4 To have a say when planning for new facilities or refurbishing existing facilities

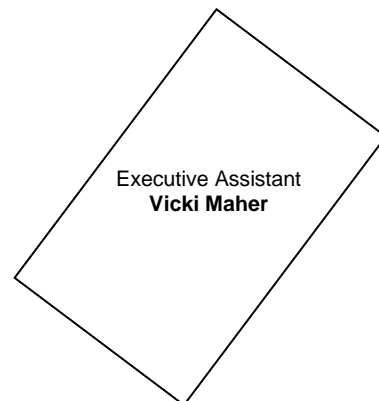
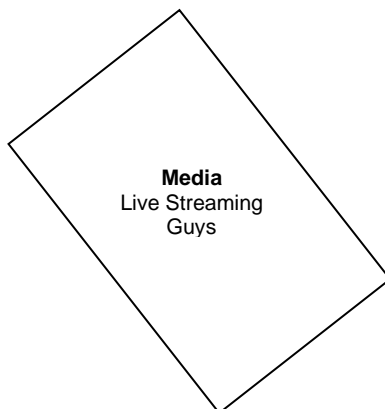
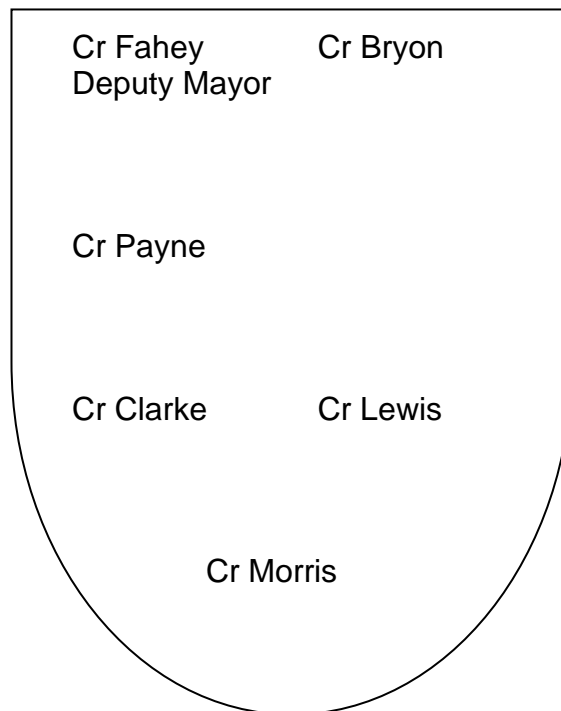
#### Agenda Section 20 ~ Our Civic Leadership

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- 5.1 To have a Council that demonstrates effective management consistently
- 5.2 To have a progressive Council that communicates and engages well with all of the community and is a role model for inclusivity
- 5.3 To have a community and a Council that works collaboratively with harmony, respect and understanding

# SEATING

General Manager	<b>MAYOR</b>	Deputy General Manager Infrastructure	Deputy General Manager Corporate & Community
<b>George Cowan</b>	<b>Cr Kschenka</b>	<b>Shane Wilson</b>	<b>Martin Hiscox</b>



**Notice is hereby given that the Ordinary Meeting of the Narrandera  
Shire Council will be held in the Council Chambers on:  
Tuesday 21 September 2021 at 2pm**

## Order Of Business

<b>1</b>	<b>Acknowledgement of Country .....</b>	<b>7</b>
<b>2</b>	<b>House Keeping .....</b>	<b>7</b>
<b>3</b>	<b>Disclosure of Political Donations .....</b>	<b>7</b>
<b>4</b>	<b>Present .....</b>	<b>7</b>
<b>5</b>	<b>Apologies .....</b>	<b>7</b>
<b>6</b>	<b>Declarations of Interest.....</b>	<b>7</b>
<b>7</b>	<b>Confirmation of Minutes .....</b>	<b>7</b>
	Ordinary Council Meeting - 17 August 2021	
<b>8</b>	<b>Mayoral Report .....</b>	<b>19</b>
8.1	Mayoral Report August / September 2021 .....	19
8.2	Mayoral Report - Objection to Changes to Planning Legislation .....	22
<b>9</b>	<b>Question with Notice.....</b>	<b>23</b>
	Nil	
<b>10</b>	<b>Notices of Rescission .....</b>	<b>23</b>
	Nil	
<b>11</b>	<b>Notices of Motion .....</b>	<b>23</b>
	Nil	
<b>12</b>	<b>Councillor Reports .....</b>	<b>23</b>
	Nil	
<b>13</b>	<b>Committee Reports .....</b>	<b>24</b>
13.1	Minutes - Youth Advisory Council - 9 August 2021 .....	24
13.2	Minutes - Audit, Risk and Improvement Committee - 3 September 2021 .....	29
<b>14</b>	<b>Our Community .....</b>	<b>34</b>
14.1	Local Government Road Safety Program Project Funding .....	34
<b>15</b>	<b>Our Environment .....</b>	<b>69</b>
15.1	Narrandera Heritage Fund 2021-2022 .....	69
<b>16</b>	<b>Our Economy.....</b>	<b>74</b>
16.1	Sale of Land - Red Hill Industrial Estate .....	74
<b>17</b>	<b>Our Infrastructure.....</b>	<b>78</b>
17.1	Narrandera Destination & Discovery Hub Final Design .....	78
17.2	Adoption of New Road Names .....	91
<b>18</b>	<b>Our Civic Leadership .....</b>	<b>97</b>

18.1	2018-2022 Delivery Program - 30 June 2021 Quarterly Review.....	97
18.2	Lake Talbot Tourist Park - Request for the Partial Abatement of Monthly Lease Payments to Council .....	139
18.3	Election of Deputy Mayor.....	142
18.4	Council Meetings – Ordinary November, December 2021, Extraordinary January 2022 .....	145
<b>19</b>	<b>Statutory and Compulsory Reporting – Development Services Reports .....</b>	<b>148</b>
19.1	August 2021 Development Services Activities.....	148
<b>20</b>	<b>Statutory and Compulsory Reporting – Financial / Audit Reports .....</b>	<b>153</b>
20.1	Audit Report - 2020/2021 General Purpose Financial Statements .....	153
20.2	Financial Assistance Grant .....	264
20.3	August Statement of Bank Balances .....	278
20.4	August Statement of Investments .....	280
20.5	August Statement of Rates and Receipts .....	284
20.6	August Income Statement .....	286
20.7	August Capital Works Program.....	292
<b>21</b>	<b>Statutory and Compulsory Reporting – Other Reports.....</b>	<b>312</b>
	Nil	
22.1	Lake Talbot Tourist Park - Financial Details of the Request for Partial Abatement of Monthly Lease Payments to Council .....	313

- 1      **ACKNOWLEDGEMENT OF COUNTRY**
- 2      **HOUSE KEEPING**
- 3      **DISCLOSURE OF POLITICAL DONATIONS**
- 4      **PRESENT**
- 5      **APOLOGIES**
- 6      **DECLARATIONS OF INTEREST**
- 7      **CONFIRMATION OF MINUTES**

Ordinary Council Meeting - 17 August 2021



# **MINUTES**

**Ordinary Council Meeting**

**17 August 2021**

**MINUTES OF NARRANDERA SHIRE COUNCIL  
ORDINARY COUNCIL MEETING  
HELD VIA ZOOM  
ON TUESDAY, 17 AUGUST 2021 AT 2PM**

The Mayor declared the meeting opened at **2pm** and welcomed the Councillors, Staff and those following on the Live Streaming.

**1 ACKNOWLEDGEMENT OF COUNTRY**

*I would like to acknowledge the Wiradjuri people who are the Traditional Custodians of the Land. I would also like to pay respect to their people both past and present and extend that respect to other Aboriginal Australians who are present*

**2 HOUSE KEEPING**

*Advice provided that Council is operating under the Covid Worksafe Plan*

**3 DISCLOSURE OF POLITICAL DONATIONS**

Advice provided to those present, of the legislative requirement for Disclosure of Political Donations:

*The Environmental Planning and Assessment Act 1979, Section 147 requires a person submitting planning applications or submissions regarding a planning application, to disclose any reportable political donation and/or gifts to any local Councillor or employee of Council. Reportable political donations include those of, or above, \$1,000. The Disclosure Statement forms are available on Councils website or from the Customer Service Centre and must be lodged in accordance with the Act.*

*There were no Disclosure of Political Donations received by the Chairperson.*

**4 PRESENT**

Cr Neville Kschenka, Cr David Fahey OAM, Cr Narelle Payne, Cr Jenny Clarke OAM, Cr Kevin Morris, Cr Tracey Lewis, Cr Barbara Bryon

**In Attendance**

George Cowan (General Manager), Shane Wilson (Deputy General Manager Infrastructure), Martin Hiscox (Deputy General Manager Corporate & Community), Amanda Collins (Council Administration Assistant) and Vicki Maher (Minute Taker)

## **5 APOLOGIES**

Nil

## **6 DECLARATIONS OF INTEREST**

Nil

## **7 CONFIRMATION OF MINUTES**

### **RESOLUTION 21/187**

Moved: Cr Narelle Payne

Seconded: Cr Jenny Clarke OAM

That the minutes of the Ordinary Council Meeting held on 20 July 2021 be confirmed.

**CARRIED**

## **8 MAYORAL REPORT**

### **8.1 MAYORAL REPORT JULY / AUGUST 2021**

### **RESOLUTION 21/188**

Moved: Cr Neville Kschenka

Seconded: Cr Narelle Payne

That Council:

1. Receives and notes the Mayoral Report for July / August 2021.

**CARRIED**

## **9 QUESTION WITH NOTICE**

Nil

## **10 NOTICES OF RESCISSION**

Nil

## **11 NOTICES OF MOTION**

Nil

## **12 COUNCILLOR REPORTS**

Nil



## **13 COMMITTEE REPORTS**

### **13.1 MINUTES - RAILWAY STATION MANAGEMENT COMMITTEE - 21 JULY 2021**

#### **RESOLUTION 21/189**

Moved: Cr Barbara Bryon

Seconded: Cr Narelle Payne

That Council:

1. Receives and notes the Minutes of the Railway Station Management Committee held on Wednesday 21 July 2021.

**CARRIED**

### **13.2 MINUTES - ARTS AND CULTURE ADVISORY COMMITTEE - 8 JULY 2021**

#### **RESOLUTION 21/190**

Moved: Cr Tracey Lewis

Seconded: Cr Barbara Bryon

That Council:

1. Receives and notes the Minutes of the Arts and Culture Advisory Committee held on Thursday 8 July 2021.

**CARRIED**

### **13.3 MINUTES - YOUTH ADVISORY COUNCIL - 19 JULY 2021**

#### **RESOLUTION 21/191**

Moved: Cr Tracey Lewis

Seconded: Cr Jenny Clarke OAM

That Council:

1. Receives and notes the Minutes of the Youth Advisory Council held on Monday 19 July 2021.

**CARRIED**

**13.4 MINUTES - AUDIT, RISK AND IMPROVEMENT COMMITTEE - 4 AUGUST 2021****RESOLUTION 21/192**

Moved: Cr Narelle Payne

Seconded: Cr David Fahey OAM

That Council:

1. Receives and notes the Minutes of the Audit, Risk and Improvement Committee held on Wednesday 4 August 2021.

**CARRIED****14 OUR COMMUNITY**

Nil

**15 OUR ENVIRONMENT**

Nil

**16 OUR ECONOMY**

Nil

**17 OUR INFRASTRUCTURE****17.1 REGIONAL AIRPORTS PROGRAM ROUND 2 - NARRANDERA-LEETON AIRPORT PARALLEL TAXIWAY****RESOLUTION 21/193**

Moved: Cr Narelle Payne

Seconded: Cr Jenny Clarke OAM

That Council:

1. Accepts the grant of \$1,110,157 under the Regional Airports Program Round 2 for the construction of a parallel taxiway at the Narrandera/Leeton Airport.
2. Includes the parallel taxiway project within the Financial Plans.
3. Approves the co-contribution to be funded from the internally restricted Infrastructure Replacement & Renewal Fund.

**CARRIED****18 OUR CIVIC LEADERSHIP**

Nil

**19 STATUTORY AND COMPULSORY REPORTING – DEVELOPMENT SERVICES REPORTS****19.1 JULY 2021 DEVELOPMENT SERVICES ACTIVITIES****RESOLUTION 21/194**

Moved: Cr Narelle Payne

Seconded: Cr David Fahey OAM

That Council:

1. Receives and notes the Development Services Activities Report for July 2021.

**CARRIED**

**20 STATUTORY AND COMPULSORY REPORTING – FINANCIAL / AUDIT REPORTS****20.1 POLICY REVIEW - POL017 DEBT RECOVERY****RESOLUTION 21/195**

Moved: Cr Tracey Lewis

Seconded: Cr Jenny Clarke OAM

That Council:

1. Adopts POL017 Debt Recovery Policy after considering submissions received during the exhibition of the draft policy.
2. That the wording to include “caring” after “effective” to indicate Council’s role in the community.

**CARRIED**

**20.2 FUNDING OPTIONS - LAKE TALBOT POOL CONTRACT SUBSIDY****RESOLUTION 21/196**

Moved: Cr Narelle Payne

Seconded: Cr Jenny Clarke OAM

That Council

1. Adopts the following 2021-22 budget amendments to fund additional lease payments to the Lake Talbot Pool contractor:

a)	CDM810	Centrelink Agent Fee	\$	600
b)	GM111	Governance	\$	17,000

c)	GEM211	Administration - Insurance	\$ 10,500
d)	HR213	Human Resources - Training Exp	\$ 5,000
e)	FM220	Fringe Benefits Tax	\$ 10,000
f)	CT616	Community Services	\$ 2,000
g)	CDM823	Bettering Barellan	\$ 4,489
h)	MPA824	Grong Grong Community	\$ 860
i)	CDM826	Railway Station	\$ 687
j)	CDM827	Parkside Museum	\$ 11,607
k)	CDM828	Arts & Culture	\$ 2,682
l)	EDM1014	Events & Activities Promotion	\$ 5,000
m)	CDM810	Library Computer Seating	\$ 3,000

2. Reflects where possible those reductions in the Long Term Financial Plan.

**CARRIED**

## **MOTION FORESHADOW MOTION OPTION 2**

Moved: Cr Kevin Morris

Seconded: Cr Tracey Lewis

That should recommendation 20.2 be Lost, Council adopt Option 2.

Raise additional revenue by implementing a surcharge as an addition to the Lake Talbot Water Park entrance fee.

**Motion Did Not Proceed**

Cr Lewis requested her vote be recorded as Against the motion.

## **20.3 JULY INCOME STATEMENT**

### **RESOLUTION 21/197**

Moved: Cr Narelle Payne

Seconded: Cr Jenny Clarke OAM

That Council:

1. Receives and notes the information contained in the Income Statement report for the period ending 31 July 2021.

**CARRIED**

## 20.4 JULY STATEMENT OF RATES AND RECEIPTS

### RESOLUTION 21/198

Moved: Cr Narelle Payne

Seconded: Cr Jenny Clarke OAM

That Council:

1. Receives and notes the information contained in the Statement of Rates and Receipts report as at 30 July 2021.

**CARRIED**

## 20.5 JULY STATEMENT OF INVESTMENTS

### RESOLUTION 21/199

Moved: Cr David Fahey OAM

Seconded: Cr Barbara Bryon

That Council:

1. Receives and notes the information contained in the Statement of Investments report as at 31 July 2021.

**CARRIED**

## 20.6 JULY STATEMENT OF BANK BALANCES

### RESOLUTION 21/200

Moved: Cr Narelle Payne

Seconded: Cr David Fahey OAM

That Council:

1. Receives and notes the information contained in the Statement of Bank Balances report as of 31 July 2021.

**CARRIED**

## **20.7 JULY CAPITAL WORKS PROGRAM**

### **RESOLUTION 21/201**

Moved: Cr Narelle Payne

Seconded: Cr Tracey Lewis

That Council:

1. Receives and notes the information contained in the Capital Works report as of 31 July 2021.

**CARRIED**

## **20.8 DRAFT COUNCIL FINANCIAL STATEMENTS 2020-2021 - REFERRAL FOR AUDIT**

### **RESOLUTION 21/202**

Moved: Cr David Fahey OAM

Seconded: Cr Narelle Payne

That Council:

1. Pursuant to the provisions of Section 413 of the Local Government Act 1993, hereby declares that it has prepared the General Purpose Financial Statements for the 2020/2021 financial year ending 30 June 2021 and has formed an opinion, based on the advice of Council officers, that these reports:
  - (a) Have been prepared in accordance with:
    - (i) the Local Government Act 1993 (as amended) and the Regulations made thereunder;
    - (ii) the Australian Accounting Standards and professional pronouncements; and
    - (iii) the Local Government Code of Accounting Practice and Financial Reporting.
  - (b) Present fairly the operating result and financial position of the Narrandera Shire Council for the year ended 30 June 2021; and
  - (c) Accords with Council's accounting and other records and policies.
2. Declares that the Special Purpose Financial Statements have been drawn up in accordance with the Local Government Code of Accounting Practice and Financial Reporting.
3. Resolves that the General and Special Purpose Financial Statements be certified by the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer, in accordance with Section 413(2)(c) of the Local Government Act.
4. Pursuant to the provisions of Section 413 of the Local Government Act 1993, hereby declares that the Financial Statements (including General Purpose and Special Purpose Reports) for the year ending 30 June 2021 be referred for audit.

5. Resolves that Tuesday 21 September 2021 be fixed as the date for the public meeting to present the audited financial statements and auditor's reports for the year ended 30 June 2021, as required by Section 419 of the Local Government Act and that the Council's external auditors be present.
6. Resolves to revoke expenditure of \$10,040,082 for the projects and purpose listed as carryovers in the attached schedule, of which \$510,148 is funded from revenue.

**CARRIED**

## **21 STATUTORY AND COMPULSORY REPORTING – OTHER REPORTS**

Nil

## **22 CONFIDENTIAL BUSINESS PAPER REPORTS**

### **RESOLUTION 21/203**

Moved: Cr Narelle Payne

Seconded: Cr David Fahey OAM

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the *Local Government Act 1993*:

#### **22.1 Mayoral Report - General Manager 2020/21 Annual Review**

This matter is considered to be confidential under Section 10A(2) - a of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with personnel matters concerning particular individuals (other than councillors).

**CARRIED**

At this point, time being 2.58pm all staff left the Zoom meeting during discussion and voting on Item 22.1.

## **22.1 MAYORAL REPORT - GENERAL MANAGER 2020/21 ANNUAL REVIEW**

### **RESOLUTION 21/204**

Moved: Cr David Fahey OAM

Seconded: Cr Barbara Bryon

That Council:

1. Accept the GM's Performance Review Committee's appraisal of the GM's annual review as being assessed as More Than Satisfactory.
2. Agree to increase the GM's TRP by 2.5% as recommended by the review committee.

**CARRIED**

At this point, time being 3.30pm all staff rejoined the Zoom meeting.

## **23 OPEN COUNCIL**

### **RESOLUTION 21/205**

Moved: Cr David Fahey OAM

Seconded: Cr Barbara Bryon

That Council moves out of Closed Council into Open Council and the Mayor advise of the resolutions endorsed in Closed Session.

**CARRIED**

**The Meeting closed at 3.04pm.**

**The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 21 September 2021.**

.....  
**GENERAL MANAGER**

.....  
**CHAIRPERSON**



**8 MAYORAL REPORT****8.1 MAYORAL REPORT AUGUST / SEPTEMBER 2021****Document ID:** 577968**Author:** Mayor**Theme:** Our Civic Leadership**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes the Mayoral Report for August / September 2021.

**BACKGROUND**

Since submitting my last Mayor's Report that was presented to the Ordinary Council meeting of 17 August 2021, I have had the privilege to attend the following on behalf of our Council. As COVID-19 restrictions continue, some events have been postponed or held via Zoom.

**Meetings with General Manager**

Attended regular Monday, and unscheduled, meetings with the General Manager George Cowan to discuss various matters. Deputy Mayor also attends these meetings.

All Councillors and I attend a weekly Zoom meeting with the General Manager.

**Media Interviews**

I have had interviews with our local Community Radio, 91.1 Spirit FM over the past month covering recent topics of interest and/or concern.

**AUGUST 2021****Wednesday 11**

Attended the Mental Health and Suicide Prevention information night at the CRC theatre organised by Member for Cootamundra Steph Cooke MP following concerns raised about recent tragedies, particularly involving young people in the Shire and the region. Presentations were made by various agency representatives who provided information on help that was available. The meeting was also attended by Councillors Clarke and Lewis and the General Manager.

**Thursday 12**

Attended the Narrandera Leeton Airport Committee meeting via Zoom. This was chaired by DGMI Shane Wilson and discussion was held around funding for the contribution towards a recent successful application to build a parallel runway.

**Saturday 14**

Joined a Zoom meeting requested by Steph Cooke MP, with Mayors from the

Cootamundra Electorate to announce the August lockdown.

**Tuesday 17**

I chaired the monthly Councillors Briefing Session and Ordinary Council Meeting held via Zoom. Unconfirmed Minutes of the Council Meeting submitted for Council's endorsement.

**Friday 20**

Together with the General Manager George Cowan, I attended the quarterly RAMJO Mayors and GMs Board Meeting via Zoom.

**Thursday 26**

Together with the General Manager George Cowan, and at the request of the Minister for Local Government, the Hon. Shelley Hancock MP, I attended a webinar that provided councils across regional NSW with an update on COVID-19.

**Friday 27**

I enjoyed another segment on the local Community Radio, 91.1 Spirit FM with Sue Ruffles regarding current COVID-19 restrictions and Council operations. The interview was conducted via telephone due to COVID-19 restrictions.

**Friday 27**

With the General Manager I attended a webinar - Improving Access to Healthcare in Rural and Remote Australia.

**Tuesday 31**

Together with the General Manager George Cowan, at the request of the Minister for Local Government, the Hon. Shelley Hancock MP, I attended a webinar that provided councils across regional NSW with an update on COVID-19.

**SEPTEMBER 2021****Thursday 2**

The General Manager and I attended, an OLG Webinar - COVID-19 Update - Working with Multicultural Communities.

**Tuesday 7**

Together with the General Manager George Cowan and staff, I attended a Zoom meeting to discuss the Commencement of 2022 Australia Day event.

\*\*\*\*\*

I extend my gratitude and thanks to those Councillors who have attended various meetings throughout the past month, either on my behalf, or as elected committee members.

\*\*\*\*\*

*Until next time, Mayor Kschenka*

**RECOMMENDATION**

That Council:

- 1.Receives and notes the Mayoral Report for August / September 2021.

## 8.2 MAYORAL REPORT - OBJECTION TO CHANGES TO PLANNING LEGISLATION

**Document ID:** 578635

**Author:** General Manager

**Theme:** Our Civic Leadership

**Attachments:** Nil

### RECOMMENDATION

That Council:

1. Objects to the proposed changes to planning legislation until the full implications of the changes are known and understood, and
2. Write to the Premier and Local Member objecting to the changes.

### BACKGROUND

The NSW Government has made a number of changes to planning processes in recent months, all of which have impacted on Council operations.

The most recent proposed changes will limit Council's ability to levy charges on developments to assist with the cost of infrastructure and facilities.

The Local Government NSW recently hosted a forum for mayors and general managers across NSW to update everyone on their efforts to oppose the NSW Government's infrastructure contributions reforms, proposed in its Infrastructure Contributions Bill.

This is a vital topic for councils, which rely on these developer contributions to fund essential infrastructure and services. The Government's proposed rule changes threaten to either defer or reduce them.

The Bill was subject to a recent Upper House Parliamentary Committee Inquiry, which recommended the Government changes be put on hold so councils can have a say, the Government can reject the recommendation and still push through the changes if it decides to.

Councils must continue to call on the Government to withdraw the Bill as it stands, and today's forum is designed to inform on the best way to do that.

### RECOMMENDATION

That Council:

1. Objects to the proposed changes to planning legislation until the full implications of the changes are known and understood, and
2. Write to the Premier and Local Member objecting to the changes.

**9 QUESTION WITH NOTICE**

Nil

**10 NOTICES OF RESCISSION**

Nil

**11 NOTICES OF MOTION**

Nil

**12 COUNCILLOR REPORTS**

Nil

## **13 COMMITTEE REPORTS**

### **13.1 MINUTES - YOUTH ADVISORY COUNCIL - 9 AUGUST 2021**

**Document ID:** 578395

**Author:** Community Support Manager

**Authoriser:** Deputy General Manager Corporate and Community

**Attachments:** 1. Youth Advisory Council Minutes - 9 August 2021

#### **RECOMMENDATION**

That Council:

1. Receive and note the Minutes of the Youth Advisory Council held on Monday 9 August 2021.



# **MINUTES**

## **Youth Advisory Council Meeting**

**9 August 2021**

**MINUTES OF NARRANDERA SHIRE COUNCIL  
YOUTH ADVISORY COUNCIL MEETING  
HELD AT THE LIBRARY YOUTH SPACE  
ON MONDAY, 9 AUGUST 2021 AT 3.30PM**

**1 PRESENT**

Mayor Braden Lyons, Deputy Mayor Wesley Bamblett, Cr Madeline Fraser, Cr Memphis Singh, CLO Suzanne Litchfield, Minute Taker CSM Stacie Mohr

**2 APOLOGIES**

**COMMITTEE RESOLUTION**

Moved: Deputy Mayor Wesley Bamblett

Seconded: Cr Memphis Singh

That apologies from Cr Alyssa Sanders be received and accepted.

**CARRIED**

**3 BUSINESS ARISING FROM PREVIOUS MINUTES**

**4 CONFIRMATION OF PREVIOUS MEETING MINUTES**

**COMMITTEE RESOLUTION**

Moved: Cr Memphis Singh

Seconded: Deputy Mayor Wesley Bamblett

That the minutes of the Youth Advisory Council Meeting held on 19 July 2021 be confirmed.

**CARRIED**



## **5 REPORTS**

### **5.1 YOUTH STRATEGY UPDATE**

#### **COMMITTEE RESOLUTION**

Moved: Cr Madeline Fraser

Seconded: Cr Memphis Singh

The Youth Council

1. Receive and note the update on the Narrandera Shire Youth Strategy, currently on Public Exhibition

**CARRIED**

### **5.2 FOOD TRAILER GRAPHICS**

#### **COMMITTEE RESOLUTION**

Moved: Cr Madeline Fraser

Seconded: Cr Memphis Singh

The Youth Council

1. Receive and note the updated graphic design images for the Youth Council Food Trailer

**CARRIED**

### **5.3 NAIDOC WEEK 2021**

#### **COMMITTEE RESOLUTION**

Moved: Cr Madeline Fraser

Seconded: Deputy Mayor Wesley Bamblett

The Youth Council

1. Receive and note the update for NAIDOC Week Celebrations 2021, postponed due to COVID-19
2. Endorse the participation of the Youth Advisory Council in NAIDOC Week Celebrations 2021, to be held in September 2021

**CARRIED**

## **5.4 YOUTH WEEK 2022**

### **COMMITTEE RESOLUTION**

Moved: Cr Memphis Singh

Seconded: Cr Madeline Fraser

The Youth Council

1. Receive and note update on proposed Youth Week 2022 activities, to be held in April 2022

**CARRIED**

## **5.5 FUNDING OPPORTUNITIES**

### **COMMITTEE RESOLUTION**

Moved: Cr Memphis Singh

Seconded: Deputy Mayor Wesley Bamblett

The Youth Council

1. Receive and note the potential funding opportunities available for Youth related programs

**CARRIED**

## **6 NEXT MEETING**

To be held 13 September 2021 at 3.30pm at the Narrandera Shire Library Youth Space

## **7 MEETING CLOSE**

**Meeting Closed at 4:45pm**

**13.2 MINUTES - AUDIT, RISK AND IMPROVEMENT COMMITTEE - 3 SEPTEMBER 2021****Document ID: 576283****Author: Senior Customer Service Administration Officer****Authoriser: Deputy General Manager Corporate and Community****Attachments:****RECOMMENDATION**

That Council:

1. Receives and notes the Minutes of the Audit, Risk and Improvement Committee held on Friday 3 September 2021.

**MINUTES OF NARRANDERA SHIRE COUNCIL  
AUDIT, RISK AND IMPROVEMENT COMMITTEE  
HELD FRIDAY 3 SEPTEMBER 2021 USING ZOOM TECHNOLOGY  
COMMENCING AT 10AM**

**1 PRESENT**

Chairperson Mr John Batchelor, Cr Narelle Payne, Mr Cameron Lander, Mrs Gayle Murphy, GM George Cowan, DGMCC Martin Hiscox, GEM Craig Taylor, FM Bec Best, Minute Taker Melissa Gilmour

Dannielle McKenzie of Crowe Australasia also Michael Kharzoo and Damian Ison from NSW Audit Office attended using Zoom.

**2 APOLOGIES**

**COMMITTEE RESOLUTION**

Moved: Cr Narelle Payne

Seconded: Mrs Gayle Murphy

That apologies from Mr Phil Swaffield National Audits Group be received and accepted.

**CARRIED**

**3 DECLARATIONS OF PECUNIARY INTEREST**

Nil

**4 CONFIRMATION OF PREVIOUS MEETING MINUTES**

**COMMITTEE RESOLUTION**

Moved: Cr Narelle Payne

Seconded: Mr Cameron Lander

That the minutes of the Audit, Risk and Improvement Committee held on 4 August 2021 be confirmed.

**CARRIED**

**5 BUSINESS ARISING FROM PREVIOUS MINUTES**

Nil

## **6 REPORTS**

### **6.1 CONSIDERATION OF 2021 NSW AUDIT OFFICE ENGAGEMENT CLOSING REPORT**

#### **COMMITTEE RESOLUTION**

Moved: Mrs Gayle Murphy

Seconded: Cr Narelle Payne

That the Audit, Risk and Improvement Committee:

1. Note that invitations have been extended to both the Audit Office of NSW, Crowe Australasia also the National Audits Group to contribute to the meeting for the purpose of providing updates, guidance, support and explanation of items contained within this agenda; and
2. Recognise the provision by the external auditor of an unmodified audit opinion; and
3. Recommend that Council proceed with the publication of the 2020-2021 financial statements; and
4. Convey appreciation to the finance team of Council and the external auditor in the preparation and finalisation of the 2020-2021 financial statements.

**CARRIED**

### **6.2 COMMITTEE CHAIRPERSON'S ANNUAL REPORT 2020-2021**

#### **COMMITTEE RESOLUTION**

Moved: Mrs Gayle Murphy

Seconded: Cr Narelle Payne

That the Audit, Risk and Improvement Committee:

1. Support the 2020-2021 Annual Report as prepared by the Chairperson and progress the document for inclusion within Council's 2020-2021 Annual Report.

**CARRIED**

### **6.3 GENERAL MANAGERS REPORT TO ARIC**

#### **COMMITTEE RESOLUTION**

Moved: Mrs Gayle Murphy

Seconded: Cr Narelle Payne

That the Audit, Risk and Improvement Committee:

1. Note the contents of the report from the General Manager.

**CARRIED**

## 6.4 MONITORING OF AUDIT RECOMMENDATIONS AND ACTIONS

### COMMITTEE RESOLUTION

Moved: Cr Narelle Payne

Seconded: Mr Cameron Lander

That the Audit, Risk and Improvement Committee:

1. Review and support the comments against each line item in the attached Audit Recommendations and Actions document; and
2. Where the line item has been completed or no further action is required the line item be removed from the document.

**CARRIED**

## 6.5 FINANCIAL BALANCE OF INTERNAL AUDIT FUNCTION

### COMMITTEE RESOLUTION

Moved: Mrs Gayle Murphy

Seconded: Cr Narelle Payne

That the Audit, Risk and Improvement Committee:

1. Acknowledge that at 26 August 2021 the Internal Audit function has an unexpended financial balance of \$40,600.00 with revoted funds from 2020-2021 of \$15,682.00 yet to be included.

**CARRIED**

## 6.6 DRAFT GUIDELINES PROPOSED RISK MANAGEMENT AND INTERNAL AUDIT FOR NSW LOCAL GOVERNMENT

### COMMITTEE RESOLUTION

Moved: Mrs Gayle Murphy

Seconded: Cr Narelle Payne

That the Audit, Risk and Improvement Committee:

1. Acknowledge the contents of the draft guidelines titled *Risk Management and Internal Audit for local councils in NSW*; and
2. Support the Chairperson to prepare a draft submission based on the matters raised by the members and that the draft submission be considered by the Committee at its next meeting to be held 24 November 2021.

**CARRIED**

**7 NEXT MEETING**

Wednesday 24 November 2021

**8 MEETING CLOSE**

**The Meeting closed at 11.18am.**

**The minutes of this meeting were confirmed at the Audit, Risk and Improvement Committee held on 24 November 2021.**

.....  
**CHAIRPERSON**

## 14 OUR COMMUNITY

### 14.1 LOCAL GOVERNMENT ROAD SAFETY PROGRAM PROJECT FUNDING

**Document ID:** 576266

**Author:** Road Safety Officer

**Authoriser:** Deputy General Manager Infrastructure

**Theme:** Our Community

**Attachments:** 1. Road Safety Action Plan 2021-2025 [↓](#)

#### RECOMMENDATION

That Council:

1. Endorses the Road Safety Action Plan 2021-2025.
2. Accepts Transport for NSW (TfNSW) 2021-22 funding of \$27,280 from the Local Government Road Safety Program and endorses the projects approved by TfNSW.
3. Reallocates existing TfNSW road safety project funding to the newly TfNSW approved projects.
4. Approves the changes to be included in the next Quarterly Budget Review.

#### PURPOSE

The purpose of this report is to seek a resolution from Council to endorse the Road Safety Action Plan 2021-2025 and accept Transport for NSW (TfNSW) 2021-2022 funding from the Local Government Road Safety Program (LGRSP).

The report also advises that the LGRSP funding to Council has increased by \$10,280 from the current budget due to a change in the number and scope of the road safety projects approved by TfNSW since the budget was prepared.

#### SUMMARY

The Road Safety Action Plan is a five-year plan for the delivery of local road safety projects in Narrandera Shire from July 2021 to June 2025. Based on local information and crash statistics, the Road Safety Action Plan identifies the key issues impacting on local road safety and strategies to address these issues. An annual review of the Road Safety Action Plan (using the most recent verified crash statistics) will be undertaken to identify any changes in road safety priorities and ensure the continued relevance of planned road safety projects.

Based on the Road Safety Action Plan 2021-2025 and the Action Plan's Annual Review (from 2022-2023), project proposals are submitted annually to TfNSW for funding from the LGRSP. As a partner in the LGRSP, Narrandera Shire Council employs a Road Safety Officer (RSO) to assist in developing, planning, implementing and evaluating local road safety projects.

Most submitted projects for 2021-2022 received approval and were fully funded. One project, Responsible Service of Alcohol (RSA) training, did not receive approval as the Centre for Road Safety advised that LGRSP funding would no longer support RSA training moving forward. The projects approved and funding received from TfNSW is shown in Table 1. This varies from the projects and funding in the current budget and these changes need to be included in the next Quarterly Budget Review.



Table 1: TfNSW Approved Projects Funding

<b>Project</b>	<b>RMS funding</b>
Helping Learner Drivers Become Safer Drivers Workshop 1	\$600
Helping Learner Drivers Become Safer Drivers Workshop 2	\$600
Safe Speeds on Local Roads	\$2,110
Deter Distractions	\$1,550
Road Safety Messages	\$12,400
65 Plus Workshop	\$600
Courtesy Breath Testing & Plan B for local events	\$1,200
Road Safety Editorial	\$2,750
Social Media Campaign	\$1,020
Bicycle, Skateboard and Scooter Safety	\$850
Child Restraint Checking	\$900
Motorcycle Accident Management Training	\$2,700
<b>Total</b>	<b>\$27,280</b>

## BACKGROUND

The Road Safety Action Plan 2012-2025 builds on the National Road Safety Strategy 2011–2020, the NSW Road Safety Strategy 2012–2021 and the Narrandera Council's Community Strategic Plan to continue addressing road safety issues in the Narrandera local government area.

Key issues impacting on local road safety include an aging population, long distances travelled, high proportion of registered motor vehicles over 10 years old, as well as heavy vehicles and tourists passing through the region.

Speed, alcohol and fatigue are key identified contributing factors in crashes in Narrandera Shire. Of note is the predominance of single vehicle crashes and 'off road' crash movements. The involvement of males, particularly in the 17-20 years and 30-39 years age groups, is another issue. Most crashes are on state highways and regional roads. In addition, the number of heavy vehicle crashes in comparison with both the South Region and NSW is noteworthy.

Addressing these issues is ongoing and involves cooperation and active participation by the Road Safety Officer, Councillors and Council management, Transport for NSW, NSW Police Highway Patrol officers, Community Health, service organisations and the wider community.

Narrandera Shire Council will be implementing road safety strategies to improve local road safety for drivers, passengers and pedestrians and to target the following issues:

- Speed
- Alcohol
- Fatigue
- Driver distraction

- Young drivers
- Motorcyclists
- Older road users
- Child restraint and seatbelt use

Strategies to address the identified road safety issues using the Safe Systems Model are identified in this plan and will be reviewed and used to develop project proposals following the Local Government Road Safety Program Guidelines 2021 for funding by TfNSW.

The projects approved and funded by TfNSW for 2021-2022 are:

1. **Helping Learner Drivers Become Safer Drivers**  
Deliver workshops for parents/supervisors of learner drivers to assist in effective and safe driving techniques.
2. **Safe Speeds on Local Roads**  
Encourage speed limit compliance on local roads through use of courtesy speed checks and sharing speed data to increase driver awareness.
3. **Deter Distractions**  
Promote the reduction of distractions while driving, particularly mobile phones, including public education and community engagement to support TfNSW road safety marketing communications and engagement related to distraction. Education on proper mounting of phones in vehicles, and total mobile phone ban for novice drivers
4. **Road Safety Messages**  
Promoting awareness locally of the risks associated with driving tired, drink/drug driving and the need for appropriate speeds on country roads through local and social media. Variable message signs will be used to target drivers 'on road', particularly during public and school holidays.
5. **65+ Workshops**  
Deliver workshops designed to maintain independence and increase driver safety for aged drivers.
6. **CBT and Plan B for Local Events**  
Providing courtesy breath testing at local events where alcohol is served and where people may be tempted to drive after a few drinks.  
Include the use of a 'camping swag' as a prize in a free competition aimed at increasing discussion amongst the community regarding the need to be responsible and plan ahead for transport options when consuming alcohol.
7. **Road Safety Editorial**  
A regular "Road Safety Column" in the local paper (Narrandera Argus) to deliver road safety messages across a broad range of issues. This proactive campaign will include promotion of timely road safety messages such as double demerit point periods, fatigue during holiday periods, walk safely to school day. The column will be published monthly to provide road safety messages with local content and relevance to supplement shorter social media messages through Council's Facebook page.
8. **Social Media Campaign**  
A social media campaign to deliver road safety messages across a broad range of issues. This proactive campaign will include promotion of timely road safety

messages such as double demerit point periods, fatigue during holiday periods, walk safely to school day.

9. Bicycle, Skateboard and Scooter Safety

During Youth Week the RSO will promote bicycle, scooter and skateboard safety and engage with local youth. Helmets will be distributed, and correct helmet use encouraged. In addition, information on bicycle, scooter and skateboards laws and safety will be provided.

10. Child Restraint Checking

Promote use of seatbelts and child restraints including the correct fitting and use of child restraints. Provide opportunities for free child restraint checks to encourage correct use.

11. Motorcycle Awareness

Promotion of motorcycle safety and provision of subsidized Motorcycle First Aid course focused on motorcycle related first aid trauma management and understanding how to confidently manage a crash scene.

## **RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES**

### **Theme**

Our Community

### **Strategy**

1.1 - To live in an inclusive, tolerant and healthy community which demonstrates a positive attitude

### **Action**

1.1.1 - Develop relationships with both local and regional communities fostering a healthy and community attitude

## **ISSUES AND IMPLICATIONS**

### **Policy**

- Nil

### **Financial**

- Accepting the TfNSW funding of \$27,280 is an increase of \$10,280 from the budgeted amount.

### **Legal / Statutory**

- Nil

### **Community Engagement / Communication**

- Nil

### **Human Resources / Industrial Relations (if applicable)**

- Nil

**RISKS**

Should Council not endorse the Road Safety Action Plan 2021-2025 and not accept the TfNSW funding the RSO would not be able to implement the local road safety projects. There would be a financial impact on the Council grant funding received.

**OPTIONS****Option 1**

- a) Council endorses the Road Safety Action Plan 2021-2025;
- b) Council accepts Transport for NSW (TfNSW) 2021-22 funding of \$27,280 from the Local Government Road Safety Program and endorses the projects approved by TfNSW;
- c) Council reallocates TfNSW funding from existing budget projects to the TfNSW approved projects;
- d) Council approves the changes to be included in the next Quarterly Budget Review.

Option 1 will enable local road safety projects to be implemented, there will be an increase in TfNSW grant funding compared to the budgeted amount and no change to the level of Council funding.

**Option 2**

- a) Council endorses the Road Safety Action Plan 2021-2025;
- b) Council does not accept Transport for NSW (TfNSW) 2021-22 funding of \$27,280 from the Local Government Road Safety Program and does not endorse the projects approved by RMS.

Option 2 will prevent implementation of local road safety projects, there will be a reduction in TfNSW grant funding and no change to the level of Council funding. The Council would be unlikely to meet its obligations as a partner in the NSW Government's LGRSP.

**Option 3**

- a) Council does not endorse the Road Safety Action Plan 2021-2025;
- b) Council does not accept Transport for NSW (TfNSW) 2021-22 funding of \$27,280 from the Local Government Road Safety Program and does not endorse the projects approved by RMS.

Option 3 will prevent implementation of local road safety projects, there will be a reduction in TfNSW grant funding and no change to the level of Council funding. The Council would be unlikely to meet its obligations as a partner in the NSW Government's LGRSP.

**CONCLUSION**

That Council adopts Option 1, to endorse the Road Safety Action Plan 2021-2025, accept TfNSW funding from LGRSP and endorse the projects approved by TfNSW.

**RECOMMENDATION**

That Council:

1. Endorses the Road Safety Action Plan 2021-2025.
2. Accepts Transport for NSW (TfNSW) 2021-22 funding of \$27,280 from the Local Government Road Safety Program and endorses the projects approved by TfNSW.
3. Reallocates existing TfNSW road safety project funding to the newly TfNSW approved projects.
4. Approves the changes to be included in the next Quarterly Budget Review.

# Naarrandera Shire Council

## Road Safety Action Plan

### 2021 – 2025

Safer Roads – Safer People  
Safer Speeds – Safer Vehicles



## Contents

Executive Summary .....	3
Introduction .....	4
Section One .....	5
Overview of Narrandera Shire .....	5
Population Characteristics .....	6
Motor Vehicle Registrations .....	7
Crash Data Analysis.....	8
Road Network and Local Drivers .....	10
Vehicle Type.....	12
Gender and Age .....	13
Crash Movement .....	14
Contributing Factors – Speed, Alcohol, Fatigue.....	15
Details of speed crashes in Narrandera Shire .....	17
Details of fatigue crashes in Narrandera Shire .....	19
Details of alcohol crashes in Narrandera Shire .....	20
Stakeholders .....	22
Narrandera Shire Council .....	22
Transport for NSW (TfNSW).....	22
NSW Police .....	22
Other Local Stakeholders .....	23
Section Two .....	24
Key Road Safety Issues.....	24
Proposed Road Safety Education Projects 2021-2025.....	25
CBT & Plan B for Local Events .....	25
Responsible Service of Alcohol .....	25
Speed, Fatigue & Drink/Drug Driving Messages.....	25
Motorcycle Awareness .....	25
Helping Learner Drivers Become Safer Drivers .....	25
Seatbelt and Child Restraint Use.....	25
Road Safety Editorial.....	25
Deter Distractions .....	25
Social Media Campaign.....	26
Safe Speeds on Local Roads .....	26
65+ Workshops .....	26
Bibliography .....	27



## Figures

Figure 1 - Gender and age distribution of Narrandera residents 30 June 2016 (Australian Bureau of Statistics, 2018) .....	7
Figure 2 - Age of registered motor vehicles (Australian Bureau of Statistics, 2018).....	8
Figure 3 - Number and type of crashes in Narrandera Shire 2011-2019 .....	9
Figure 4 - Number and type of casualties in Narrandera Shire 2011-2019 .....	9
Figure 5 - Road classification for fatal and injury crashes in Narrandera Shire 2015-2019 ..	10
Figure 6 - Location of crashes on state highways in Narrandera Shire 2015-2019 .....	10
Figure 7 - Location of crashes on regional roads in Narrandera Shire 2015-2019 .....	11
Figure 8 - Location of crashes in Narrandera township 2015-2019.....	11
Figure 9 - Residence of motor vehicle controllers in fatal and injury crashes in Narrandera Shire 2015-2019 .....	12
Figure 10 - Type of vehicle involved in fatal and injury crashes in Narrandera Shire 2015-2019.....	13
Figure 11 - Drivers in fatal and injury crashes classified by age and gender .....	14
Figure 12 - Contributing factors in fatal and injury crashes 2015-2019 .....	16
Figure 13 - Number of crashes annually for each contributing factor or combination of factors .....	16
Figure 14 - Number of crashes involving each contributing factor 2015-2019 .....	17
Figure 15 - Time of each fatigue crash in Narrandera Shire 2015-2019 .....	20
Figure 16 - Time of each alcohol crash in Narrandera Shire 2015-2019.....	22

### Executive Summary

This document builds on the National Road Safety Strategy 2011–2020, the NSW Road Safety Strategy 2012–2021 and the Narrandera Council's Community Strategic Plan to continue addressing road safety issues in the Narrandera local government area.

Key issues impacting on local road safety include an aging population, long distances travelled, high proportion of registered motor vehicles over 10 years old, as well as heavy vehicles and tourists passing through the region.

Speed, alcohol and fatigue are key identified contributing factors in crashes in Narrandera Shire. Of note is the predominance of single vehicle crashes and 'off road' crash movements. The involvement of males, particularly in the 17-20 years and 30-39 years age groups, is another issue. Most crashes are on state highways and regional roads. In addition, the number of heavy vehicle crashes in comparison with both the South Region and NSW is noteworthy.

Addressing these issues is ongoing and involves cooperation and active participation by the Road Safety Officer, Councillors and Council management, Transport for NSW, NSW Police Highway Patrol officers, Community Health, service organisations and the wider community.

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- Speed
- Alcohol
- Fatigue
- Driver distraction
- Young drivers
- Motorcyclists
- Older road users
- Child restraint and seatbelt use

Strategies to address the identified road safety issues using the Safe Systems Model are identified in this plan and will be reviewed and revised in collaboration with the Road Safety Steering Committee.

**Introduction**

This Road Safety Action Plan is a four year plan for the delivery of local road safety projects in Narrandera Shire from July 2021 to June 2025.

As a partner in the NSW Government's Local Government Road Safety Program (LGRSP), Narrandera Shire Council employs a Road Safety Officer (RSO) to assist in developing, planning, implementing and evaluating local road safety projects.

In line with the NSW Road Safety Strategy 2012-2021, the Safe System Model approach to road safety will continue to be used to address road safety issues identified within the Narrandera Shire.

The Safe System Model is a holistic approach to creating a road network that accommodates human error and limits the transfer of energy in the event of a crash. The system comprises of:

- Safe People
- Safe Vehicles
- Safe Roads
- Safe Speeds

Other documents relating to this plan are:

Local Government Road Safety Program Guidelines 2021

Narrandera Shire Council Community Strategic Plan 2017-2030

NSW Motorcycle Safety Strategy 2012-2021

NSW Motorcycle Safety Action Plan 2017-2019

NSW Road Safety Strategy 2012–2021

NSW Road Safety Plan 2021

National Road Safety Strategy 2011-2020

## Section One

### Overview of Narrandera Shire

Narrandera Shire is centrally located in the Riverina Region of NSW, 554kms south west of Sydney, 339km west of Canberra, 437km north of Melbourne and 824km east of Adelaide. The Shire lies within the catchment area of the Murrumbidgee River and is located at the junction of the Newell and Sturt Highways (Narrandera Shire Council, 2017, p. 12).

The Narrandera township is centred on the Murrumbidgee River and the towns within the Shire include Barellan and Grong Grong. Binya village and a number of farming localities all contribute to the characteristics of the Council area.



(Google, 2018)

Having an area of 4,116 square kilometres, the Shire sits midway between the main regional centres of Wagga Wagga (99km to the east) and Griffith (98km to the west). The Shire marks the transition between the extensive broad acre agricultural areas of the western slopes and plains to the east and the highly productive Murrumbidgee Irrigation Area (MIA) to the west (Narrandera Shire Council, 2017, p. 12)

Narrandera Shire borders nine other local government areas which are Murrumbidgee, Leeton and Griffith to the west; Carrathool and Bland to the north; Coolamon and Wagga Wagga to the east; Lockhart and Federation to the south.

There are four State Roads within the Narrandera Shire: the Newell Highway (A39) which carries inland traffic through New South Wales between Goondiwindi Queensland and Shepparton Victoria; the Sturt Highway (A20) which carries inland traffic from the Hume Highway through Wagga Wagga to Mildura Victoria then onto South Australia; the Irrigation Way (MR80) linking Narrandera to Leeton then continuing onto Griffith and further; the Burley Griffin Way (MR84/B94) linking Griffith to the Hume Highway.

In addition there are a number of regional roads which perform an intermediate function between the main network of State Roads and Council controlled Local Roads: Barellan Road (MR7608) connecting Narrandera and Barellan; Canola Way (MR243) from Grong Grong to Junee; Lockhart Road (MR370) connecting Lockhart to the Sturt Highway; Yamma Road (MR596) from the Newell Highway near Narrandera to Barellan (Narrandera Shire Council, n.d.).

Council currently maintains the following road infrastructure:

- Regional roads – 75 km
- Rural sealed roads – 276 km
- Rural unsealed roads – 1101 km
- Urban roads – 56 km
- Bridges and major culverts – 28

(Narrandera Shire Council, n.d.)

The average daily temperature in Narrandera for summer is 32.5°C and in winter 14.9°C with an average annual rainfall of 450mm (Narrandera Shire Council, 2018).

### Population Characteristics

The Narrandera Local Government Area (LGA) had an estimated residential population at 30 June 2016 of 5976 with a median age of 43.1 years (Australian Bureau of Statistics, 2018). The gender and age distribution of the estimated population at this time is shown in Figure 1.

The gender distribution is quite even with 49.7 per cent (2972) male and 50.3 per cent (3004) female. Only in the 80 years and over age group is there a larger than 5 per cent difference in gender distribution with 60 per cent female (Australian Bureau of Statistics, 2018).

The largest age group is 0-9 years (876) closely followed by 50-59 years (865) then 60-69 years (758). The proportion of the population 65 years and over is 21.1 per cent (Australian Bureau of Statistics, 2018).

Based on census data (2006-2016) Narrandera LGA has a slowly declining population as shown in Table 1.

Table 1 - Population of Narrandera 2006-2016 (Australian Bureau of Statistics, 2017)

Census	Males	Females	Total
2006	2979	3036	6011
2011	2920	2985	5900
2016	2901	2953	5853

Please note that there are small random adjustments made to all cell values to protect the confidentiality of data. These adjustments may cause the sum of rows to differ by small amounts from table totals

The proportion of Narrandera LGA residents that identified as Aboriginal and/or Torres Strait Islanders in the 2016 Census was 9.7 per cent (569) and the proportion born overseas was 4.7 per cent (274) (Australian Bureau of Statistics, 2017).

In regards to education level 27.4 per cent of Narrandera's residents have completed Year 12 or equivalent which is below the national level of 51.9 per cent (Australian Bureau of Statistics, 2018).

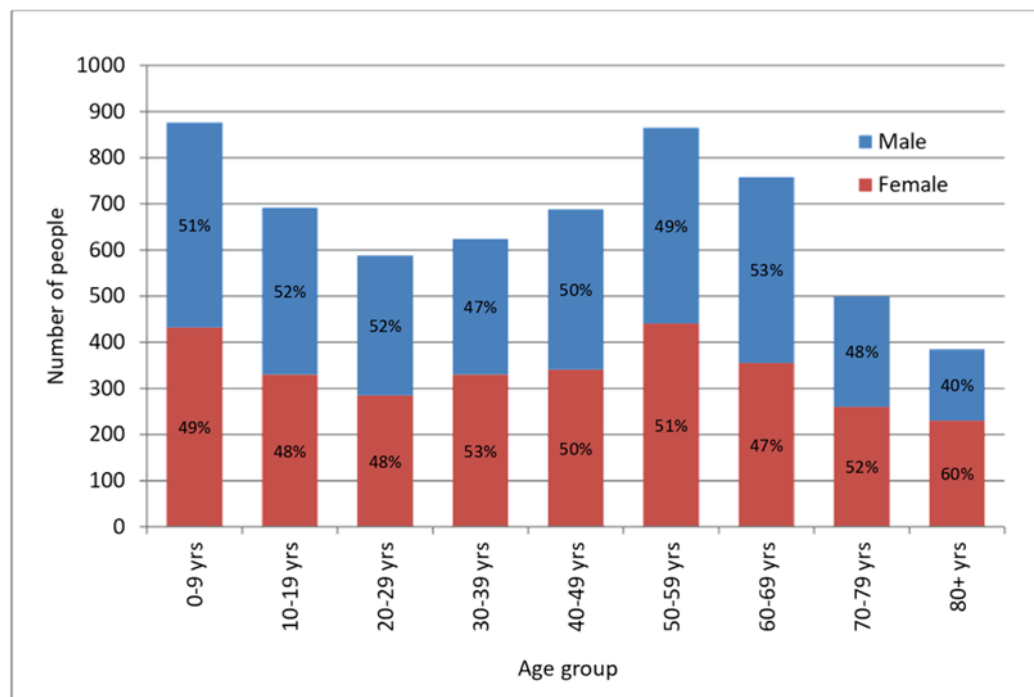


Figure 1 - Gender and age distribution of Narrandera residents 30 June 2016 (Australian Bureau of Statistics, 2018)

### Motor Vehicle Registrations

There were 5060 registered vehicles at 31 January 2016 which included 2875 passenger vehicles, 1600 light commercial vehicles, 348 trucks and 182 motorcycles.

The majority, approximately 57 per cent, of the motor vehicles registered were over 10 years as show in Figure 2. There was at least one motor vehicle at 88 per cent of dwellings. (Australian Bureau of Statistics, 2018)

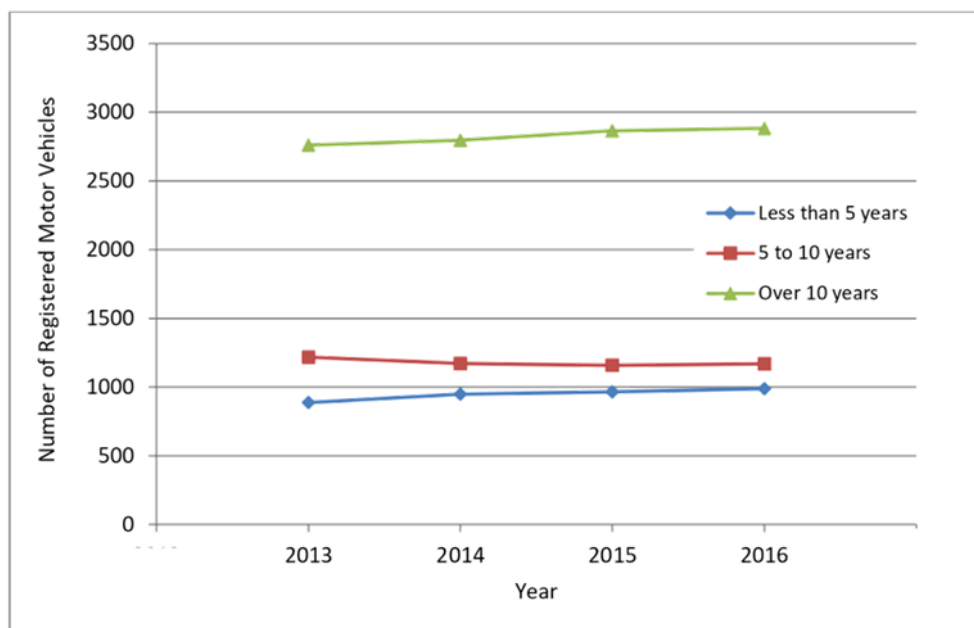


Figure 2 - Age of registered motor vehicles (Australian Bureau of Statistics, 2018)

### Crash Data Analysis

An analysis of crashes in the Narrandera LGA was completed using the Transport for NSW (TfNSW) Centre for Road Safety's (CRS) crash data focusing on the five year period 2015-2019. The CRS categorises data into two separate attributes – one relates to the crash itself and the other relates to persons involved in the crash (Centre for Road Safety, 2018).

For records relating to a crash:

- A **fatal crash** is when at least one person was killed.
- A **serious injury crash** is when at least one person is seriously injured AND no one was killed.
- A **moderate injury crash** is when at least one person is moderately injured AND no one was killed or seriously injured.
- A **minor/other injury crash** is when at least one person receives a minor/other injury AND no one was killed, seriously injured or moderately injured.

For records relating to persons involved in the crash:

- **Fatality** relates to a person who dies within 30 days from injuries received in a road traffic crash.
- **Seriously injured** relates to a person identified in the Police crash report who is matched to a hospital admission record on the same day or the day after a crash and did not die within 30 days of the crash and is admitted with at least one injury diagnosis or a person not matched to a police report but has been identified as having an injury on a public road for the hospital admission.
- **Moderately injured** relates to a person identified as an injury in the Police crash report data who is matched to an emergency department attendance record on the same day or the day after a crash but was not killed or subsequently admitted to hospital.
- **Minor/other injured** relates to a person identified as an injury in the Police crash report data who is not matched to a hospital admission record or an emergency department attendance record.



Considering the data for a broader period 2011-2019, as shown in Figure 3, the total number of crashes each year has been less than 20 in the last six years, with 20 or more each year in the preceding three years. Although in 2017 there were three fatal crashes which is the highest number for the period.

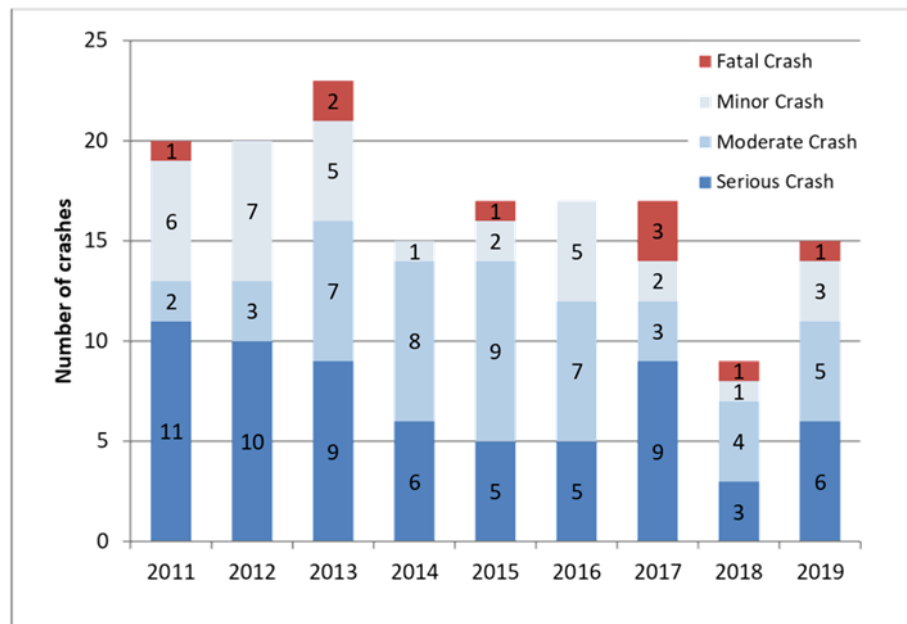


Figure 3 - Number and type of crashes in Narrandera Shire 2011-2019

The total number of casualties for the broader period 2011-2019 is shown in Figure 4. In 2017 the total number of casualties exceeded 25, which was the highest since 2013, with the period 2014-2019, excluding 2017, having 20 or less total casualties each year.

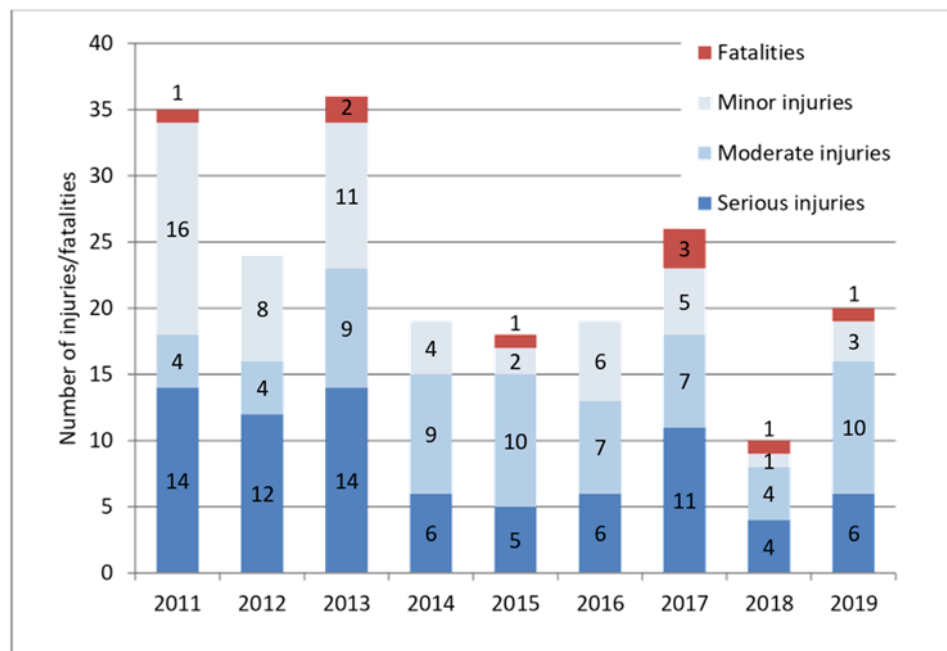


Figure 4 - Number and type of casualties in Narrandera Shire 2011-2019



### Road Network and Local Drivers

Over the last five years more than half (61.3 per cent) of the fatal and injury crashes have been on highways and regional roads. Of the six fatalities that occurred during this time four were on state highways (all on the Sturt Highway), one was on a regional road (Yapunyah Street/Burley Griffin Way) and one was on a local road (Angle Road).

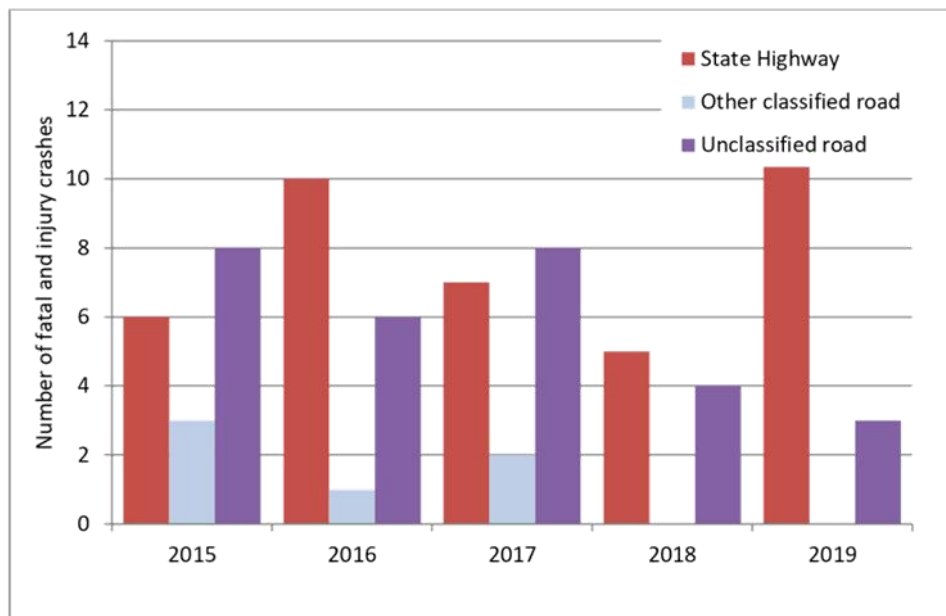


Figure 5 - Road classification for fatal and injury crashes in Narrandera Shire 2015-2019

The locations of the crashes are shown in Figure 6, Figure 7 and Figure 8.

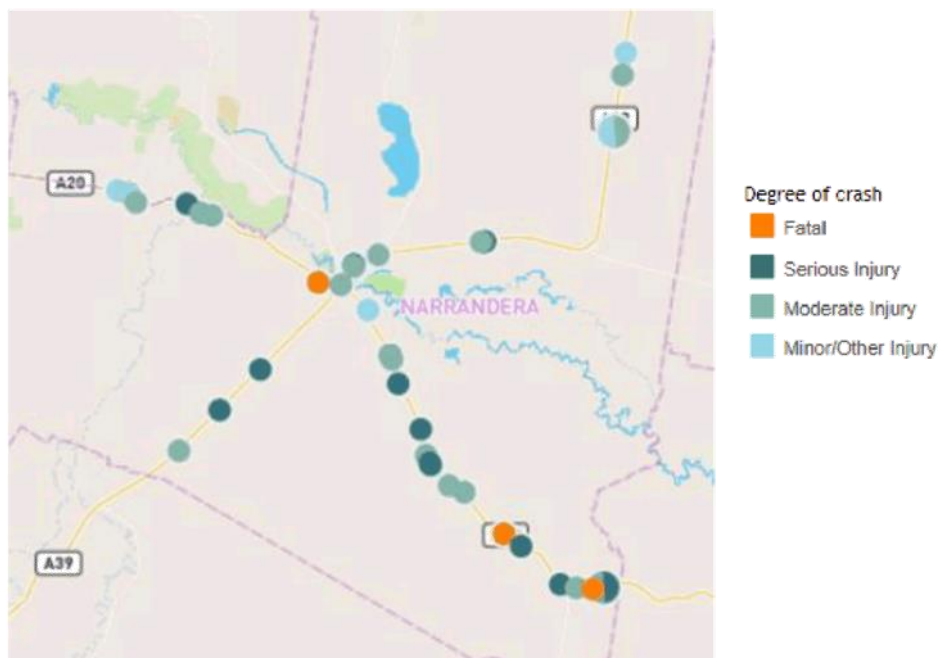


Figure 6 - Location of crashes on state highways in Narrandera Shire 2015-2019

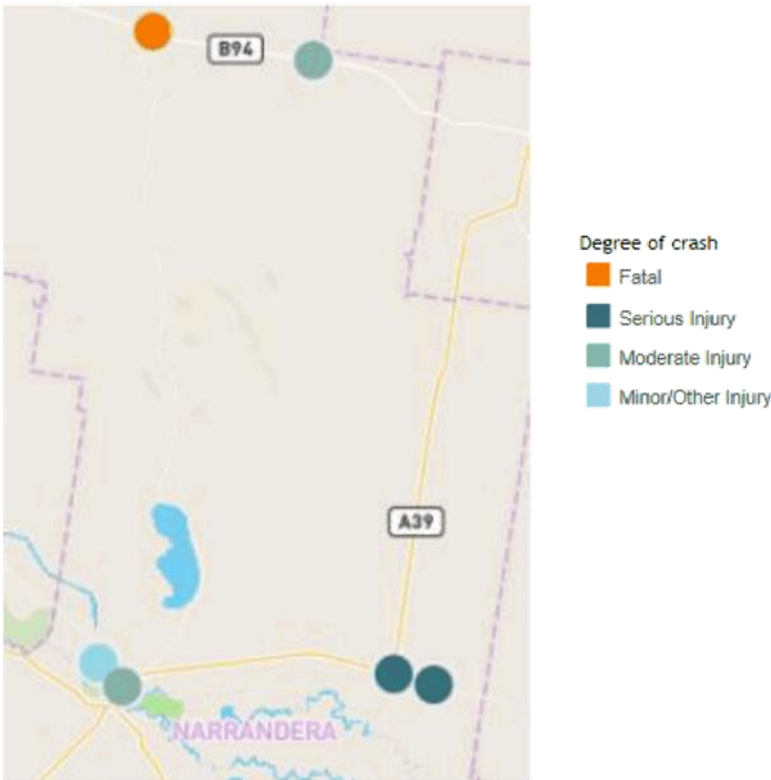


Figure 7 - Location of crashes on regional roads in Narrandera Shire 2015-2019

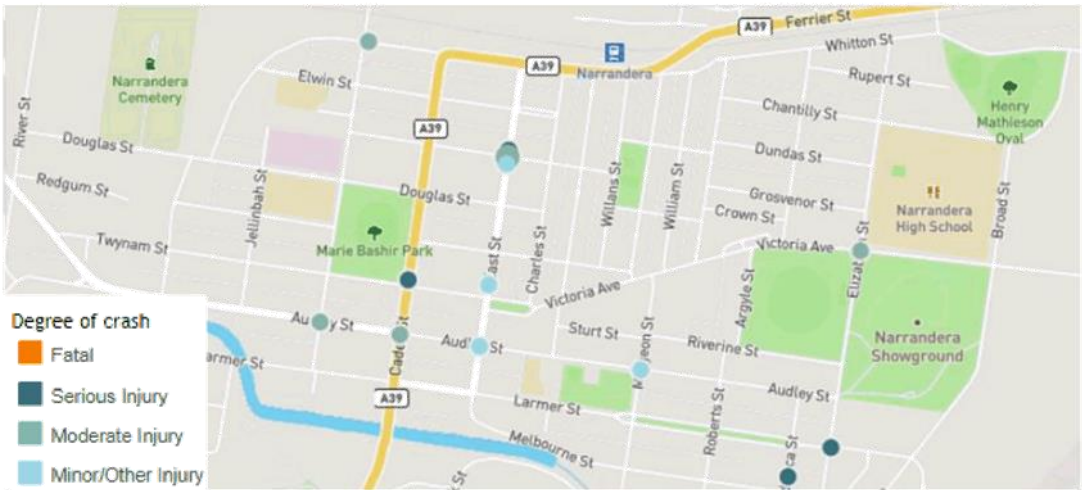


Figure 8 - Location of crashes in Narrandera township 2015-2019

As shown in Figure 9 in 2015-2019 the majority (58.7 per cent) of drivers involved in fatal and injury crashes were from Narrandera Shire or a neighbouring LGA. The largest proportion were from Narrandera (34.4 per cent) followed by Wagga Wagga (8.3 per cent), Leeton (6.3 per cent) and Griffith (4.2 per cent).

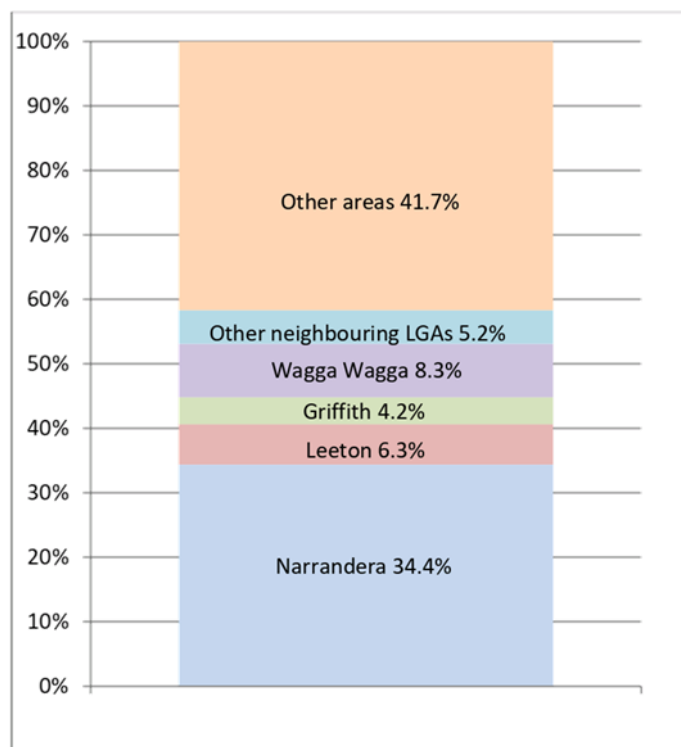


Figure 9 - Residence of motor vehicle controllers in fatal and injury crashes in Narrandera Shire 2015-2019

### Vehicle Type

The type of vehicles involved in fatal and injury crashes in Narrandera LGA is predominantly cars (this classification may include some utes and 4WD vehicles although they may be classified as light trucks).

The proportion of crashes over the five year period involving heavy vehicles (18.7 per cent), was higher than the corresponding proportion for both the South Region (6.4 per cent) and New South Wales (5.7 per cent). The proportion of crashes over the five year period involving light trucks (21.3 per cent) was slightly lower than the corresponding proportion for the South Region (22.6 per cent) and slightly higher than New South Wales (20.4 per cent).

The proportion of motorcycle crashes in Narrandera Shire has historically been higher in comparison to the region and state (for Narrandera Shire, South West Region and New South Wales respectively, 14.9 per cent compared to 11.4 percent and 12.9 per cent in 2013-2017; 13.3 percent compared to 12.2 percent and 13 per cent in 2014-2018). The proportion of crashes for 2015-2019 involving motorcycles (10.7 per cent), was lower than the corresponding proportion for both the South Region (14.4 per cent) and New South Wales (13.4 per cent). The shift can be attributed to reduced motorcycle crash numbers in 2018 (one crash) and 2019 (no crashes) compared to 2013 (four crashes) and 2014 (two crashes).

The higher heavy vehicle proportion may reflect relatively larger numbers of heavy vehicles travelling through Narrandera LGA due to the presence of major highways and transport routes.

The proportion of crashes involving light trucks (21.3 per cent) continues to be higher than for New South Wales (20.4 per cent) but lower than South Region (22.6 per cent). When it is considered that some utes and 4WDs may be classified as light trucks and the likelihood that there is a higher proportion of these vehicles in country areas these differences may be explained. The lower proportion of cars involved in crashes in Narrandera compared to New South Wales probably balances the higher proportion of light trucks compared to the whole state.

Single vehicle crashes represented 69.3 per cent of the fatal and injury crashes for the five year period to the end of 2019.

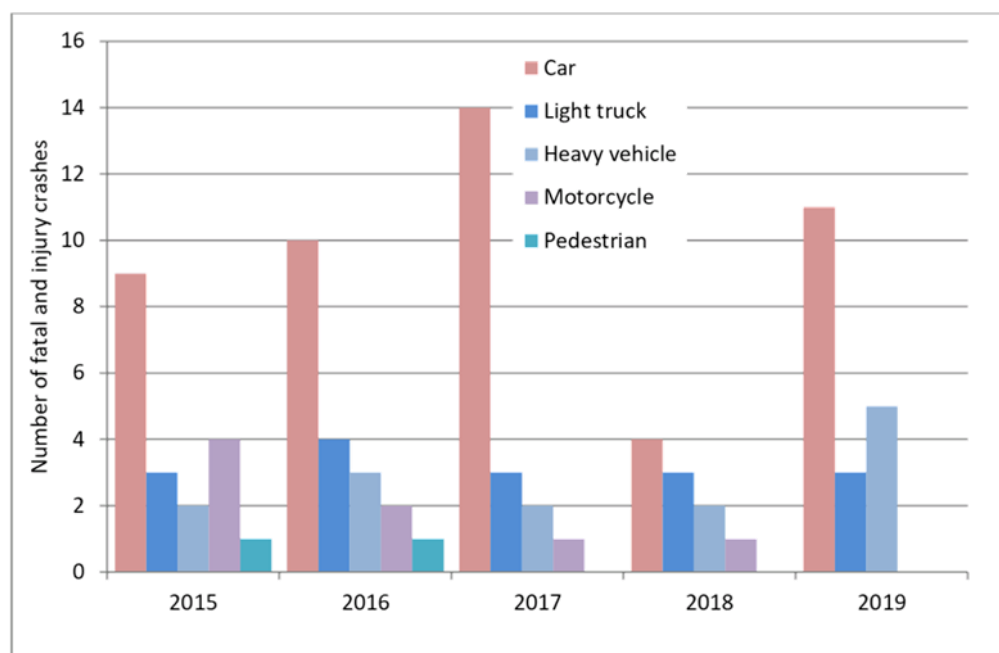


Figure 10 - Type of vehicle involved in fatal and injury crashes in Narrandera Shire 2015-2019

### Gender and Age

Over the last five years 65.6 per cent of crash drivers were male. The age group with the largest proportion of drivers was 30-39 year old group with 19.8 per cent. However, the 17-20 year old group were over represented with 14.6 per cent of crash drivers.

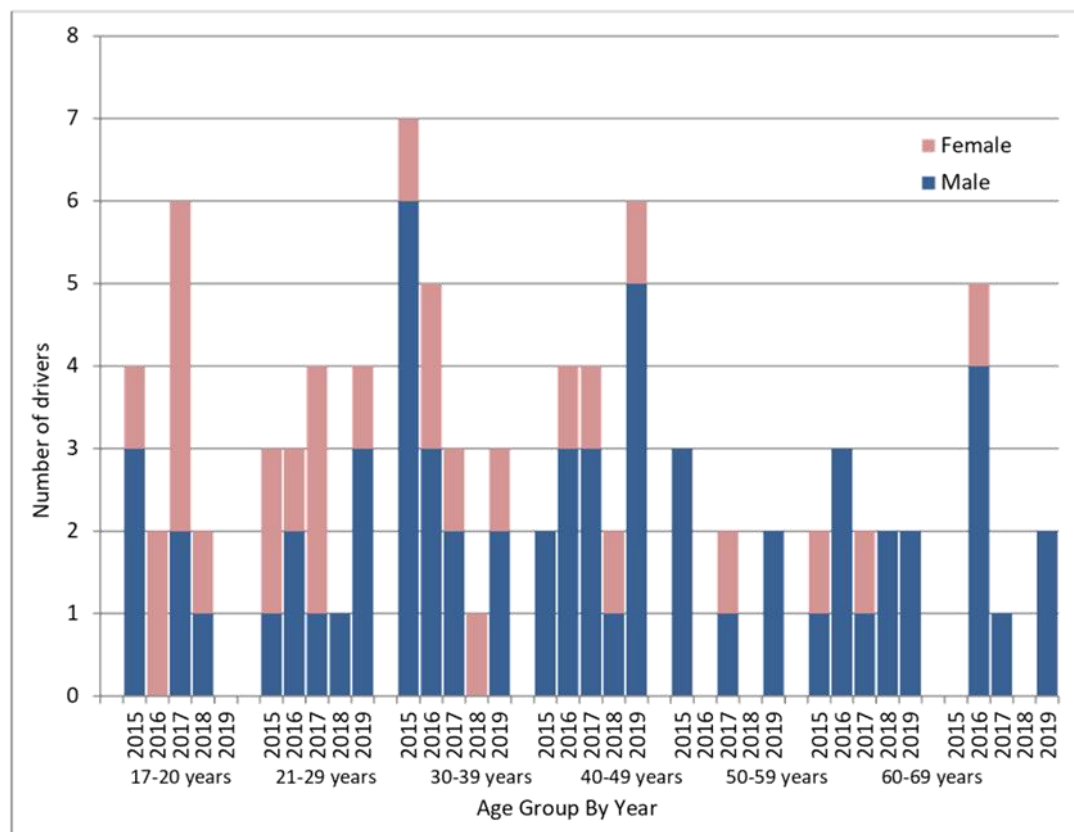
Considering age and gender males aged 40-49 years were the highest having 14.6 per cent of crash drivers followed by males aged 30-39 years representing 13.5 per cent of crash drivers.

Interestingly the difference between males and females was lowest (one per cent difference) in the 21-29 years age group with only one more crash involving males compared to females in this age group. The youngest age group (17-20 years) was the only group where the number of female drivers (8.3 per cent) was higher than male drivers (6.3 per cent) in crashes.

The variability in the age and gender of the drivers involved in fatal and injury crashes is evident in Figure 11.



For example, although there were more male drivers in crashes across the five year period the number of male and female drivers in crashes in 2017 was equal, while in contrast there were more than three times as many male drivers than female drivers in crashes in 2015 and more than five times as many in 2019. There were no drivers in the 70 year old and over age group in crashes in 2015 and 2019 yet this age group had the equal highest number of drivers in crashes in 2016.



Note: Figure excludes four drivers of unknown age and gender - one in 2015, one in 2016 and two in 2018

Figure 11 - Drivers in fatal and injury crashes classified by age and gender

### Crash Movement

The crash movements most prevalent in the last five years (2015-2019 data) were:

- Off road on straight, hit object 32.0 per cent
- Off road on curve, hit object 12.0 per cent
- Hit animal 12.0 per cent
- Rear end 12.0 per cent

Details of the number of fatal and injury crashes for each crash movement annually are shown in Table 2. In most years (three out of five) the crash type with the highest proportion of total crashes was 'off road on straight, hit object' and usually (four out of five years) most crashes were from 'off road' crash movements (combining 'on straight', 'on straight, hit object', 'on curve' and 'on curve, hit object'). 'Off road' crash movements accounted for 56 per cent of crashes in the five year period.

The rear end collisions were predominantly (78 per cent) in speed zones of 100km/h or higher and one third involved a stationary vehicle (presumably waiting to turn).

Table 2 - Number of fatal and injury crashes for each crash movement 2015-2019

Crash Movement	2015	2016	2017	2018	2019	Total
Off road on straight, hit object	9	2	7	4	2	24
Off road, on straight	0	2	0	0	2	4
Out of control on straight	0	0	0	0	1	1
Off road on curve, hit object	0	4	1	0	4	9
Off road, on curve	1	1	0	2	1	5
Intersection, adjacent approaches*	1	2	2	0	0	5
Hit animal	2	1	3	2	1	9
Rear-end	3	1	1	1	3	9
Head on (not overtaking)	0	0	0	0	1	1
Vehicle leaving driveway	0	1	0	0	0	1
Overtaking; same direction	0	0	1	0	0	1
Hit pedestrian	1	0	0	0	0	1
Other crash type	0	3	2	0	0	5
Total fatal and injury crashes	17	17	17	9	15	75

\* all in urban (50km/h speed limit areas)

### Contributing Factors – Speed, Alcohol, Fatigue

The criteria for determining speed and fatigue involvement in a crash is given by Centre for Road Safety (2018) as follows.

#### Speeding

It is not always clear from police reports if speeding (excessive speed for the prevailing conditions) was a contributing factor in a road crash.

We consider speeding to have been a contributing factor if at least one speeding motor vehicle was in a crash. We say a motor vehicle was speeding if it meets any of these conditions:

- The vehicle's driver or rider was charged with a speeding offence
- Police said the vehicle was travelling at excessive speed
- The speed of the vehicle was faster than that allowed for the licence class of the driver or rider, or the vehicle weight (introduced 1 January 2010)
- The speed of the vehicle was higher than the speed limit
- While on a curve the vehicle jack-knifed, skidded, slid or the controller lost control
- The vehicle ran off the road on a bend or turning a corner and the driver or rider was not distracted by something, or affected by drowsiness or sudden illness, and was not swerving to avoid another vehicle, animal or object, and the vehicle did not have equipment failure

#### Fatigue

It is not always clear from police reports if fatigue was a contributing factor in a road crash. We consider fatigue to have been a contributing factor if at least one fatigued vehicle driver or rider was in a road crash. We define a vehicle driver or rider to be fatigued if they meet any of these conditions:

- Police said the motor vehicle driver or rider was asleep, drowsy or tired
- The vehicle travelled onto the incorrect side of a straight road and had a head-on collision (and was not overtaking another vehicle and no other relevant factor was found)
- The vehicle ran off a straight road or off the road to the outside of a curve and the vehicle was not travelling at excessive speed and there was no other relevant factor found for the crash.

Alcohol as a contributing factor is determined by whether any of the vehicle drivers or riders in the crash had an illegal level of alcohol (Centre for Road Safety, 2018).

From 2015-2019 speed and/or alcohol and/or fatigue were identified as contributing factors in 38.7 per cent of fatal and injury crashes. Only one contributing factor was identified in 26.7 per cent of crashes, two contributing factors in 10.7 per cent of crashes and three contributing factors in 1.3 per cent of crashes. The number of crashes in 2015-2019 identified with each contributing factor is shown in Figure 12. The number of crashes for each contributing factor or combination of factors annually is shown in Figure 13.

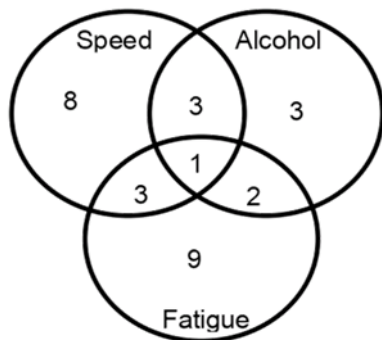


Figure 12 - Contributing factors in fatal and injury cashes 2015-2019

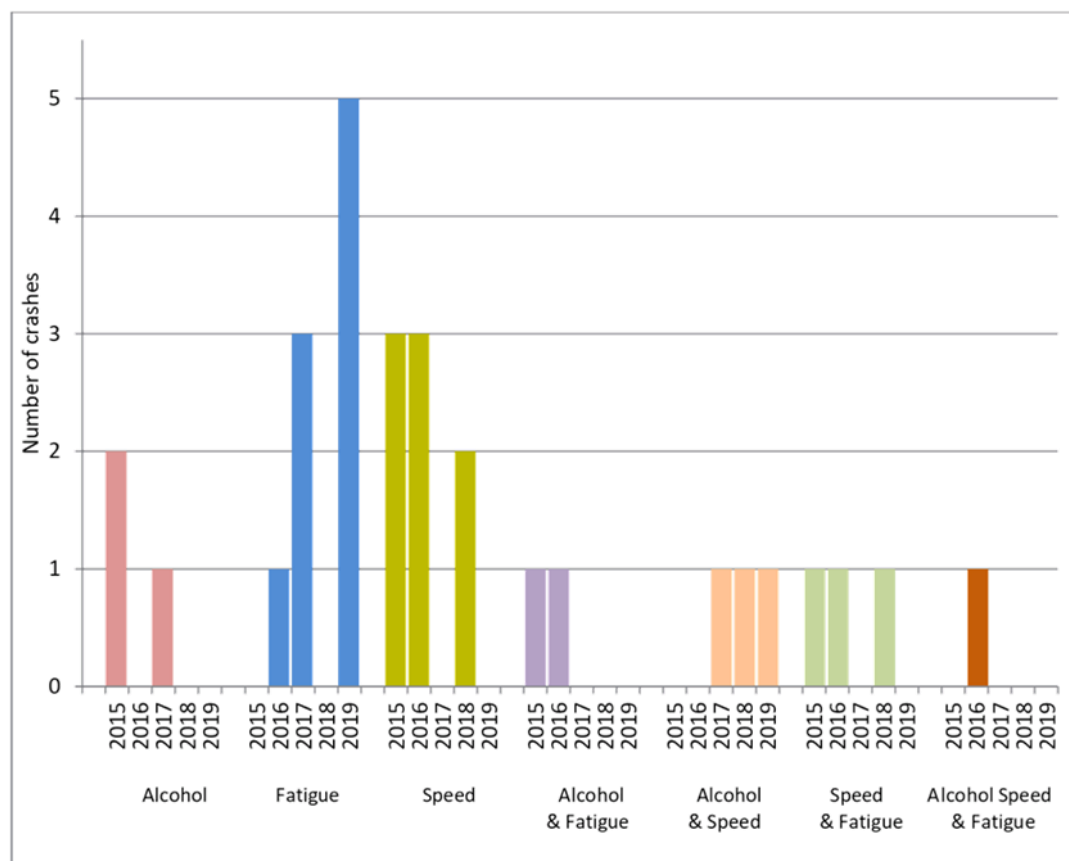


Figure 13 - Number of crashes annually for each contributing factor or combination of factors

The total number of crashes in which each contributing factor is involved is shown in Figure 14. It is evident from this figure that the most predominant contributing factor is variable so considering this data in combination only can be misleading.

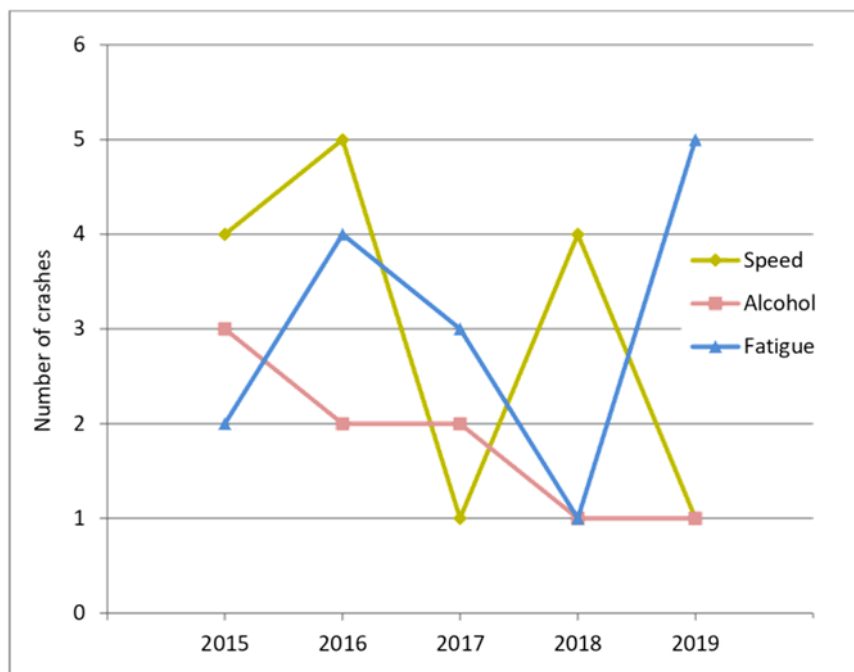


Figure 14 - Number of crashes involving each contributing factor 2015-2019

The proportion of crashes which had speed as a contributing factor was 20.0 per cent which was higher than for NSW (15.7 per cent) but lower than the South Region (26.2 per cent). The proportion of crashes with fatigue as a contributing factor was 20.0 per cent which was higher than both NSW (7.5 per cent) and the South Region (12.0 per cent). The proportion of crashes with alcohol as a contributing factor was 12.0 per cent which was higher than both NSW (4.7 per cent) and the South Region (6.2 per cent).

#### Details of speed crashes in Narrandera Shire

From 2015-2019 there were 15 speed crashes in Narrandera Shire. There were two fatal crashes with two fatalities and one injury. There were 13 injury crashes with 14 injuries which included 5 serious injuries. The first fatal crash was a single vehicle crash on Yapunyah St (Burley Griffin Way) Barellan with a 53 year old male driver travelling 80 km/h in a 50 km/h zone and with alcohol as an additional contributing factor. The second fatal crash was a single vehicle run off road hit object crash on Sturt Highway Galore with the 19 year old male driver reported to be travelling 100 km/h in a 100 km/h zone losing control and hitting a drain/culvert.

Six crashes were on state highways:

- Four on the Sturt Highway at
  - Gillenbah
  - Euroley
  - Sandigo
  - Galore
- Two on the Newell Highway at
  - Gillenbah
  - Narrandera



Three crashes were on regional roads:

- two on Burley Griffin Way (MR84) at Barellan (1) and Moombooldool (1)
- one on Canola Way (MR234) at Grong Grong

Six crashes were on local roads at:

- Strontian Road, Boree Creek
- King Street, Narrandera
- Old Wagga Road, Grong Grong (2)
- Old Wagga Road, Galore
- Brobenah Hall Road, Brobenah

The gender of the 16 drivers involved was:

- 13 males
- Three females

Of the male drivers:

- four were aged 17-25 years (17, 18, 19, 20)
- three were aged 26-40 years (27, 33, 37)
- three were aged 41-55 years (46, 47, 53)
- two were aged 56-70 years (61, 69)
- one was aged over 70 years (78)

The female drivers were aged 17, 31 and 41 years.

There were 14 single vehicle crashes and one two vehicle crash.

The crashes occurred where the following speed limits applied:

- two in 50 km/h
- three in 60 km/h
- one in 80 km/h
- eight in 100 km/h
- one in 110km/h

The crash movements involved were:

- two hit animal
- one off road, on straight
- three off road on straight, hit object
- four off road, on curve
- five off road on curve, hit object

In summary for speed crashes:

- Most of the drivers in speed crashes were male (81.3 per cent)
- Most of the crashes involved a single vehicle (93.3 per cent)
- Most of the crashes were crash movements involving off road (86.7 per cent)
- Over one quarter (26.7 per cent) of speed crashes were on the Sturt Highway
- Most of the crashes were in 100 km/h speed zones (60.0 per cent)
- There was often alcohol and/or fatigue as another contributing factor/s (46.7 per cent)

Details of fatigue crashes in Narrandera Shire

From 2015-2019 there were 15 fatigue crashes in Narrandera Shire. There were all injury crashes (no fatal crashes) with eight crashes resulting in serious injuries.

Eleven crashes were on state highways:

- Nine on the Sturt Highway at
  - Gillenbah (3)
  - Sandigo (3)
  - Euroley (2)
  - Galore (1)
- Two on the Newell Highway at
  - Grong Grong
  - Corobimilla

One crash was on a regional road:

- Burley Griffin Way (MR84) at Moombooldool

Five crashes were on local roads at:

- Frederica Street, Narrandera (1)
- Buckingbong Road, Gillenbah
- Strontian Road, Boree Creek

The gender of the 15 drivers involved was:

- 13 males
- Two females

Of the male drivers:

- Five were aged 17-25 years (18, 22, 22, 23, 25)
- Three were aged 26-40 years (37, 38, 38)
- Two were aged 41-55 years (41, 46)
- One was aged 56-70 years (67)
- Two were aged over 70 years (72, 77)

Of the female drivers:

- Both were aged 17-25 years (17, 25)
- None were aged over 25 years
- Six from interstate/overseas

They were all (15) single vehicle crashes.

The crashes occurred where the following speed limits applied:

- one in 50 km/h
- one in 80 km/h
- 11 in 100 km/h
- two in 110km/h

The crash movements involved were:

- one off road, on straight
- six off road on straight, hit object
- three off road, on curve
- five off road on curve, hit object

Considering the day of the week:

- 10 crashes occurred on the weekdays (66.7 per cent)
- Five crashes occurred on the weekend (33.3 per cent)
- Tuesday had the highest proportion of crashes (26.7 per cent)
- Friday had the lowest proportion of crashes (0 per cent)

The crashes were at the following times:

- six were during the early morning (between midnight and 6am)
- two were during the morning (between 6am and midday)
- seven were during the afternoon (between midday and 6pm)
- none were during the evening (between 6pm and midnight)

The time of each crash is shown in Figure 15. This figure highlights six crashes occurring from 1am to 4am and six crashes from 2pm to 4pm with the five hours covered by these two time slots accounting for most (80.0 per cent) of the fatigue crashes.

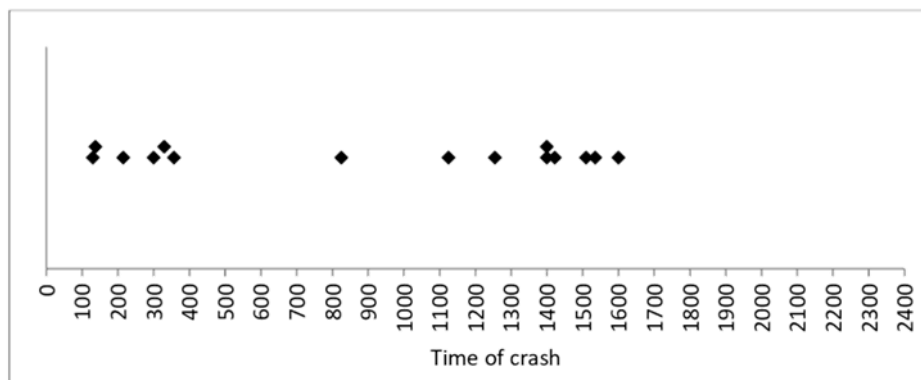


Figure 15 - Time of each fatigue crash in Narrandera Shire 2015-2019

In summary for fatigue crashes:

- All of the crashes involved a single vehicle
- Most of the crashes were in 100 km/h or higher speed zones (80 per cent)
- All of the crashes were crash movements involving off road
- Most of the drivers in crashes were male (86.7 per cent)
- Most of the crashes were on state highways (73.3 per cent)
- There was often speed and/or alcohol as another contributing factor/s (40.0 per cent)
- The majority (80.0 per cent) of the crashes occurred in the early morning (1am-4am) and mid afternoon (2pm-4pm)

#### Details of alcohol crashes in Narrandera Shire

From 2015-2019 there were nine alcohol crashes in Narrandera Shire. There were two fatal crashes with two fatalities and seven injury crashes with 11 injuries which included 3 serious crashes. The fatal crashes were a single vehicle crash on Angle Road at Grong Grong with a 25 year old female driver at 1:30am on a Thursday and a single vehicle crash on Yapunyah St (Burley Griffin Way) Barellan with a 53 year old male driver at 5:45am on a Saturday which also had speed as a contributing factor. In both crashes the vehicle went off the road to the right and hit a tree/bush.

Two crashes were on state highways:

- One on the Sturt Highway at Sandigo
- One on the Newell Highway at Grong Grong

One crash was on regional a road at Burley Griffin Way (MR84) at Barellan.

Six crashes were on local roads at:

- Boree Road, Narrandera
- Elizabeth Street, Narrandera
- Frederica Street, Narrandera
- Angle Road, Grong Grong
- Old Wagga Road, Grong Grong
- Old Wagga Road, Narrandera

The gender of the 10 drivers involved was:

- 8 males
- Two females

Of the male drivers:

- Two were aged 17-25 years (18,23)
- Four were aged 26-40 years (27, 33, 36, 38)
- Two were aged 41-55 years (46, 53)
- None were aged over 55 years

Of the female drivers:

- One was aged 17-25 years (25)
- None were aged 26-40 years
- One was aged 41-55 years (41)
- None were aged over 55 years

There were nine single vehicle crashes and one two vehicle crashes.

The crashes occurred where the following speed limits applied:

- three in 50 km/h
- one in 60 km/h
- four in 100 km/h
- one in 110km/h

The crash movements involved were:

- one intersection, adjacent approaches
- one off road, on straight
- four off road on straight, hit object
- one off road, on curve
- two off road on curve, hit object

Considering the day of the week:

- Six crashes occurred on the weekend (66.7 per cent)
- Three crashes occurred on the weekdays (33.3 per cent)
- Saturday and Sunday had the highest proportion of crashes (each 33.3 per cent)
- Friday night, Saturday and Sunday accounted for 77.8 per cent of the crashes
- There were no crashes Monday to Wednesday

The crashes were at the following times:

- six were during the early morning (between midnight and 6am)
- three were during the evening (between 6pm and midnight)

The time of each crash is shown in Figure 16. This figure highlights that all except one crash occurred between 6pm and 6am.

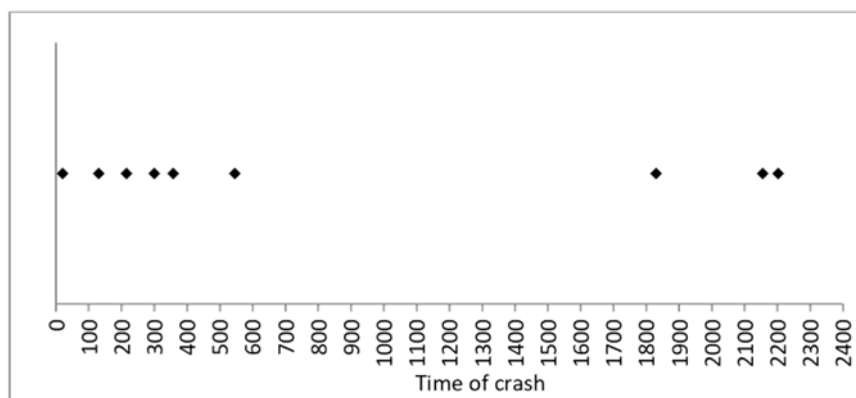


Figure 16 - Time of each alcohol crash in Narrandera Shire 2015-2019

In summary for alcohol crashes:

- All crashes occurred between 6pm and 6am
- The majority of the drivers in crashes were male (77.8 per cent) with half aged 26-40 years
- Most of the crashes involved a single vehicle (88.9 per cent)
- Most crashes occurred on the weekend (66.7 per cent)
- Most of the crashes were in 100 km/h or higher speed zones (55.6 per cent)
- Most of the crashes were on local roads (66.7 per cent)
- There was often also speed and/or fatigue as a contributing factor/s (66.7 per cent)

## Stakeholders

### Narrandera Shire Council

The Council Strategic Plan 2017-2030 (Narrandera Shire Council, 2017, p. 27) identified as goal for the community “to feel connected and safe” with one of the strategies to achieve this being to “support continued education on road and pedestrian safety inclusive of addressing the specific needs of the disabled, youth and the aging population” (Narrandera Shire Council, 2017, p. 29).

### Transport for NSW (TfNSW)

Transport for NSW supplements Council’s contribution for the employment of a Road Safety Officer and provide resources, information and advice to perform all the duties required of the position.

### NSW Police

Consultation with Highway Patrol indicated their concern for speeding; fatigue; drink and drug driving; driver distraction especially mobile phones; and seatbelts including child restraints. They are willing to be consulted and incorporated into projects designed to target these local issues.

**Other Local Stakeholders**

A number of other stakeholders have participated in road safety projects in the past and provide feedback on road safety priorities that is referenced when developing road safety projects. These stakeholders include:

- Local schools and their parents groups
- Local bus operators
- Local clubs and hotels (Liquor Accord)
- Local sporting clubs
- Community and service groups
- Narrandera Bicycle Users Group
- Local businesses

## Section Two

### Key Road Safety Issues

The key local road safety issues identified from the Narrandera Shire crash data were speed, alcohol, fatigue, local drivers and off-road crash movements.

Speed was a contributing factor in 20.0 per cent of fatal and injury crashes which is higher than the corresponding figure for NSW. Speed crashes involved predominantly male drivers and occurred in speed zones of 100 km/h and higher.

Alcohol was a contributing factor in 12.0 per cent of fatal and injury crashes which is higher than the corresponding figures for both the South Region and NSW. Most alcohol crashes occurred on local roads on weekends in speed zones of 100km/h or higher. The drivers were predominantly male with half in the 26-40 year old age group. All crashes occurred between 6pm and 6am.

Fatigue was a contributing factor in 20.0 per cent of fatal and injury crashes which is higher than the corresponding figures for both the South Region and NSW. Fatigue crashes involved predominantly male drivers in the 17-25 year old and 26-40 year old age groups. The majority of the crashes were on State Highways in speed zones of 100km/h or higher. Most crashes occurred in the early morning (1am-4am) and mid-afternoon (2pm-4pm)

Local drivers were predominant in crashes with 34.3 per cent from Narrandera Shire, 18.8 per cent from Leeton and Wagga Wagga LGAs and 5.2 per cent from other local government areas bordering Narrandera Shire.

The proportion of heavy vehicle crashes were higher than both the South Region and New South Wales. The proportion of motorcycle crashes compared to the region and the state has improved due to low crash numbers in 2018 and 2019.

The majority (56.0 per cent) of fatal and injury crashes involved an off road crash movement, either off road straight; off road straight, hit object; off road curve; or off road curve hit object.

The Road Safety Plan 2021 (Transport for NSW, 2018, p. 12) identified reducing fatalities on country roads as a key focus. Delivering a new Saving Lives on Country Roads program is one of its six priority areas. This includes installing and upgrading safety features to reduce run off road crashes, crashes on curves and head on crashes as well as a targeted Saving Lives on Country Roads public education campaign (Transport for NSW, 2018, p. 13).

The Local Government Road Safety Program Guidelines 2021 report:

Driver distraction due to mobile phone use is an increasing road safety problem, heavily impacted by continual advances in mobile phone and related technology. International research has shown that mobile phone use increases the risk of a crash, with the greatest risk occurring in situations where drivers have to look away from the road and or physically interact with their mobile phone. At 60km/h, a car travels 33 metres in two seconds; at 100 km/h it travels 55 metres.

In NSW since 2012, there have been 191 casualty crashes involving a driver/rider using a hand held mobile phone – resulting in 13 deaths and 256 injuries. Of those, 94 casualty crashes occurred in country NSW – resulting in 11 deaths and 119 injuries. It is important to note that this crash data is considered incomplete due to under-reporting. Findings from a recent Australian study<sup>3</sup> support this position, with 30 per cent of drivers who had been involved in crash or near miss reporting the reason was due to mobile phone use.

(Transport for NSW, 2021, pp. 25-26)

This highlights the importance of driver distraction particularly due to mobile phones as identified in consultations with local NSW Highway Patrol officers.

## **Proposed Road Safety Education Projects 2021-2025**

### **CBT & Plan B for Local Events**

Providing courtesy breath testing at local events where alcohol is served and people may be tempted to drive after a few drinks.

Include the use of a 'camping swag' as a prize in a free competition aimed at increasing discussion amongst the community regarding the need to be responsible and plan ahead for your transport options when consuming alcohol.

### **Responsible Service of Alcohol**

Providing subsidised Responsible Service of Alcohol (RSA) courses to local residents particularly local youth.

### **Speed, Fatigue & Drink/Drug Driving Messages**

Promoting awareness locally of the risks associated with driving tired, drink/drug driving and the need for appropriate speeds on country roads through local and social media. Variable message signs will be used to target drivers 'on road', particularly during public and school holidays.

### **Motorcycle Awareness**

Promotion of motorcycle safety and provision of subsidized Motorcycle First Aid course focused on motorcycle related first aid trauma management and understanding how to confidently manage a crash scene.

### **Helping Learner Drivers Become Safer Drivers**

Deliver workshops for parents/supervisors of learner drivers to assist in effective and safe driving techniques.

### **Seatbelt and Child Restraint Use**

Promote use of seatbelts and child restraints including the correct fitting and use of child restraints. Provide opportunities for free child restraint checks to encourage correct use.

### **Road Safety Editorial**

A regular "Road Safety Column" in the local paper (Narrandera Argus) to deliver road safety messages across a broad range of issues. This proactive campaign will include promotion of timely road safety messages such as double demerit point periods, fatigue during holiday periods, walk safely to school day. The column will be published monthly to provide road safety messages with local content and relevance to supplement shorter social media messages through Council's Facebook page.

### **Deter Distractions**

Promote the reduction of distractions while driving particularly mobile phones including public education and community engagement to support TfNSW road safety marketing communications and engagement related to distraction. Education on proper mounting of phones in vehicles, and total mobile phone ban for novice drivers



**Social Media Campaign**

A social media campaign to deliver road safety messages across a broad range of issues. This proactive campaign will include promotion of timely road safety messages such as double demerit point periods, fatigue during holiday periods, walk safely to school day.

**Safe Speeds on Local Roads**

Encourage speed limit compliance on local roads through use of courtesy speed checks and sharing speed data to increase driver awareness.

**65+ Workshops**

Deliver workshops designed to maintain independence and increase driver safety for aged drivers.

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**15 OUR ENVIRONMENT****15.1 NARRANDERA HERITAGE FUND 2021-2022****Document ID: 577044****Author: Administration Assistant****Authoriser: Deputy General Manager Infrastructure****Theme: Our Environment****Attachments: 1. Local Heritage Fund Applications Report - 2021-22** [↓](#)**RECOMMENDATION**

That Council:

1. Adopt the recommendation from Council's Heritage Advisor's report to fund three (3) projects for \$11,000 (inclusive of GST) from the Narrandera Council Local Heritage Fund.

**PURPOSE**

The purpose of this report is to advise Council that seven (7) applications were received for project funding via the Narrandera Council Local Heritage Fund. The applications were reviewed by Council's Heritage Advisor in accordance with the noted priorities in the fund guidelines.

**SUMMARY**

Council's Heritage Advisor reviewed the seven (7) applications received for the Narrandera Local Heritage Fund. In his report received 10 September 2021, funding was recommended for three (3) projects as follows:

Number	Applicant	Address / Property	Property / Heritage Listing	Work to be done	Total Project Cost	Funding Requested	Funding Recommended	Applicant's Contribution
2021/01	Sharon Kiley	42 East St, Narrandera	-	Repairs & external repainting at corner building in mainstreet	\$10,870	\$5,435	Nil	Nil
2021/02	Alix Wells	70 Yapunya St, Barellan	Yes - Item 1004	Repairs to street facade & repainting at former Bank building in mainstreet	\$5,945	\$2,972	\$2,400	\$3,545
2021/03	Ms S Forrest (Corobimilla Union Church Committee)	63 Campbells Rd, Corobimilla	Yes - Item 1012	Repairs to windows, roof, etc & termite damage at Union Church Corobimilla.	\$6,392	\$6,392	Nil	Nil
2021/04	Troy Lee	134-138 Larmer St, Narrandera	Yes - Item 1051	Wall and windows treatment at former Royal Hotel	\$4,000	\$2,000	Nil	Nil
2021/05	Carmine Cantone	54-56 East St, Narrandera	Yes - Item 1056	Repairs to shopfront walls + windows & replacement of damage tiles and repainting at former J&T Auto Spares	\$20,600	\$10,000	\$5,400	\$15,200
2021/06	John Foster	68 East St, Narrandera	Yes - Item 1070	Repairs & external repainting at Narrandera Toy & Hobby building in mainstreet	\$7,800	\$3,800	\$3,200	\$4,600
2021/07	Mr J Haines (Chair, Church Council)	33-35 Douglas St, Narrandera	Yes - Item 1085	Foundation treatment to repair cracking walls at St John's Uniting Church.	\$11,346	\$5,673	Nil	Nil
<b>TOTAL</b>	<b>(incl GST)</b>				<b>\$66,953</b>	<b>\$36,272</b>	<b>\$11,000</b>	<b>\$23,245</b>

**Note: Narrandera Local Heritage Fund – Total Funds available \$11,000 including GST**

**BACKGROUND**

Council has jointly funded the Local Heritage Fund in conjunction with the NSW Heritage Office for several years. The Local Heritage Fund assists with physical improvement of heritage buildings on a co-contribution basis with applicants. Owners of significant buildings/items in Narrandera Shire are eligible to apply for funding.

The Narrandera Shire Local Heritage Fund (LHF) has an amount committed of \$11,000 (including GST). This comprises Narrandera Shire Council \$5,500 and NSW Heritage Office, Department Premier & Cabinet \$5,500.

Funded projects must be completed by 30 April 2022.

**RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES****Theme**

Our Environment

**Strategy**

5.1 - To have a Council that demonstrates effective management consistently, also a Council that communicates and engages well with the community and works collaboratively

**Action**

5.1.1 - Accountable, transparent and ensure open communication between the community and Council

**ISSUES AND IMPLICATIONS****Policy**

- N/A

**Financial**

- Local Heritage Fund \$11,000 includes Council contribution \$5,500.

**Legal / Statutory**

- N/A

**Community Engagement / Communication**

- Promotion on Council's website.
- Promotion on Council's Facebook page.

**RISKS**

- N/A

**OPTIONS**

1. Council approves funding for three (3) projects as detailed within the report.
2. Council does not approve funding of any project.
3. Council reallocate the funds contrary to the recommendations.

**CONCLUSION**

The Narrandera Heritage Fund provides an opportunity for Council to work with the NSW Heritage Office to support ongoing improvement to environmental heritage within Narrandera Shire. Approval of funding through Narrandera Council Local Heritage Fund encourages property owners to investigate and plan for works that preserve the environmental heritage of their properties.

**RECOMMENDATION**

That Council:

1. Adopt the recommendation from Council's Heritage Advisor's report to fund three (3) projects for \$11,000 (inclusive of GST) from the Narrandera Council Local Heritage Fund.

## **NARRANDERA SHIRE COUNCIL**

### **REPORT**

To: Narrandera Shire Council

13 Sept 2021

By: Noel Thomson – Heritage Advisor

Subject: Local Heritage Fund Applications 2021-22  
for Narrandera Shire

### **LOCAL HERITAGE FUND APPLICATIONS 2021-2022**

Funding is available for 'Listed' heritage items in the Narrandera Local Environmental Plan, or a building supported by Council's heritage advisor as being of heritage significance. Further to receipt of Applications to Narrandera Shire Local Heritage Fund, on review of the seven (7) applications received the following comments are provided;

#### 2021-22/01 Repairs & external painting to building at 42 East Street, Narrandera

Discussions held with Owner (Sharon Kiley) and submission received regarding the proposed repairs and external repainting of the 'shop' on the cnr East & King Sts, Narrandera. On review the works proposed suits the criteria and Priority 1 of the local heritage fund.

Although the project for the external / street facade upgrade and repainting of building in mainstreet of Narrandera suits the criteria and priorities of the local heritage fund, however due to the number of applications received and its rating/ranking unfortunately this project can not be funded. Recommendation is for the Owner to wait to undertake the external upgrade to the building and re-submit application to next years Local Heritage Funding as it is a deserving project.

#### 2021-22/02 Repairs & external painting to former Bank at 70 Yapunyah Street, Barellan

Application from Owner (Alix Wells) received regarding the proposed external repairs and repainting to the front facade facing the 'mainstreet' heritage listed "former Bank" (I004) at 70 Yapunyah St, Barellan. The facade upgrade and repainting to the front of this important former Bank building suits the criteria and Priority 1 of the local heritage fund.

Note: the works proposed to be undertaken at the building will require Council approval as per LEP Clause 5.10 (3), prior to works commencing on site.

Recommendation is for the facade upgrade and repainting to "former Bank"- heritage item (I004) be undertaken as per heritage advisor recommendations, with funding of \$2,400 (incl GST) acceptable for this heritage project.

#### 2021-22/03 Repairs due to termite damage, roofing & guttering at Union Church, Corobimilla

Application from Church committee member (Susan Forrest) received for the repairs to the heritage listed "Union Church" (I012) at Corobimilla which include the repairs to termite damage at windows, repairs to roof & guttering, repairs to building due to movement, rehang original front gates and provide ramp access to rear church entrance. On review of the submitted documentation for this 'restoration' project to this important heritage listed building, the works proposed suits the criteria and Priority 2 of the local heritage fund.

Note: the proposed repairs/works to be undertaken at the building will require Council approval as per LEP Clause 5.10 (3), prior to works commencing on site.

Although the project for the repairs and various projects to the church at Heritage Item (I012) suits the criteria of the local heritage fund, however due to the number of applications received and its rating/ranking unfortunately this project can not be funded. Recommendation is for the Church to wait to undertake these repair works to the building and re-submit application to next years Local Heritage Funding as it is a deserving project.

#### 2021-22/04 Wall painting & window treatments at 134-138 Larmer Street, Narrandera

Discussions held with Owner (Troy Lee) and application received regarding the proposed repainting of external walls at west end and lacquer treatment to timber windows at the heritage listed "Former Royal Hotel" (I051). On review of the submitted documentation the external upgrade to the front of this important heritage listed former "Royal Hotel" building at 134-138 Larmer St, Narrandera, suits the criteria and Priority 2 of the local heritage fund.

## NARRANDERA SHIRE COUNCIL

### REPORT

Note: the repainting and works proposed to be undertaken at the building will require Council approval as per LEP Clause 5.10 (3), prior to works commencing on site.

Although the project for the window treatment and facade upgrade/ repainting to west end of "former Royal Hotel" - heritage item (I051) suits the criteria of the local heritage fund, however due to the number of applications received and its rating/ranking unfortunately this project can not be funded. Recommendation is for the Church to wait to undertake these repair works to the building and re-submit application to next years Local Heritage Funding as it is a deserving project.

#### 2021-22/05 Repairs to shopfront and external repainting at 54-56 East Street, Narrandera

Meeting held with Owner (Carmine Cantone) and application received regarding the proposed external upgrade and repairs / refurbishment of shopfront and external repainting of the 'shop' to rectify damaged areas, tiles, etc at the heritage listed "J&T Auto Spares" (I056) with Report issued in May 2020. On review, the works proposed to the street facade / shopfront of this mainstreet building suits the criteria and Priority 1 of the local heritage fund.

Note: the repainting and works proposed to be undertaken at the building has already been approved as part of the Development Approval works.

Recommendation is for the external / street facade upgrade and repainting of building - Heritage Item (I056) in mainstreet of Narrandera, to be undertaken in accordance with heritage advisor recommendations with funding of \$5,400 (incl GST) acceptable for this important heritage project.

#### 2021-22/06 External repainting to street façade at 68 East Street, Narrandera

Discussion held with Owner (John Foster) and application received regarding the proposed repairs / upgrade and external repainting of the 'shop' at the heritage listed "Narrandera Toy & Hobby" (I070). On review the works proposed suits the criteria of the local heritage fund.

Note: the repainting and works proposed to be undertaken at the building will require Council approval as per LEP Clause 5.10 (3), prior to works commencing on site.

Recommendation is for the external / street facade upgrade and repainting of building - Heritage Item (I070) in mainstreet of Narrandera, to be undertaken in accordance with heritage advisor recommendations with funding of \$3,200 (incl GST) acceptable for this important heritage project.

#### 2021-22/07 Repairs & painting to windows & doors at Uniting Church, Cadell Street, Narrandera

Discussions held with Church Council representative (Chair - Jason Haines) regarding the repairs and repainting to the deteriorated timber doors and windows to the heritage listed "St John's Uniting Church" (I085) building and Report issued in Sept 2020. On review of the submitted documentation for this 'restoration' project to this important heritage listed building, the works proposed suits the criteria and Priority 2 of the local heritage fund.

Note: the repainting and works proposed to be undertaken at the building will require Council approval as per LEP Clause 5.10 (3), prior to works commencing on site.

Although the project for the foundation treatment in regards to cracking at external wall of the church hall at the Heritage Item (I085) suits the criteria of the local heritage fund, however due to the number of applications received and its rating/ranking unfortunately this project can not be funded. Recommendation is for the Church to wait to undertake these repair works to the building and re-submit application to next years Local Heritage Funding as it is a deserving project.

Note: Refer attached Assessment Forms and Summary for further information

Trusting the foregoing advice is of assistance at this time.



NOEL THOMSON FRAIA  
NARRANDERA SHIRE HERITAGE ADVISOR

**16 OUR ECONOMY****16.1 SALE OF LAND - RED HILL INDUSTRIAL ESTATE****Document ID: 578601****Author: Economic Development Manager****Authoriser: General Manager****Theme: Our Economy****Attachments: 1. Proposed Lot 71 Driscoll Rd Red Hill Industrial Estate [↓](#)****RECOMMENDATION**

That Council:

1. Accepts the offer to purchase approximately 9,793 square metres of land (or thereabouts) at part Lot 12 DP869904 being proposed new allotment Lot 71 Driscoll Road in the Red Hill Industrial Estate for \$8 per square metre plus GST.
2. Extends the sealed road and formed kerb and gutter across the frontage of said lot at no cost to the purchaser.
3. Removes the mullock heaps from proposed Lot 71 and levels the lot suitable for construction of buildings at no cost to the purchaser.
4. Provides two kerb/gutter laybacks for driveway access points at no cost to the purchaser.
5. Authorise the Mayor and the General Manager to sign any documents on behalf of Council in relation to this matter.
6. Authorise the placement of the Seal of Council on any documents relating to this matter.

**PURPOSE**

The purpose of this report is to obtain Council's approval for the sale of 9,793 square metres of land in the Red Hill Industrial Estate, being the proposed Lot 71 Driscoll Road for the establishment of an apiary enterprise.

**SUMMARY**

Council has been made an offer to purchase a parcel of land, being the proposed Lot 71 Driscoll Road in the Red Hill Industrial Estate (plan attached), with the offer being \$8 per square metre which commutes to \$78,344 plus GST. The offer has been made in writing by Council's agent, QPL Real Estate of Narrandera.

The threshold in the pricing schedule is 9,800 square metres for the asking price of \$8 per square metre. The subject site is 9,793 square metres, being seven square metres short of the threshold; otherwise, the asking price below 9,800 square metres is \$8.75 per square metre. The price difference therefore is negligible.

Advice from Council's infrastructure team is that a small amount of land may be required to be excised from the front of Lot 71 to accommodate the curve of the cul-de-sac, resulting in a slightly smaller area available to the purchaser. The offer to purchase will remain at \$8 per square metre for the subject lot based on the final surveyed area.



**BACKGROUND**

Lots 71, 72 and 73 are being created by a subdivision in progress, with contracts for sale in place for Lots 72 and 73.

The sale of proposed Lot 72 adjoining the subject lot was subject to sale conditions including clearing the site of mullock heaps and levelling the site to a standard suitable for the construction of buildings. Additionally, a condition was included requiring the extension of Driscoll Road as a sealed road with formed kerb and gutters and this is a requested condition of purchase in this instance. The extension of Driscoll Road to terminate in a cul-de-sac is already scheduled to be across the frontage of Lot 71 which will partly front the cul-de-sac so formed. The purchaser has requested both the above conditions be included in a contract for sale in due course.

The prospective purchaser has also requested that, at no cost to the purchaser, Council provides two kerb/gutter laybacks for driveway access points.

**RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES****Theme**

Our Economy

**Strategy**

3.1 - To encourage new business and industry that can be sustained also support local business and industry to grow and prosper

**Action**

3.1.1 - Continued delivery of actions contained within the Economic Development Strategy

**ISSUES AND IMPLICATIONS****Policy**

- Economic Development Strategy
- POL048 Sale of Industrial land Red Hill Estate.

**Financial**

- The works can be funded from the land development fund.
- The sale of the land will yield \$78,344 plus GST less agent's commission of \$2,000 as per agreement and with potential for a 10% rebate to purchaser in accordance with Council's policy POL048.

**Legal / Statutory**

Subject to satisfaction of conditions to be included in contract for sale of land.

- Submission of development application
- Payment of a 10% deposit
- Settlement in a reasonable period of time.

**Community Engagement / Communication**

- N/A

**Human Resources / Industrial Relations (if applicable)**

- N/A

**RISKS**

That the enterprise fails and a vacant block of land results in unsightly presentation thereby portraying a negative impact of the industrial estate.

**OPTIONS**

1. Not accept the request to undertake various works at Council's cost as outlined in the report:
  1. RISK: Purchaser will not proceed with the purchase.
  2. BENEFIT: Council saves a small amount by not doing works at no cost to purchaser.
2. Accept the offer to purchase and agree to undertake the various works as requested by the purchaser at no cost to the purchaser.

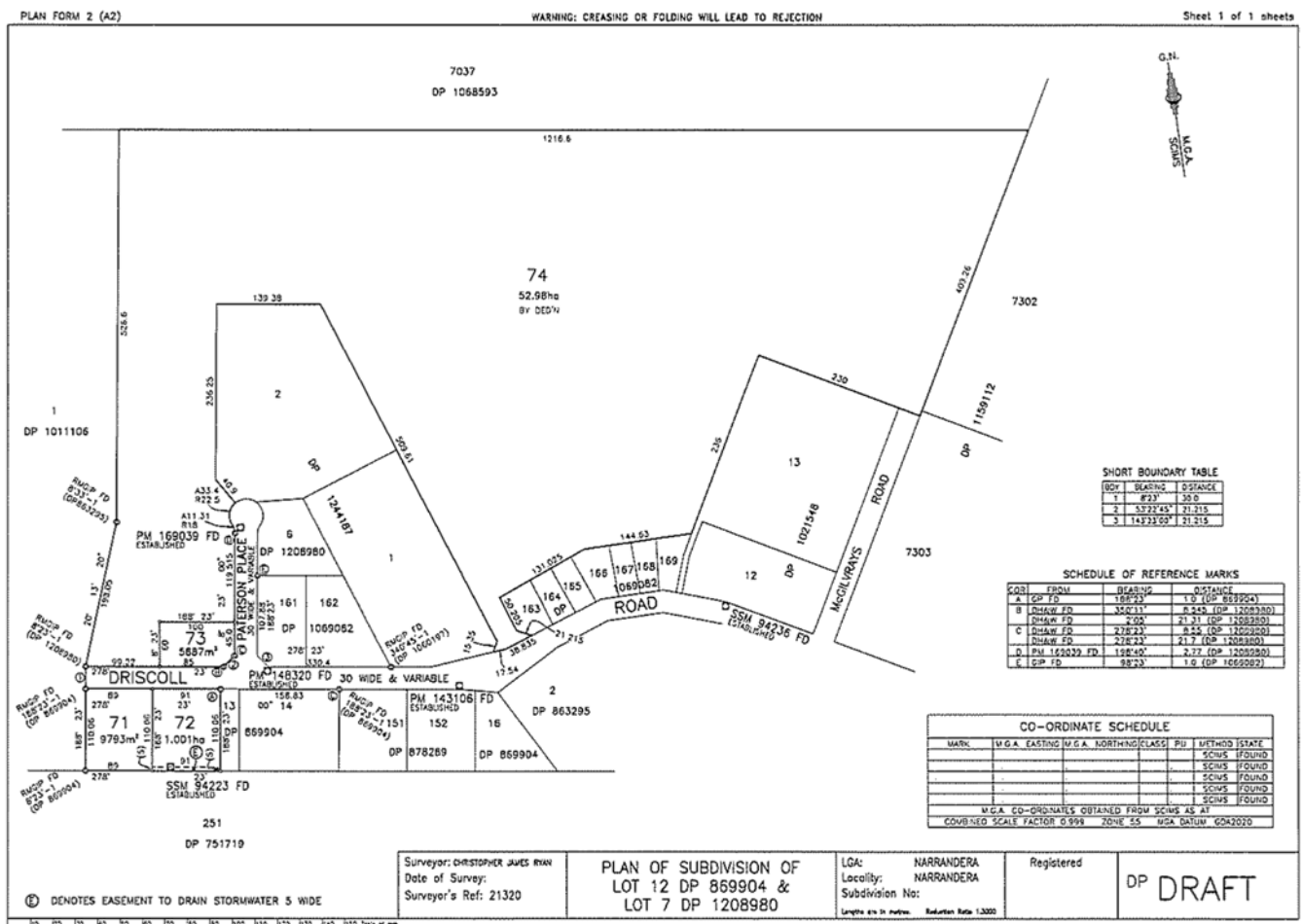
**CONCLUSION**

The sale of this land will further enhance the industrial estate when development occurs and stimulate further sales, development and future employment opportunity.

**RECOMMENDATION**

That Council:

1. Accepts the offer to purchase approximately 9,793 square metres of land (or thereabouts) at part Lot 12 DP869904 being proposed new allotment Lot 71 Driscoll Road in the Red Hill Industrial Estate for \$8 per square metre plus GST.
2. Extends the sealed road and formed kerb and gutter across the frontage of said lot at no cost to the purchaser.
3. Removes the mullock heaps from proposed Lot 71 and levels the lot suitable for construction of buildings at no cost to the purchaser.
4. Provides two kerb/gutter laybacks for driveway access points at no cost to the purchaser.
5. Authorise the Mayor and the General Manager to sign any documents on behalf of Council in relation to this matter.
6. Authorise the placement of the Seal of Council on any documents relating to this matter.



## 17 OUR INFRASTRUCTURE

### 17.1 NARRANDERA DESTINATION & DISCOVERY HUB FINAL DESIGN

**Document ID:** 573037

**Author:** Senior Project and Asset Engineer

**Authoriser:** Deputy General Manager Infrastructure

**Theme:** Our Infrastructure

**Attachments:**

1. Final Design Narrandera Destination & Discovery Hub [↓](#)
2. Community feedback 1 - Confidential (under separate cover)
3. Community feedback 2 - Confidential (under separate cover)
4. Community feedback 3 - Confidential (under separate cover)
5. Community feedback 4 - Confidential (under separate cover)
6. Community feedback 5 - Confidential (under separate cover)
7. Community feedback 6 - Confidential (under separate cover)

#### RECOMMENDATION

That Council:

1. Acknowledges the community feedback on the final design for the Narrandera Destination & Discovery Hub.
2. Approves the final design for the Narrandera Destination & Discovery Hub to proceed to construction.
3. Selects the open tender method be used for the construction of the Narrandera Destination & Discovery Hub in accordance with Section 166 of the Local Government (General) Regulation 2005, pursuant to Section 55 of the Local Government Act 1993.

#### PURPOSE

The purpose of this report is update Council on feedback received from the public exhibition of the final design of the Narrandera Destination & Discovery Hub and to seek Council's approval of the final design and tender method for the construction of the building.

#### SUMMARY

At Council's July meeting, Council resolved to endorse the final design plans of the Narrandera Destination & Discovery Hub and place them on public exhibition for 21 days.

The exhibition period was advertised via Council's newsletter, Facebook, Website, LinkedIn and Instagram and included the use of a short video by the project manager. The plans were available to be viewed on Council's website and hard copies were available at Council's offices, Library and Visitor Information Centre.

The social media responses to the design were positive.

Council received six (6) written submissions. The submissions are included as confidential attachments to this report to protect the authors' privacy. The following table contains all the comments/questions Council received formally, with a corresponding response/action.

	Submission comments	Response / Action
1	Pretentious title for an incredibly ugly building. I've seen better shearing sheds. Are you expecting an attack from the highway so all windows are hidden? You are safe: No one would even slow down for such a monstrosity.	Noted
2	This is a most unsightly ugly building. If Narrandera is a heritage town where does this building fit into heritage which you are trying to promote	Noted
3 & 4	Can the design of the new D&D Hub be amended to provide line of sight for staff to see the Tiger Moth Centre?	The design cannot be amended to allow for line of sight to the Tiger Moth building. However, the Mayor and staff met with a Tiger Moth committee representative and discussed two options to provide surveillance of the building using CCTV or controlling access to the building. Staff will continue to work with the committee to finalise a satisfactory outcome.
5a	What's the total size of the new building's footprint? This design still looks too big for a park of this size. The overall size could be a problem as 'artists impressions' don't confirm this. It also seems to be quite close to the oval, as the building's on an angle and the large amount of office space pushes the size out in this direction.	The building footprint is the same as the concept design at 498m <sup>2</sup>  The building set back has increased as required by Essential Energy to provide 7.5m clearance from the power lines that run behind the kerb.  Grassed terraces at the rear of the building will provide an elevated spot to view the oval.
5b	What's the maximum height of the building? It shouldn't dominate its surrounds or the view across the park.	The height varies across the site – the lowest at around 4.2m the highest point around 7.8m
5c	How many, if any, trees will be removed? None should be.	Four trees, between the VIC and the Tiger Moth building, will be removed.  Four younger trees, to the south of the VIC, will be removed and replanted further along the path so they are not damaged during construction.
5d	There is still too much emphasis on offices/admin areas in this design. If Council needs backup office space, it should consider alternatives to prime parkland.	The office space has been designed to accommodate the operational needs of the building and organisation, including an IT disaster recovery room as part of Council's risk management strategies.
5e	Is there direct access to toilets from outside? There should be.	The toilets will only be accessible internally and during opening hours. This will be an opportunity to 'capture' visitors to the area.

	Submission comments	Response / Action
		The public toilets at the playground are open approximately 9am-8pm daily.
5f	All that heat-holding concrete and a lack of eaves on the building make it an uninviting hot box unsuited to this location in summer. It should be more sustainably designed to need less cooling.	<p>The east-west orientation of the site has been a challenge for the architect but connecting the building from the road through to the park was important.</p> <p>External shading will be utilised to reduce direct sunlight on the windows in summer. This solution is not shown on the drawings.</p> <p>The building has been designed to meet current energy efficiency requirements and includes the use of PV solar and controls that turn off air conditioning when windows are opened.</p>
5g	Will plants be trained over the pergola? This should definitely be considered to soften the building and make it cooler in summer.	Plants will be trained over the pergola.
5h	Will the building feature the instantly-identifiable 'i' tourist info sign anywhere? If not, it should	Signage will be in accordance with AVIC (Accredited Visitor Information Centre) requirements.
5i	Where is the road crossing in relation to the building/proposed concrete out front? There's not enough detail in the design to see this. How the design integrates with its surrounds is important.	The existing pedestrian blister is shown on the plan. A footpath from the blister to the concourse will be added to the design
5j	This design is less 'shouty' and sits a little less obtrusively than the previous design, which is some improvement.	Noted.
5k	It would be best to remove the coloured perspex. These colours will quickly date and they make the building look too garish and 'billboardy' for its park surrounds. Keep the emphasis on the 'Narrandera' signage only - it's not a shopping mall.	<p>The coloured perspex panels were inspired by the festoon lights and colourful slides and splash park at Lake Talbot Water Park to give the building a sense of play.</p> <p>The panels will be back lit at night.</p>
6	I think the design is smart and modern. I don't know what maintenance the exterior materials will need into the future but am confident that council has considered this. The floor plan is highly practical and looks spacious with areas to showcase a range of things. The toilet facilities being inside will be so much nicer and more comfortable for visitors and will reduce graffiti and other unsightly issues. I have never liked the Narrandera signs as I think the branding is drab and not eye catching. The orange ones coming into some town entrances are much more attractive.	<p>Noted.</p> <p>The main exterior finishes of the building are low maintenance being Corten steel, compressed boards that do not need painting and timber detail that will be allowed to weather and turn silver.</p>

Once the detailed design and specifications are finalised, staff will issue the construction tender. The proposed tender method is an open tender. Open tendering is the main tendering procedure employed by both the government and private sector. Open tendering allows anyone to submit a tender to supply the goods or services required and offers an equal opportunity to any organisation to submit a tender. Council uses the online platform VendorPanel to manage the tender process.

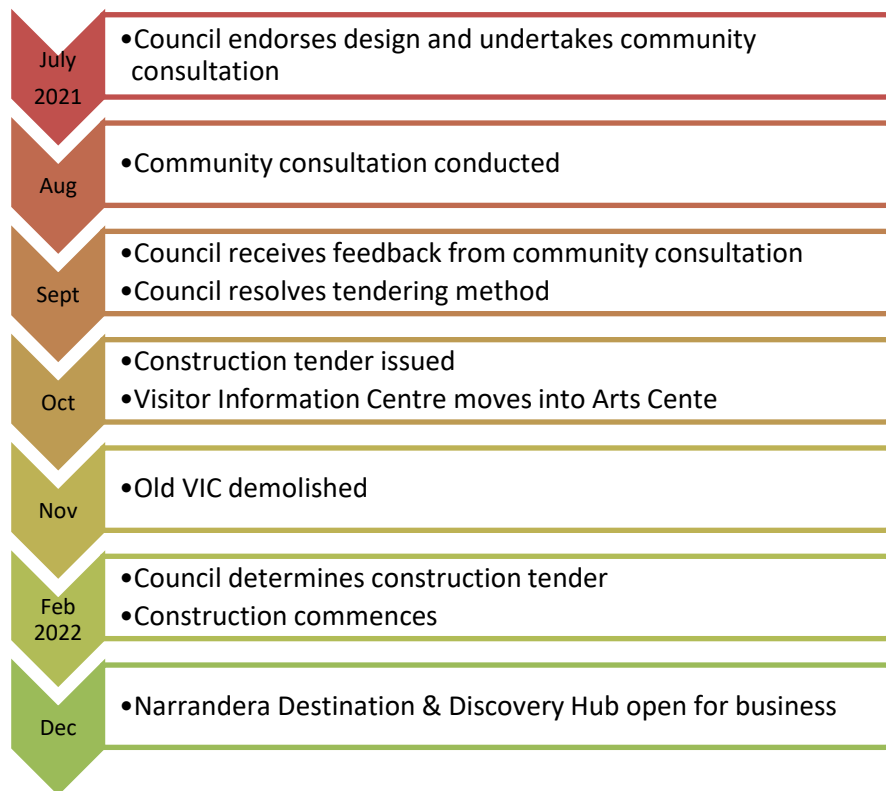
It should also be noted that there will be some early site works, including the demolition of the existing infrastructure. This will be done to reduce any delays in the commencement of the construction in the new year, which has been affected by the timing of the Council elections and alike.

## **BACKGROUND**

The following statistics were collected on the community engagement tools used as part of the public exhibition and are as of 12 August 2021.

- Council's website page on the Destination & Discovery Hub has had 110 unique page views since the start of July. Those visitors have spent an average of 4.06 minutes looking at the information, which might be the lengthiest stay on the site.
- A Facebook post on 24 July reached 1951 people, engaged 582 and generated 64 reactions, 11 comments and seven shares.
- The video on 5 August reached 1543 people on Facebook, engaged 437 and generated 32 reactions, five comments and four shares.
- The video was also posted on LinkedIn and generated two likes there.
- The post on Instagram on 11 August reached 486 people, generated 52 likes and one comment.

The project timeline of key milestones has changed since the Local Government elections were moved to December 2021.



The construction tender is for the building and excludes the content of the permanent exhibition space.

## RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES

### Theme

Our Infrastructure

### Strategy

4.2 - To improve, maintain and value-add to our essential public and recreational infrastructure

### Action

4.2.1 - Plan and source funding for redevelopment of or the construction of key facilities and infrastructure

## ISSUES AND IMPLICATIONS

### Policy

- The Tender will be conducted as per Council's Procurement Policy.

### Financial

- This project is mostly funded from the \$8 million Playground on the Murrumbidgee grant and the funding deed requires this project be completed by 31 December 2022. \$2,781,296 is grant funding and \$243,704 from Council Reserves has been allocated to the entire project, including preliminaries, construction, and full internal fit out, including discovery exhibition/experience.



**Legal / Statutory**

- The tender method has been selected in accordance with Section 166 of the Local Government (General) Regulation 2005, pursuant to Section 55 of the Local Government Act 1993.
- The General Manager and Deputy General Manager Infrastructure have delegation to determine the tendering method and therefore Councillors may not be familiar with the process

**Community Engagement / Communication**

- This development is exempt under the Infrastructure SEPP and does not require a mandatory public consultation process. However, Council seeks to keep the community informed of the project and provide the opportunity for feedback as per Council's Community Engagement Policy.

**Human Resources / Industrial Relations (if applicable)**

- N/A.

**RISKS**

The Funding Deed requires that that project must be completed by 31 December 2022. Any delays to the process may risk not fulfilling the requirements of the deed and therefore the funding.

**OPTIONS**

1. To endorse the recommendation as provided. This will give Council staff certainty and allows the project to go ahead in accordance with the funding timeframes.
2. To not endorse the design and request amendments. This will delay the project timeline. The design review process has been thorough, involving key staff and Councillors, with feedback shaping the final design.

**CONCLUSION**

Staff have used multiple communication tools to notify the community of the public exhibition of the design. Six (6) written submissions were received: two (2) submissions opposed the design; four (4) submissions made comments or asked questions on the design. All submissions are subjective and do not raise matters that Council could consider under planning legislation.

However, staff note the submissions and will work to address concerns where possible.

The social media responses were supportive of the design.

It is recommended that Council acknowledges the feedback, approves the final design and selects an open tender method be used for the construction of the Narrandera Destination & Discovery Hub.

**RECOMMENDATION**

That Council:

1. Acknowledges the community feedback on the final design for the Narrandera Destination & Discovery Hub.
2. Approves the final design for the Narrandera Destination & Discovery Hub to proceed to construction.
3. Selects the open tender method be used for the construction of the Narrandera Destination & Discovery Hub in accordance with Section 166 of the Local Government (General) Regulation 2005, pursuant to Section 55 of the Local Government Act 1993.

# NARRANDERA DESTINATION AND DISCOVERY HUB

MARIE BASHIR PARK NARRANDERA NSW

SKETCH DESIGN

NO.	DRAWING NAME
SD10	COVER SHEET
SD11	SITE PLAN
SD12	GROUND FLOOR PLAN
SD13	ELEVATIONS
SD14	STREET ELEVATION
SD15	3D VIEWS



ARTIST IMPRESSION ONLY

SKETCH DESIGN

Studio S2 Architects Pty Ltd  
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08 7231 5470  
studio@studio-s2.com.au  
www.studio-s2.com.au

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Rev	Date	Description
01	18/05/2021	SKETCH DESIGN ISSUE
02	3/06/2021	CONSULTANT ISSUE
03	7/07/2021	COUNCIL MEETING ISSUE

Rev	Date	Description

Rev	Date	Description

Rev	Date	Description

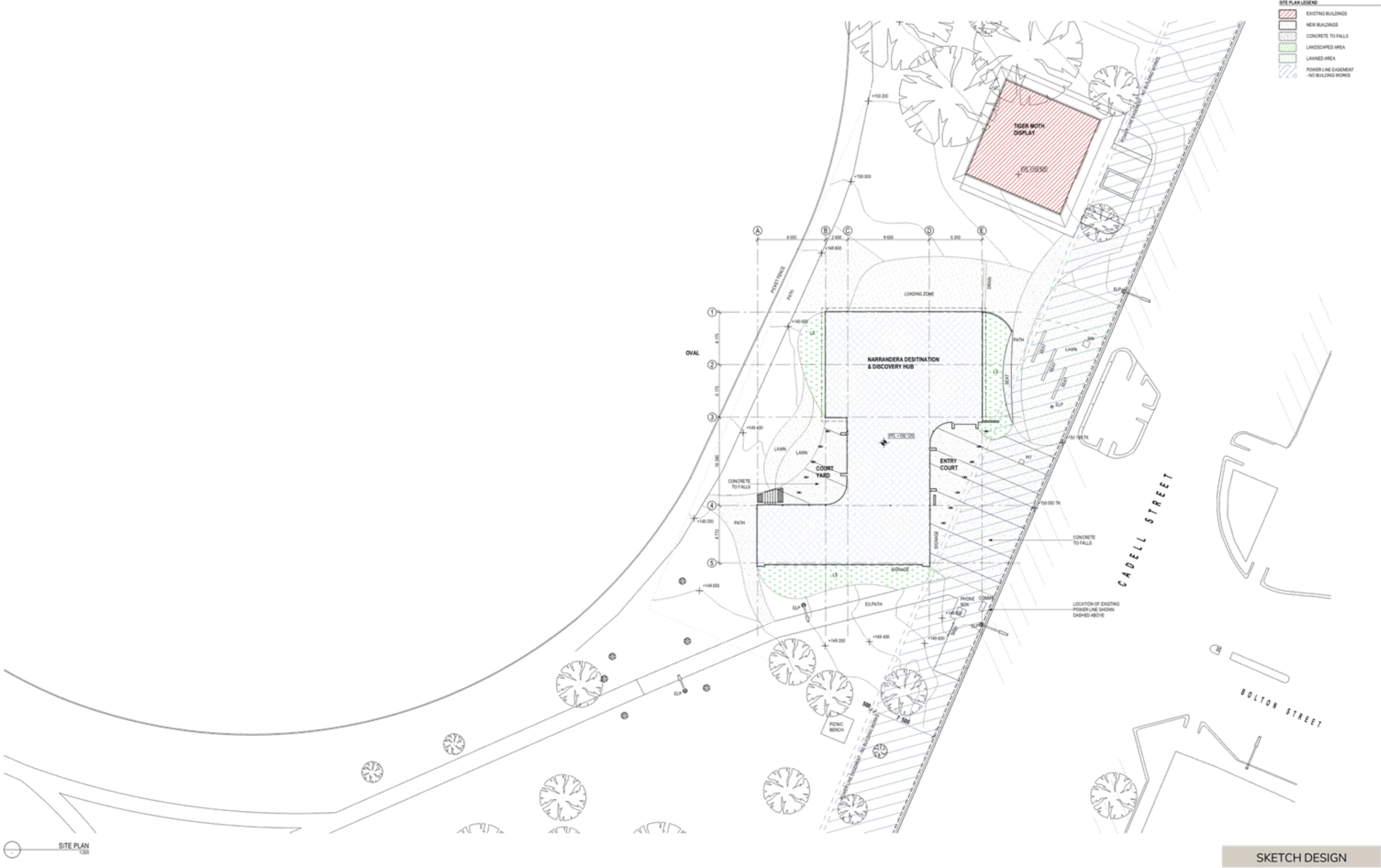


**PROJECT**  
NARRANDERA DESTINATION AND DISCOVERY HUB

**SITE ADDRESS**  
MARIE BASHIR PARK NARRANDERA NSW

**CLIENT**  
NARRANDERA SHIRE COUNCIL

DRAWING TITLE COVER SHEET			
SCALE	@ A1	DATE	7/07/2021
PROJECT NO.	21006	DRAWN BY	S2
DRAWING NO.	21006-SD10	REVISION	03



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01	18/01/2021	SKETCH DESIGN ISSUE
02	3/06/2021	CONSULTANT ISSUE
03	23/06/2021	ISSUE FOR CONSULTANTS
04	7/07/2021	COUNCIL MEETING ISSUE

Rev	Date	Description
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Rev	Date	Description
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Rev	Date	Description
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PROJECT  
**NARRANDERA DESTINATION AND DISCOVERY HUB**

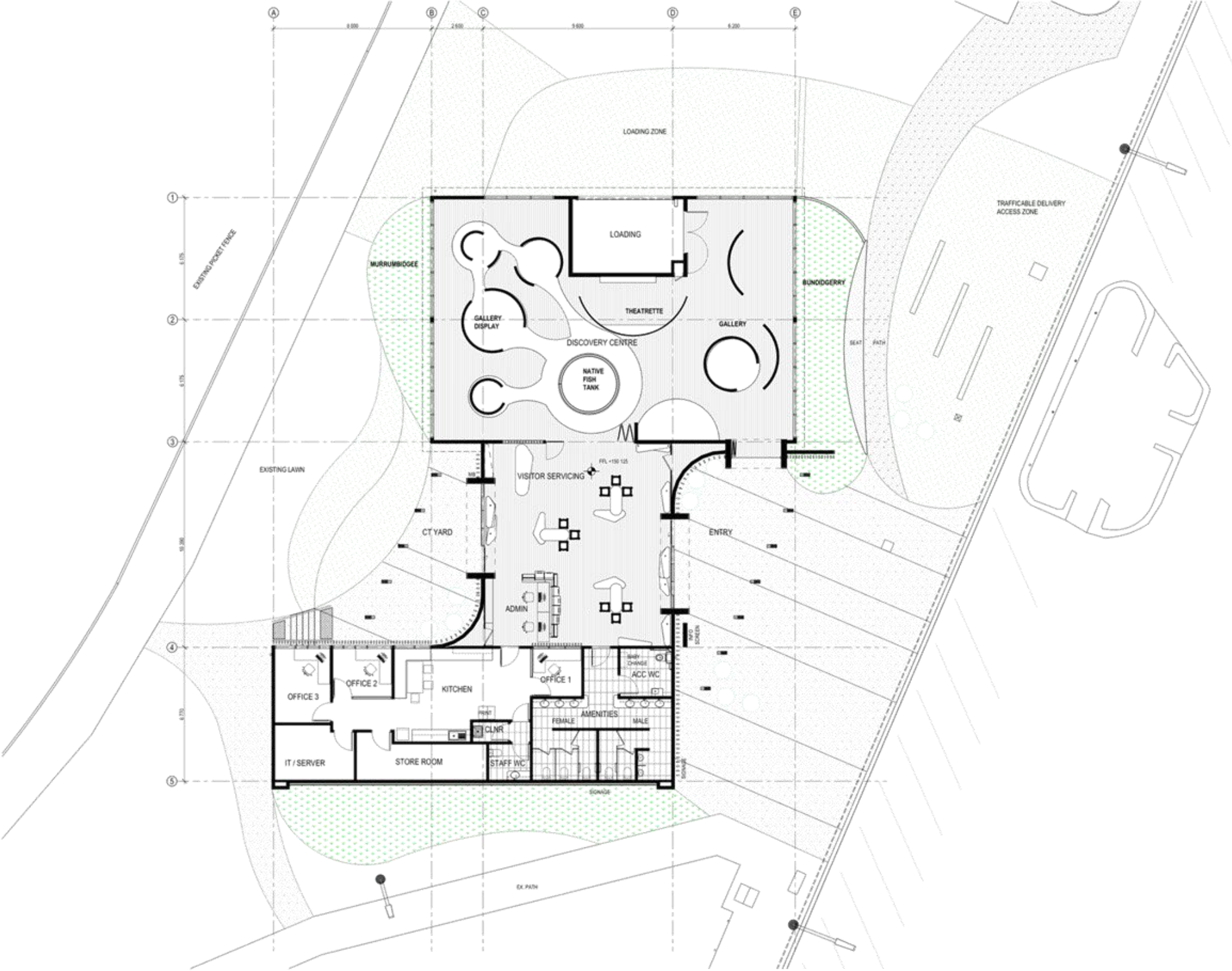
SITE ADDRESS  
MARIE BASHIR PARK NARRANDERA NSW

CLIENT  
NARRANDERA SHIRE COUNCIL

SKETCH DESIGN

DRAWING TITLE			
SITE PLAN			
SCALE	@ A1	DATE	7/5/2021
PROJECT NO.	21006	DRAWN BY	S2
DRAWING NO.	21006-SD11	REVISION	04





G1 GROUND FLOOR PLAN  
1:500

SKETCH DESIGN

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02	3/06/2021	CONSULTANT ISSUE
03	7/07/2021	COUNCIL MEETING ISSUE

Rev	Date	Description
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Rev	Date	Description
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Rev	Date	Description
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**PROJECT**  
NARRANDERA DESTINATION  
AND DISCOVERY HUB

**SITE ADDRESS**  
MARIE BASHIR PARK NARRANDERA NSW

**CLIENT**  
NARRANDERA SHIRE COUNCIL

DRAWING TITLE			
GROUND FLOOR PLAN			
SCALE	@ A1	DATE	7/5/2021
PROJECT NO.	21006	DRAWN BY	S2
DRAWING NO.	21006-SD21	REVISION	03



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Rev	Date	Description
01	18/05/2021	SKETCH DESIGN ISSUE
02	3/06/2021	CONSULTANT ISSUE
03	7/07/2021	COUNCIL MEETING ISSUE

Rev Date Description

Rev Date Description

Rev Date Description

PROJECT  
**NARRANDERA DESTINATION  
AND DISCOVERY HUB**  
SITE ADDRESS  
MARIE BASHIR PARK NARRANDERA NSW  
CLIENT  
NARRANDERA SHIRE COUNCIL

SKETCH DESIGN

DRAWING TITLE ELEVATIONS			
SCALE	@ A1	DATE	7/8/2021
PROJECT NO.	21006	DRAWN BY	S2
DRAWING NO.	21006-SD31	REVISION	03



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Rev	Date	Description
01	18/05/2021	SKETCH DESIGN ISSUE
02	21/07/2021	COUNCIL MEETING ISSUE

Rev	Date	Description
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Rev	Date	Description
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Rev	Date	Description
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**PROJECT**  
NARRANDERA DESTINATION  
AND DISCOVERY HUB

**SITE ADDRESS**  
MARIE BASHIR PARK NARRANDERA NSW

**CLIENT**  
NARRANDERA SHIRE COUNCIL

DRAWING TITLE			
STREET ELEVATION			
SCALE	@ A1	DATE	21/07/2021
PROJECT NO.	21006	DRAWN BY	S2
DRAWING NO.	21006-SD32	REVISION	02





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Rev	Date	Description
01	16/05/2021	SKETCH DESIGN ISSUE
02	7/07/2021	COUNCIL MEETING ISSUE

Rev	Date	Description
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Rev	Date	Description
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Rev	Date	Description
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PROJECT  
**NARRANDERA DESTINATION  
AND DISCOVERY HUB**  
SITE ADDRESS  
MARIE BASHIR PARK NARRANDERA NSW  
CLIENT  
NARRANDERA SHIRE COUNCIL

SKETCH DESIGN

DRAWING TITLE			
3D VIEWS			
SCALE	@ A1	DATE	7/07/2021
PROJECT NO.	21006	DRAWN BY	S2
DRAWING NO.	21006-SD051	REVISION	02



## 17.2 ADOPTION OF NEW ROAD NAMES

**Document ID:** 578371

**Author:** Information Systems Officer

**Authoriser:** Deputy General Manager Corporate and Community

**Theme:** Our Infrastructure

**Attachments:** Nil

### RECOMMENDATION

That Council:

1. Supports the proposed road name as provided by the developer of the subdivision and seeks concurrence from the Geographical Names Board to allocate the following name to a road servicing the 12-lot subdivision of Lots 5, 6, 8, 9 DP129551:
  - (a) Hillview Road – that roadway from the intersection of the proposed Daly Road south within the current Lots 5, 6, 8, 9 DP129551.
2. Commences the consultation process as required by the *Roads Act* 1993 for the proposed naming of Hillview Road.

### PURPOSE

The purpose of this report is to provide further information to Council regarding a proposed name for one of the new roads being developed to service a 12-lot subdivision.

### SUMMARY

Development application DA-032-2014-2015 and subsequent modifications for a 4-into-12 lot subdivision of Lots 5, 6, 8, 9 DP129551 created the requirement for two access roads to service the development (figure 1). Council received two suggested road names from the developer for consideration, being Daly Road and Hillview Road.

As this is a private subdivision, the names contained within the road name register for possible future use were not considered. No existing addresses or residences are impacted by the proposed road naming.

At Council's ordinary meeting on 20 July 2021, Council resolved to support the proposed name Daly Road for Road 1 – that roadway from the intersection with River Street and Saw Mill Road west to the eastern boundary of Lot 3 DP129551 and then part of Lot 3 DP 129551.

Council further resolved that the developer of the private subdivision be consulted regarding the possibility of allocating an Indigenous word, as an alternative to Hillview Road, for the name of Road 2 – that roadway from the intersection of the proposed Daly Road south within the subdivision currently known as Lots 5, 6, 8, 9 DP129551.

Council subsequently liaised with the developers who provided verbal and written feedback. The developers wish to proceed based on the originally proposed name Hillview Road. The name Hillview was chosen by the developers based on the outstanding views in all directions and they believe the name is self-explanatory. The developers consider the name Hillview "... would be a good choice for both our marketing and sale process." and that "The alternate name suggestion would not be self-explanatory and would fail to do this."

## BACKGROUND

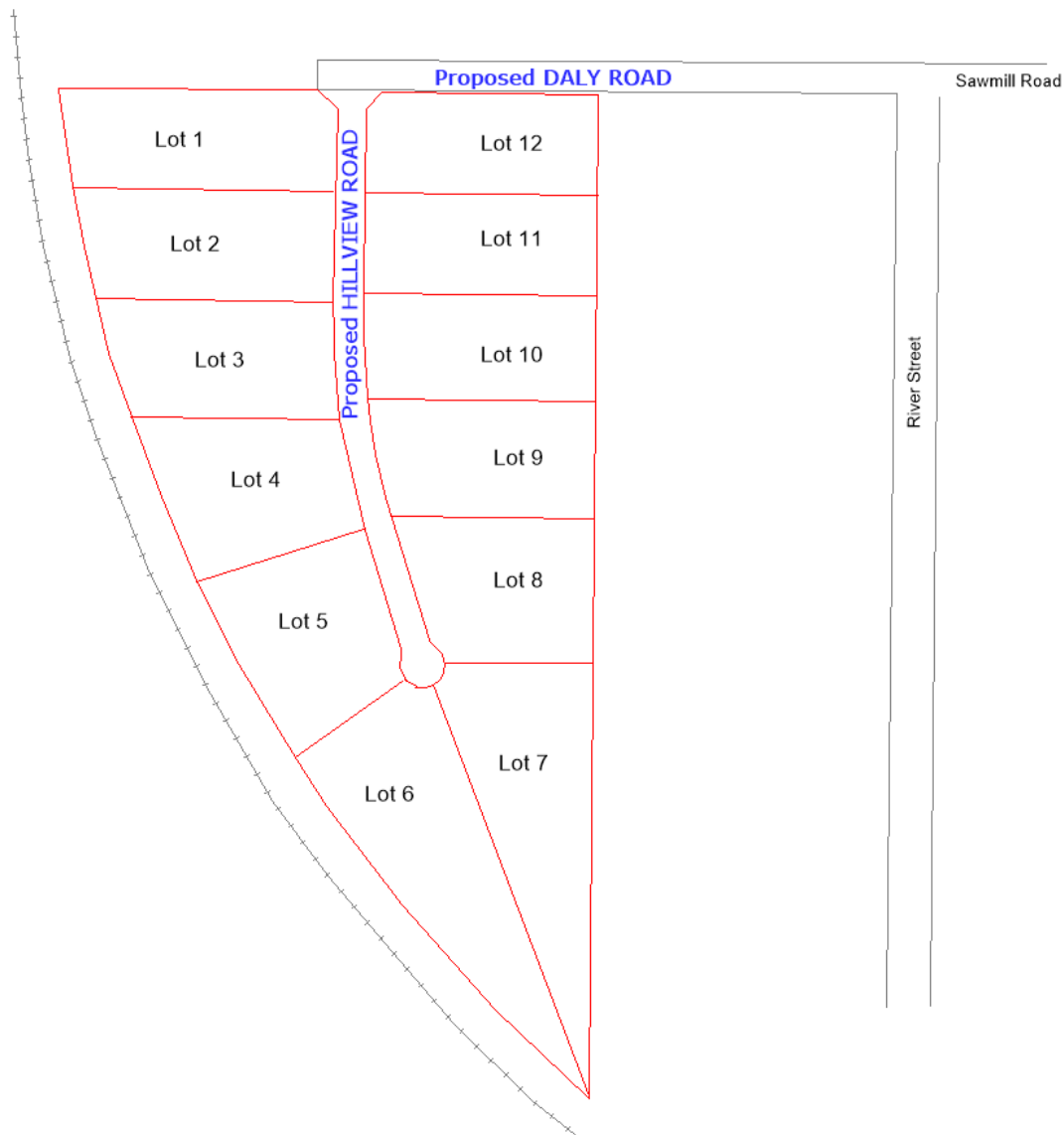


Figure 1: Proposed allotments and roadways

Internal checks were conducted against address policy principles as required in the revised NSW Address Policy and User Manual 2021. A key requirement is 6.7.4 titled Uniqueness Duplication, which outlines uniqueness as the most essential quality in road naming. Road names are considered duplicates if they are the same or similar in spelling or sound, regardless of the road type.

The checks highlighted a duplication of the name Hillview Place in the Leeton locality. The NSW Address Policy and User Manual (APUM) provides guidelines to prevent duplication within the same locality, in adjoining localities and within 20/30km for regional urban/rural areas. In this case:

- The Merungle Hill locality separates the Leeton and Narrandera localities (figure 2) which satisfies the guideline.
- The distance between the two roads is 23km. This meets the proximity radius zone requirement for a regional urban area, but not for a rural area.

- Land use zoning of the subdivision is RU5 Village, consistent with the majority of Narrandera township. RU5 is generally evaluated under the APUM as a rural area requiring a 30km radius, however the subdivision area is buffered by R5 Large Lot Residential and E4 Environmental Living zones and the land use intent is residential.

Requests to apply a lesser radius are determined on a case-by-case basis by the Geographical Names Board (GNB) in consultation with Council.

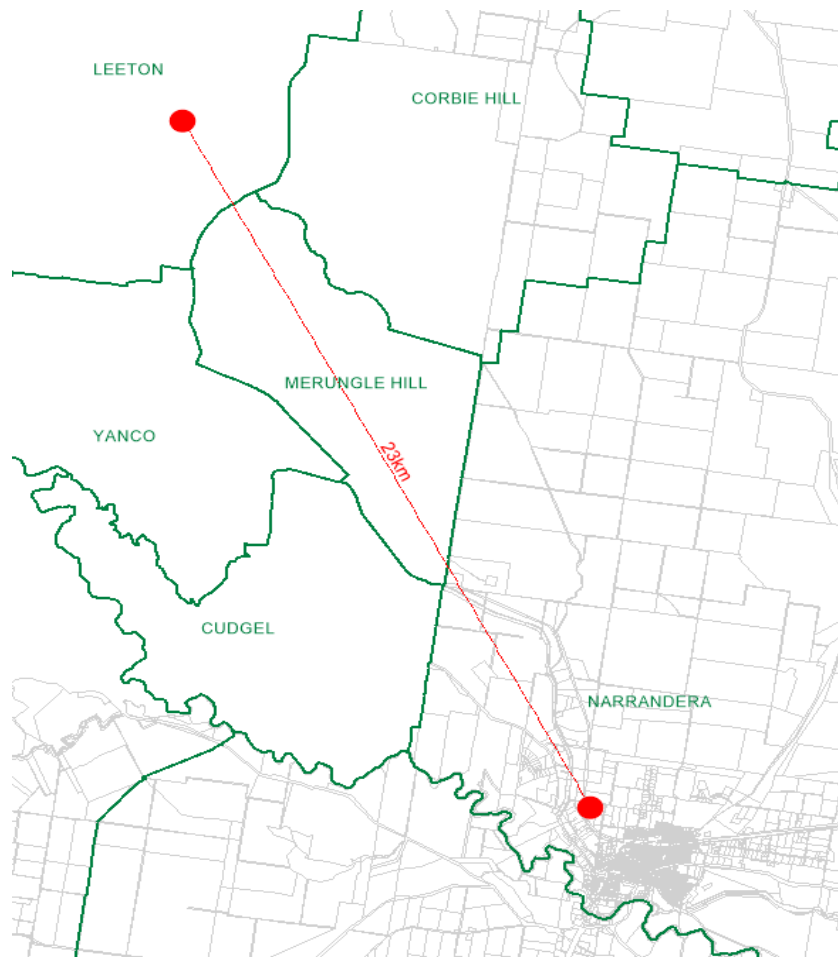


Figure 3: "Hillview" duplication

Under the *Roads Act 1993*, the council of a local government area and Transport for NSW (TfNSW) are the road naming authorities. The GNB, under the authority of the Surveyor-General, is a relevant party and must be notified of any new road names. Road naming authorities must adhere to the procedure outlined in the NSW Road Regulation 2018, as well as policies outlined in the APUM.

If road names are not officially and correctly recorded, it can impede delivery of emergency and other services to residents and businesses. With the centralisation of emergency service operational dispatch centres in NSW, uniqueness is essential when proposing a new road name. Duplication of similar and like sounding road names can cause confusion for operational dispatch and result in delayed emergency response times.

The naming of roads in NSW is standardised to ensure that the process is transparent and easy to understand for regulatory bodies and members of the community. A consistent approach to road naming benefits emergency services, transport and goods and service

delivery and provides opportunities for community consultation when determining road names. This process has been streamlined by the NSW Place and Road Naming Proposal System.

## Next Steps

Following council resolution, proposed names undergo public and agency consultation and are submitted to the GNB for approval as outlined in the APUM.

## AP1 Road Naming/Renaming - Local Government

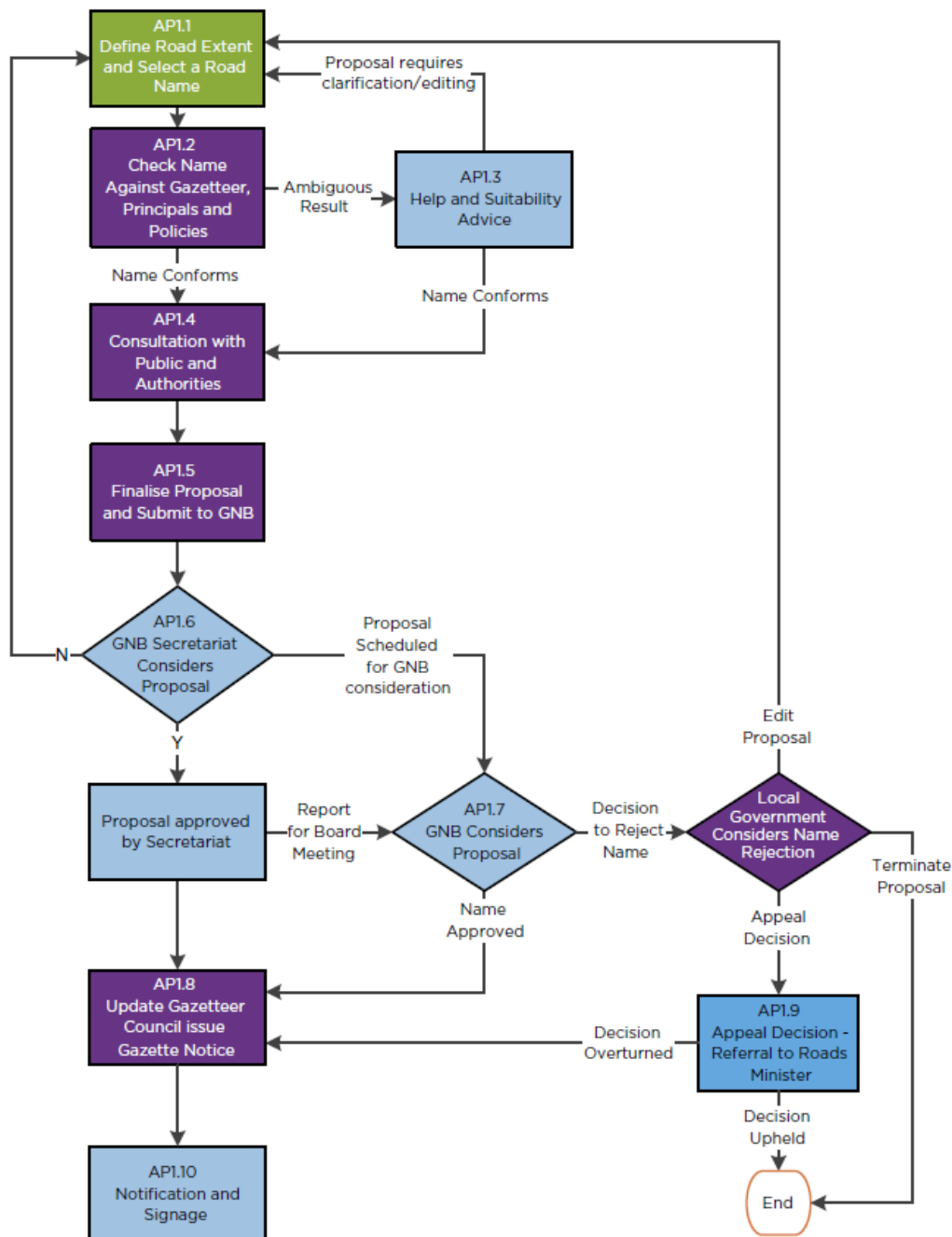


Figure 4: APUM Process for Local Government Road Naming

**Theme**

Our Infrastructure

**Strategy**

4.1 - To have an improved and adequately maintained road network

**Action**

4.1.3 - Maintain the condition rating of the road network across the Shire in accordance with agreed service levels

**ISSUES AND IMPLICATIONS****Policy**

- N/A

**Financial**

- Consultation, advertising and gazettal (proposed Daly and Hillview Roads) \$1,000
- Directional signage (proposed Daly and Hillview Roads) \$600

**Legal / Statutory**

- AS/NZS 4819:2011 Rural and Urban Addressing
- AS 1742.5: 2017 Manual of Uniform Traffic Control Devices
- Roads Regulation 2018

**Community Engagement / Communication**

- Public consultation will be achieved by advertising using the local newspaper, Council's website, social media and by providing notice to adjoining landowners and prescribed authorities.

**RISKS**

1. Unnamed roads pose a risk to both public and operational safety for emergency response and other public services. Current legislation and guidelines require all formed roads to be named.
2. Purchasers of subdivided allotments will require official addresses before they can arrange services to the properties.

**OPTIONS**

1. Endorse the proposed road name and commence the process of obtaining concurrence from the GNB, which includes a public consultation process. The process will be able to commence immediately; or
2. Not endorse the proposed road name and refer the matter back to staff for further consideration and liaison with the developer.

**CONCLUSION**

As this is a private subdivision and the proposed road name complies with the NSW addressing guidelines, the recommendation will be that Council endorses the proposed road name to service the approved subdivision, therefore enabling the process of consultation and consideration by the GNB to commence.

**RECOMMENDATION**

That Council:

1. Supports the proposed road name as provided by the developer of the subdivision and seeks concurrence from the Geographical Names Board to allocate the following name to a road servicing the 12-lot subdivision of Lots 5, 6, 8, 9 DP129551:
  - (a) Hillview Road – that roadway from the intersection of the proposed Daly Road south within the current Lots 5, 6, 8, 9 DP129551.
2. Commences the consultation process as required by the *Roads Act* 1993 for the proposed naming of Hillview Road.

**18 OUR CIVIC LEADERSHIP****18.1 2018-2022 DELIVERY PROGRAM - 30 JUNE 2021 QUARTERLY REVIEW****Document ID: 575230****Author: Governance and Engagement Manager****Authoriser: Deputy General Manager Corporate and Community****Theme: Our Civic Leadership****Attachments: 1. 30 June 2021 - Quarterly Performance Reporting [↓](#)****RECOMMENDATION**

That Council:

1. Endorses the 2018-2022 Delivery Program quarterly review dated 30 June 2021 as presented and publishes the report to the community using the website of Council.

**PURPOSE**

The purpose of this report is for Council to endorse the 2018-2022 Delivery Program quarterly review as at 30 June 2021.

**SUMMARY**

The attached quarterly review contains updated actions as at 30 June 2021 from the 2018-2022 Delivery Program.

**BACKGROUND**

Section 402 of the Local Government Act 1993 (the Act) requires each local government area to have a Community Strategic Plan (CSP) that contains the visions and aspirations of the community and Council for at least a 10-year period. Supporting the CSP are several strategic documents, including a Resourcing Strategy, Delivery Program and an Operational Plan. The Delivery Program contains the strategies, goals and actions to achieve the objectives contained within the CSP.

Section 404 of the Act requires the General Manager to provide regular reports at least every six months to Council on the progress of actions within the Delivery Program. Narrandera Shire Council has chosen to monitor the progress of actions more frequently by reporting at the end of September, December, March and June annually.

The report provides action statements and percentage completion indicators for those strategies contained within the 2018-2022 Delivery Program.

There are 60 actions contained within the 2018-2022 Delivery Program, with the status of these actions as at 30 June 2021 being:

- 34 actions or 56.7% have been completed
- 14 actions or 23.3% have an ongoing commitment
- 12 actions or 20.0% are progressing.

Generally, at 1 July each year, the action status for each line item is reset to zero with each quarter measured according to completion. Similarly, at 30 June each year, the action status for each line item should be completed or have an ongoing commitment.

There are however some line items, such as long-term capital works projects, where progression and completion will be over a number of years.

Highlights of the 30 June 2021 reporting quarter are:

- Council has engaged with the community through many broadcasting channels. The Mayor and General Manager conducted monthly radio interviews with Narrandera Community Radio, Triple M Griffith, ABC Riverina. This reporting quarter Council published a total of 198 posts on Facebook. The top engaged post was a request for Community Transport volunteers, with 5,400 users reached, six comments, 149 link clicks, 30 'likes' and 28 'shares'. Pages on Council's website have had 21,852 unique page views this quarter with news and media collectively viewed 232 unique views for the news page and 16 media releases. Council released three print and digital newsletters and 15 print advertisements.
- Three community newsletters have been published online and two in the Narrandera Argus. This quarter Council conducted community engagement sessions in Barellan and Narrandera discussing budget and projects, both of which were livestreamed through Facebook. Strategic documents were placed on exhibition, such as the Draft Cultural Plan, tender documents for the Council property cleaning contract and Lake Talbot Water Park lease. Eight policy documents were updated and published to the website, as were Development Applications for the Kurrajong Waratah Administration Office, Strontian Quarry expansion and Corobimilla and Buckingbong micro solar farms. Expressions of interest have been sought for the "Narrungdera Earth Fest Creative Economy Project". Community activities included a cover letter and resume workshop for youth, as well as daily events for Road Safety Week, including a competition.
- The General Manager continued to make representations to Murrumbidgee Local Health District executives in relation to health services in the Shire. Specific topics included doctors, COVID-19 vaccinations, and men's health. One meeting was held live, two were held using zoom, emails were exchanged. The Mayor, Councillor Kschenka, attended one meeting of the Riverina and Murray Joint Organisation using zoom.
- The Narrandera Interagency continues to meet with new members attending regularly. The Aboriginal Elders Liaison Committee continues to meet quarterly to discuss important issues surrounding the Aboriginal community, including upcoming Council projects. The newly formed Narrungdera NAIDOC Committee has met regularly to plan the 2021 NAIDC Celebrations, however the planned events were unfortunately postponed due to the current COVID-19 pandemic.
- Narrandera Leeton Community Transport provided 3,156 trips to residents of Narrandera and Leeton Shires during the reporting period. Of these trips 1,384 trips were delivered to clients aged 65 years or older, or 50 years for Aboriginal and Torres Strait Islander, a total of 1,220 trips were delivered to those who are transport disadvantaged. The remainder of the trips were delivered through non-emergency health related transport, to NDIS participants and through brokerage agreements. A total of 529 trips were provided to those who identify as Aboriginal and Torres Strait Islander.
- Following a very successful first quarter the Narrandera Arts and Creative Network (with the Arts and Cultural Committee) has continued to deliver a range of grant funded weekend workshops and Arts Fairs under the Create Narrandera banner. All



of the classes and events were very well supported and delivered through a substantial volunteer commitment from NACNET. In total, the Create Narrandera program has included 11 different projects and events delivered over nine weekends. The programs included 14 all-day workshops and two two-day events. In total the program attracted approximately 1,076 attendees. It has been estimated that, including the LCAIN exhibition (which itself garnered more than 500 attendees), in excess of 1,100 volunteer hours have gone into delivering these events.

- The Draft Cultural Plan has been completed. It was presented to Council then endorsed and placed on exhibition for a period of 28 days. Following exhibition and the inclusion of feedback from the community, the plan was adopted at Council's May 2021 meeting. Copies of the Narrandera Shire Cultural Plan 2021-2031 and the Executive Summary are available on Council's Website.
- Biosecurity is important to control weed infestations. For the reporting year, the following measures were achieved: 299 private property inspections completed, 62 General Biosecurity Directions given, 36 water way inspections undertaken, 104 high risk site inspections undertaken with 199 high risk pathway inspections undertaken.
- Our trees are very important to the community as a whole and for the reporting year the following actions have been taken: 223 trees planted, plus 230 native vegetation and shrubbery, 45 removals, four tree maintenance projects completed by contracted arborist, five tree irrigation systems installed, and three emergency tree removals.
- Parkland across the Shire continues to be maintained to a high standard. Shade sails and fencing have been installed at two new playgrounds at the Narrandera Sportsground and the Barellan Sportsground. Soft fall has been replenished at other playgrounds within the Shire. Two new shade shelters and seating has been constructed at Brewery Flat Reserve and a new shelter and seating installed adjacent to the Narrandera High Level water tower which has been complemented with landscaping.
- Council has taken significant steps to reduce its environmental footprint including embarking on a program to replace Council's streetlights with LED energy efficient lighting. Once complete, this will reduce the power usage by over 50% and extend the lifetime of the lights and therefore reduce ongoing maintenance costs. Council has also applied for grant funding to install several solar array systems for the Narrandera Sewerage Treatment Plant, Sewerage Pump Station, Lake Talbot Water Park operations and the Council Administration Centre.
- Senior Directors of Reach have reaffirmed that construction of the Yarrabee Park Solar Farm is anticipated to commence the first half 2022. RES representatives have reaffirmed that the Avonlie Solar Farm at Sandigo is scheduled for construction commencement around mid-year 2021. The Australian Airline Pilot Academy continues to use Narrandera/Leeton airport with growing frequency of training flights, with both on-ground and in air operations. Land at the Red Hill Industrial Estate has been assessed and a preliminary draft plan prepared for possible subdivision of further land adjacent to Paterson Place. Council Policy POL048 has been updated to include an incentive for purchasers of land at the Estate. Two allotments of one hectare and 6,000 square metres respectively have been sold and are subject to contract.
- The Economic Development Manager attended Narrandera Business Group meetings in this quarter and presented the findings of the Vibe business activity

survey to the group. The distribution of business recovery information relating to COVID-19 pandemic as provided by the levels of Government and other agencies continues to be distributed to those on the business database. The Reverse Vending Machine located at the Narrandera Landfill attracted a Tidy Towns Award recognising social, economic and environmental positive outcomes. Planning for Small Business Month for October 2021 has commenced with Narrandera Shire Council working in conjunction with TAFE Connected Learning Centre also the Narrandera Business Group to present Narrandera Connected III, featuring key speakers and a social networking segment.

- The Narrandera Youth Advisory Council has held two formal meetings and four informal meetings during the reporting period, including a menu testing afternoon at the Narrandera Arts and Community Centre. During these meetings, members continued to move forward on the Food Trailer project and continued their efforts to improve access to mental health services within the Shire. The Youth Advisory Council also progressed the Draft Youth Strategy to Council. The Youth Council held another successful Youth Week with several events being held across three weeks: including free activities in the park, pizza afternoon in the Youth Space and a cinema under the stars. The Community Liaison Officer continues to provide support to the Narrandera High School Girls Group each week, creating fun activities and programs for participants to learn and enjoy.
- During the reporting quarter, Council submitted no further applications for grant funding. Council was successful in one school bus route under the Fixing Local Roads Program being the Sandigo-Kywong route. Council is still awaiting notification for the grant funding for the construction of a new taxiway at the Narrandera-Leeton Airport funding under the Regional Airports Program Round 2 and there is strong optimism that this application will be successful.
- Maintaining our road network is important, with the following works completed for the reporting period: 18.35 kilometres of gravel resheet works and 141.6 kilometres of maintenance grading works.
- Projects for Stronger Country Community Round 3 were completed delivering amenity improvements to community halls and the construction of a footpath along Bendee Street at Barellan. Drought Communities Program projects such as Grong Grong tree planting and road beautification works at the entrance to the Lake Talbot Water Park were completed during this reporting quarter. A storage room and decking works were completed at the Arts and Community Centre in Narrandera, which formed part of the Local Roads & Community Infrastructure Round 1 funding. Staff are waiting for a response on the submissions from two grant projects under the Building Better Regions program for the upgrade of the powered sites at the Lake Talbot Tourist Park and an energy efficiency project looking to install 270 KW of solar power panels at various Council sites.
- Milestone activities are being met with the Playground on the Murrumbidgee Program. Construction of a new amenity block and camp kitchen at the Lake Talbot Tourist Park has commenced and is scheduled to be completed by December 2021. The final stage of entrance beautification works at the Lake Talbot Tourist Park entrance was completed in June with the construction of disabled parking bays. Council has submitted grant funding applications under the Stronger Country Communities Round 4 program for other projects.

- Council's general purpose financial reports for the year ending 30 June 2020 indicate that Council has met the majority of the Fit For The Future ratios. The Own Source Revenue ratio has been reduced due to Council's success in obtaining grant funding, which is not categorised as own source revenue. This ratio was impacted in the same way during the 2018-2019 financial year. Council's Infrastructure backlog arose as a result of the revaluation of the road network at 30 June 2020. This indicator will be reduced in the current year as the backlog calculation is aligned with Council's road network service levels.
- Council received 27 Development Applications during this reporting quarter with a total of 86 Development Applications received this financial year. For the same reporting quarter in 2019-2020 there were seven Development Applications lodged and in 2018-2019 there were nine Development Applications lodged.
- During this reporting quarter the average Development Application assessment timeframe was 22 days compared to the statutory 40-day timeframe.

## **RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES**

### **Theme**

Our Civic Leadership

### **Strategy**

5.1 - To have a Council that demonstrates effective management consistently, also a Council that communicates and engages well with the community and works collaboratively

### **Action**

5.1.1 - Accountable, transparent and ensure open communication between the community and Council

## **ISSUES AND IMPLICATIONS**

There are no perceived issues or implications.

### **Policy**

- Nil

### **Financial**

- Nil

### **Legal / Statutory**

- *Local Government Act 1993*
- *Local Government (General) Regulation 2005*
- Integrated Planning and Reporting Guidelines published March 2013.

**Community Engagement / Communication**

- Achieved by discussing the 30 June 2021 quarterly Delivery Program report in an open forum of Council and the placement of the report on Council's website following endorsement.

**Human Resources / Industrial Relations (if applicable)**

- Nil

**RISKS**

Nil

**OPTIONS**

That Council:

1. Endorses the 30 June 2021 quarterly review of the 2018-2022 Delivery Program as presented and progress the report to the 21 September 2021 Council meeting.
2. Does not endorse the 30 June 2021 quarterly review of the 2018-2022 Delivery Program as presented and require identified amendments to be made before progressing the report to the 21 September 2021 Council meeting.

**CONCLUSION**

The attached quarterly review as of 30 June 2021 contains a comprehensive update of actions from the 2018-2022 Delivery Program.

It will be recommended that Council endorses the 2018-2022 Delivery Program quarterly review dated 30 June 2021 as presented and publishes the report to the community using Council's website.

**RECOMMENDATION**

That Council:

1. Endorses the 2018-2022 Delivery Program quarterly review dated 30 June 2021 as presented and publishes the report to the community using the website of Council.



**2018-2022 Delivery Program**  
**Quarterly Delivery Program Review**  
**Quarter 4 of the 2020-2021 reporting year as at**  
**30 June 2021**

## THEME 1 - OUR COMMUNITY

### STRATEGY 1 - TO LIVE IN AN INCLUSIVE, TOLERANT AND HEALTHY COMMUNITY WHICH DEMONSTRATES A POSITIVE ATTITUDE

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Develop relationships with both local and regional communities fostering a healthy and community attitude	The number of items broadcast for each reporting period with cumulative totals combined along with available web page and Facebook statistics. In 2020 the community survey will measure success since the 2016 survey.	Regular media items broadcast to the community.	As at 30 June 2021 - Council has engaged with the community through many broadcasting channels. The Mayor and General Manager conducted monthly radio interviews with Narrandera Community Radio, Triple M Griffith and ABC Riverina. This quarter Council published a total of 198 posts on Facebook. The top engaged post was a request for Community Transport volunteers, with 5,400 users reach, 6 comments, 149 link clicks, 30 'likes' and 28 'shares'. Pages on Council's website have had 21,852 unique pageviews this quarter with news and media collectively viewed 232 unique views for the news page and 16 media releases. Council released 3 print and digital newsletters and 15 print advertisements.	Communications Officer	Ongoing commitment	100%
ACTION 1 - Develop relationships with both local and regional communities	Details of engagement opportunities for each reporting period with cumulative totals.	Number of formal Councillor and Senior Staff engagement opportunities.	As at 30 June 2021 - Council published 3 community newsletters online and two in the Narrandera Argus. This quarter Council conducted community engagement sessions in Barellan and Narrandera discussing budget and projects, both of	Communications Officer	Ongoing commitment	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
fostering a healthy and community attitude			which were livestreamed through Facebook. Strategic documents were placed on exhibition, such as the Draft Cultural Plan, tender documents for the Council property cleaning contract also the Lake Talbot Water Park lease. Eight policy documents were updated and published to the website, as were Development Applications for the Kurrajong Waratah Administration Office, Strontian Quarry expansion and the Corobimilla and Buckingbong micro solar farms. Expressions of interest were sought for the "Narrungdera Earth Fest Creative Economy Project". Community activities included a cover letter and resume workshop for youth, as well as daily events for Road Safety Week, including a competition.			
ACTION 1 - Develop relationships with both local and regional communities fostering a healthy and community attitude	Proactive committees with meetings conducted as per terms of reference and held as scheduled. Minutes of Committees made available to	Proactive S.355 Committees with the monitoring of outcomes achieved and compliance with the Local Government Act, 1993.	As at 30 June 2021 - the conduct of meetings has been restricted due to COVID-19 gathering rules along with the closure of halls and museums. With the easing of restrictions Committees are returning to scheduled meetings with halls and the Narrandera Arts & Community Centre now open. The Parkside Museum Committee also the Arts and Community Centre Advisory Committee have been formed and initial meetings held. While the Narrandera Parkside remains closed the	Deputy GM Corporate & Community	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
	Council and the community.		Committee have been active preparing for a staged reopening later in 2021. Staff are commencing a report on the committee structure and effectiveness in conjunction with the end of term for the current Council.			
ACTION 2 - Continue with strategic advocacy for the delivery of integrated health and wellbeing programs	Details of advocacy efforts during the reporting period and outcomes.	Details of the number of meetings held and details of outcomes from these meetings.	As at 30 June 2021 - the General Manager continued to make representations to Murrumbidgee Local Health District executives in relation to health services in the Shire - specific topics included Doctors, Covid-19 vaccinations and men's health. One meeting was held live, 2 were held using zoom also a number of emails were exchanged. The Mayor Councillor Kschenka attended one meeting of the Riverina and Murray Joint Organisation using zoom.	General Manager	Completed	100%
ACTION 3 - Continue positive interactions with the Narrandera Interagency also the Aboriginal representative bodies within the community	Number of meetings attended and outcomes from the meetings.	Where possible attend meetings with the outcome being stronger links for inclusiveness in service planning and delivery.	As at 30 June 2021 - the Narrandera Interagency continues to meet with new members attending regularly. The Aboriginal Elders Liaison Committee continue to meet quarterly to discuss important issues surrounding the Aboriginal community, including upcoming Council projects. The newly formed Narrungdera NAIDOC Committee have met regularly to plan the 2021 NAIDC Celebrations, however due to the current	Community Support Manager	Ongoing commitment	100%



ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
			COVID-19 pandemic the planned events were unfortunately postponed.			
ACTION 4 - Implementation and monitoring of the Positive Aging Strategy & Disability Inclusion Action Plan	Details of progressive achievements measured against the relevant plan.	Documented achievements arising from both the Positive Aging Strategy and the Disability Inclusion Action Plan.	As at 30 June 2021 - The Narrandera Shire Library continues to offer activities catering to the needs of the senior community members and those living with a disability including movie days for seniors and mobile library services as well as offering a space for the Kurrajong participants to socialise. The Library continues to host the Knattering Knitters and offers volunteer opportunities as well. Bidgee Boxing and Trinity Yoga continue to offer low impact exercise classes and Third Year Yoga. The Community Transport and Home Support Programs along with Meals on Wheels and other community organisations continue to offer services such as meal delivery, social support and transport to ensure senior residents and those living with a disability are well supported.	Community Support Manager	Ongoing commitment	100%
ACTION 5 - Transport options are available to identified members of the community	The number of clients provided with community transport during the reporting period.	Details of the number of clients utilising the service and cumulative totals categorised as Aged, Transport	As of 30 June 2021 - Narrandera Leeton Community Transport provided 3,156 trips to residents of the Narrandera and Leeton Shires during the reporting period. Of these trips 1,384 trips were delivered to clients aged 65 years or older, or 50 years for Aboriginal and Torres Strait Islander, a total of 1,220 trips were delivered to those	Community Support Manager	Ongoing commitment	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
		Disadvantaged and Aboriginal.	who are transport disadvantaged. The remainder of the trips were delivered through non-emergency health related transport, to NDIS participants and through brokerage agreements. A total of 529 trips were provided to those who identify as Aboriginal and Torres Strait Islander			
ACTION 6 - Information about community services that are accessible within the Shire to be broadcast through various means	The currency and accuracy of information available to the community also the number of website page hits and Facebook page likes.	Current information delivered through traditional print material and also Council social media opportunities.	As at 30 June 2021 - the various Council social media posts received wide attention from the Community - these included information on the following items such as Council's Cultural Plan, activities for Youth Week, school holiday activities and weekly Library activities, Council managed Youth Workshops, monthly newsletters, Community Grant opportunities, Council budget documents, expressions of interest for the Narrungdera Festival and also seeking Volunteers. Of these posts those of Youth Week Activities and seeking Volunteers were shared the most times.	Community Support Manager	Ongoing commitment	100%
ACTION 7 - Where possible ensure socially disadvantaged members of the community have access to or are advised of how services can	The number of persons that have been assisted with social support during the reporting period who may have been referred through the My	Through other activities of Council such as Ageing, Disability and Home Care identify members of the community where social	As at 30 June 2021 - the Narrandera Leeton Social Support program provided 452 hours of Social Support and 35 hours of Flexible Respite to individual clients aged 65 years and over, or 50 years and over for Aboriginal and Torres Strait Islander. All clients are referred through the MyAgedCare Portal. An additional 24 hours of Social Support was provided to	Community Support Manager	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
reduce their isolation	Aged Care portal or NDIS planners.	isolation may be an issue.	National Disability Insurance Scheme participants. Social Support is an individualised service aimed at reducing social isolation amongst vulnerable members of the community - activities include assisting with shopping and errands, home visits, outings and over the phone support.			

**STRATEGY 2 - TO ADVOCATE FOR QUALITY EDUCATIONAL AND CULTURAL OPPORTUNITIES**

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Continued strategic advocacy for strengthening of the Narrandera centres of learning	When required details of advocacy efforts.	Outcomes of advocacy efforts for Narrandera TAFE as well as early childhood centres to secondary schools.	As at 30 June 2021 - Council worked closely with the Clontarf Academy representatives to engage with students at Narrandera High promoting work experience and traineeship opportunities.	General Manager	Completed	100%
ACTION 2 - Develop a Narrandera Shire Cultural Plan to increase community participation in the Arts and cultural activities	Details of events held at the centre including type of event and attendance statistics.	Increased usage and patronage of the Narrandera Arts and Community Centre.	As at 30 June 2021 - following a very successful first quarter the Narrandera Arts and Creative Network (with the Arts and Cultural Committee) have continued to deliver a range of grant funded weekend workshops and Arts Fairs under the Create Narrandera banner. All of the classes and events have been very well supported and have been delivered through a substantial volunteer commitment from NACNET. In total the Create Narrandera program has included 11 different projects and events delivered over 9 weekends. The programs included 14 all day workshops and 2 two-day events. In total the program attracted approximately 1,076 attendees. It has been estimated that including the LCAIN exhibition (which itself garnered in excess of 500 attendees) in excess of 1,100 volunteer hours have gone in to delivering these events.	Community Development (including Library) Manager	Ongoing commitment	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 2 - Develop a Narrandera Shire Cultural Plan to increase community participation in the Arts and cultural activities	Regular review of strategies and target groups in response to event statistics.	Events that cater for a wide spectrum of the community, making the Arts accessible and increasing community involvement.	As at 30 June 2021 - the Draft Cultural Plan has been completed, it has been presented to Council then endorsed and placed on exhibition for a period of 28 days. Following exhibition and the inclusion of feedback from the community the plan was adopted at Council's May 2021 meeting. Copies of the Narrandera Shire Cultural Plan 2021-2031 and the Executive Summary are available on Council's Website.	Community Development (including Library) Manager	Completed	100%

**STRATEGY 3 - TO FEEL CONNECTED AND SAFE**

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Strategic advocacy for an enhanced Police presence, at the very least the maintenance of current levels	Number of advocacy interactions and outcomes.	Details on the number of advocacy meetings held with decision makers.	As at 30 June 2021 - the quarterly meeting between Council and the area commanders was held and has been complimented by regular telephone contact between the Mayor and the General Manager with Inspector Cormes.	General Manager	Completed	100%
ACTION 2 - Maintain and enhance the current network of CCTV cameras in key locations	Number of cameras within current network and a timeline for upgrade and/or the installation of new cameras; also ongoing statistical information on how many times the footage has been requested for viewing by NSW Police.	Maintain current CCTV cameras in working order and plan for enhancements so to assist the Police and the local community to discourage crime and anti-social behaviour.	As at 30 June 2021 - Council continues to maintain the existing cameras in the CCTV system. Council staff are also currently organising a review of the public facing CCTV equipment to enable long term plans to be created. During the reporting period Council received no requests to view footage from the NSW Police.	Information Technology Manager	Ongoing commitment	100%



## THEME 2 - OUR ENVIRONMENT

### STRATEGY 1 - TO VALUE, CARE FOR AND PROTECT OUR NATURAL ENVIRONMENT

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Encourage and promote environmental awareness	Project delivery and works programs result in minimal environmental harm.	Council's key environmentally sensitive areas are managed to ensure those areas are protected and enhanced.	As at 30 June 2021 - Council staff take measures to ensure minimal harm is caused to the environment through detailed project planning and addressing the compliance requirements through other agencies such as NSW Fisheries and the Environment Protection Authority. Consideration and assessment of all environmental factors are undertaken prior and during all projects.	Deputy GM Infrastructure	Ongoing commitment	100%
ACTION 1 - Encourage and promote environmental awareness	Statistical information on the number of inspections performed also a summary of the inspections results - are we being effective, are we achieving control.	Update on targeted 300 property inspections across the Shire for noxious weeds.	As at 30 June 2021 - the following results were achieved across the reporting year: 299 private property inspections completed; 62 General Biosecurity Directions given; 36 water way inspections undertaken; 104 high risk site inspections undertaken; 199 high risk pathway inspections undertaken.	Open Space Recreation Manager	Completed	100%
ACTION 1 - Encourage and promote environmental awareness	Works finalised against the schedule of works, progressive and comparative	Update on programs for works originating from the 2nd generation Tree Audit with the aim to do the	As at 30 June 2021 - across the reporting year the following has been achieved: 223 trees planted plus 230 native vegetation and shrubs; 45 removals; 4 tree work packages completed;	Open Space Recreation Manager	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
	statistical data on trees removed, trees replaced and new plantings.	utmost to preserve and maintain our signature treescape.	5 tree irrigation systems; 3 emergency removals.			
ACTION 1 - Encourage and promote environmental awareness	Strategies and plans to preserve a unique feature of our native fauna.	Update on preservation measures to protect our unique koala population.	As at 30 June 2021 - Council staff are working with a consultant to update the Plans of Management for Crown Reserves for which Council is the land manager. The updated Plans of Management will build on the original 2013 documents which already identify significant areas of flora and fauna assets.	Open Space Recreation Manager	Completed	100%



**STRATEGY 2 - TO EFFECTIVELY MANAGE AND BEAUTIFY OUR PUBLIC SPACES**

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Focus on the Narrandera CBD Masterplan	Achieving project milestones.	Finalise design concepts, costings and identify funding opportunities for the Narrandera CBD upgrade.	As at 30 June 2021 - Council is concentrating on grant funding based projects and has deferred action milestones to reconstruct Bolton Street, Narrandera (west of East Street) as per the adopted Masterplan Design. All funding for this project will be derived from the Narrandera Business Centre Masterplan funding reserves. A review of electrical and stormwater design for Bolton Street, Narrandera will be the first activity to be undertaken when the project recommences.	Projects and Assets Manager	Progressing	75%
ACTION 1 - Focus on the Narrandera CBD Masterplan	Spaces where the needs of the community as a whole are considered.	The needs of all members of the community are considered within designs such as pedestrian access, disabled parking and loading zones.	As at 30 June 2021 - Stage 1 of the Narrandera CBD Master Plan comprising the upgrade of Bolton Street, Narrandera is in the detailed planning stage, however as a result of the large number of additional grant fund projects this has been delayed. Further grant funding is being sort for additional upgrade works within East Street, Narrandera in accordance with the approved Master Plan - funding announcements have not yet been made.	Deputy GM Infrastructure	Ongoing commitment	70%
ACTION 2 - Develop a small parks strategy	Accessible parks that provide for local play, passive recreation, general open	The needs of the community for parks and recreation opportunities are	As at 30 June 2021 - parkland across the Shire continues to be maintained to a high standard. Shade sails and fencing has been installed at two new playgrounds being at the Narrandera Sportsground and the Barellan Sportsground. Soft fall has been replenished	Open Space Recreation Manager	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
	space and urban beautification within easy access of residents and visitors.	met through a hierarchy of parks.	at other playgrounds within the Shire. Two new shade shelters and seating has been constructed at Brewery Flat Reserve and a new shelter and seating installed adjacent to the Narrandera High Level water tower which has been complimented with landscaping.			

**STRATEGY 3 - TO LIVE IN A COMMUNITY WHERE THERE ARE SUSTAINABLE PRACTICES**

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Consider and where possible implement sustainable environmental practices	Progress of the Masterplan also statistical data on the tonnage of waste diverted from landfill by recycling and other waste diversion methods. Lobbying efforts for and promotion of a container deposit scheme facility for Narrandera.	Develop a Waste Management Masterplan to minimise waste to landfill and promoting recycling and resource recovery.	As at 30 June 2021 - residents continue to utilise the Container Recycling Centre (CRC) to dispose of oils, batteries, paints, gas bottles, toxic and hazardous chemicals, smoke alarms, fluorescent light and fire extinguishers. Sorted greenwaste, construction waste, steel, mattresses, paper & cardboard continue to be diverted from landfill to reuse areas. The Reverse Vending Machine (RVM) continues to be used to collect and recycle plastic, glass & aluminium single use drink containers. The Narrandera Landfill Draft Long Term Plan of Management has concluded its exhibition with only 1 submission received. Council resolved at its March 2021 meeting to adopt the Waste Facility - Long Term Management Plan.	Administration Assistant - Development and Environment	Progressing	75%
ACTION 1 - Consider and where possible implement sustainable environmental practices	Actions taken by Council to reduce its environmental footprint such as quantifiable billing trends.	Council continues to implement energy saving infrastructure at its facilities to reduce costs and CO2 emissions where economically viable.	As at 30 June 2021 - Council has taken significant steps to reduce its environmental footprint including embarking on a program to replace Council's streetlights with LED energy efficient lighting; once complete this will reduce the power usage by over 50% and extend the lifetime of the lights and therefore reducing the ongoing maintenance costs. Council has also applied for grant funding to install a number of solar array systems for the Narrandera Sewerage	Executive Engineer	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
			Treatment Plant, Sewerage Pump Station, Lake Talbot Water Park operations and the Council Administration Centre.			
ACTION 1 - Consider and where possible implement sustainable environmental practices	Council managed parks and reserves to be watered with re-use or untreated water rather than potable water.	Initiate projects to water community parks and reserves with re-use or untreated water rather than potable water.	As at 30 June 2021- stage 3 of the Victoria Avenue, Narrandera irrigation scheme is nearing completion with the last of the lawn areas to be commissioned early July 2021 subject to prevailing weather conditions.	Open Space Recreation Manager	Completed	100%

### THEME 3 - OUR ECONOMY

#### STRATEGY 1 - TO ENCOURAGE NEW BUSINESS AND INDUSTRY THAT CAN BE SUSTAINED ALSO SUPPORT LOCAL BUSINESS AND INDUSTRY TO GROW AND PROSPER

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Continued delivery of actions contained within the Economic Development Strategy	Information to Council and the community on efforts to encourage new business and industry but also support existing enterprises.	Report on actions and outcomes contained within the Economic Development Strategy (EDS).	As at 30 June 2021 - Senior Directors of Reach have reaffirmed that construction of the Yarrabee Park Solar Farm is anticipated to commence the first half 2022. RES representatives have reaffirmed that the Avonlie Solar Farm at Sandigo is scheduled for construction commencement around mid year 2021. The Australian Airline Pilot Academy continues to use Narrandera/Leeton airport with growing frequency of training flights with both on-ground and in air operations. Advice on funding for the parallel taxiway is pending. Land at the Red Hill Industrial Estate has been assessed and a preliminary draft plan prepared for possible subdivision of further land adjacent to Paterson Place. Council Policy POL048 has been updated to include an incentive for purchasers of land at the Estate. Two allotments of 1 hectare and 6,000 square metres respectively have been sold and are subject to Contract.	Economic Development Manager	Completed	100%
ACTION 1 - Continued delivery of actions	Attend Narrandera Business	Support and nurture existing	As at 30 June 2021 - the Economic Development Manager attended Narrandera Business Group meetings in this quarter	Economic Development Manager	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
contained within the Economic Development Strategy	Group Meetings; facilitate guest speakers at Business Group functions; provide information, advice and leverage opportunities for information sharing.	businesses - EDS 3.2	and presented the findings of the Vibe business activity survey to the group. The distribution of business recovery information relating to COVID-19 pandemic as provided by the levels of Government and other agencies continues to be distributed to those on the business database. The Reverse Vending Machine located at the Narrandera Landfill attracted a Tidy Towns Award recognising social, economic and environmental positive outcomes. Planning for Small Business Month for October 2021 has commenced with Narrandera Shire Council working in conjunction with TAFE Connected Learning Centre also the Narrandera Business Group to present Narrandera Connected III, featuring key speakers and a social networking segment.			
ACTION 1 - Continued delivery of actions contained within the Economic Development Strategy	Facilitate an industry specific forum to inform landholders and investors of opportunities in the Shire for the pig and chicken industry.	Strengthen and grow key sectors; explore new development opportunities for processing and value-adding opportunities also use of waste products - EDS 3.3.	As at 30 June 2021- the current situation in the porcine industry is essentially unchanged since the industry status previously discussed during a visit to Minister Coulton in Canberra in February 2020. Discussions with the Minister and his advisor revealed that at that time there were no current opportunities for the growth in the industry in Australia despite the African Swine fever epidemic in China and South East Asia generally decimating pig herds where pigs were euthanised as a disease control measure. Since that time trade	Economic Development Manager	Completed	100%



ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
			relations with China have also deteriorated. No further action to be taken in researching the pig industry at this time, also there are no current opportunities within the chicken industry. However, the Barellan area has been identified as a possible location for future the development of chicken farms and this has been discussed with industry specialists.			
ACTION 1 - Continued delivery of actions contained within the Economic Development Strategy	Review sales policy for Council owned land in the Industrial Estate to address incentives for developers; enhance appearance of the Estate with signage, flags and landscaping including 'gateway' treatment.	Facilitate further development of the Red Hill Industrial Estate - EDS 4.2.	As at 30 June 2021- the policy on the sale of Industrial land at Red Hill Estate POL048 was reviewed and endorsed by Council at the 16 March 2021 meeting and is now active. This Policy provides for incentives for purchasers commencing site development within a nominated timeframe. Draft allotments have been drawn for further allotments to be created adjacent to Paterson Place to allow prospective purchasers to identify preferred sites. A 4 lot subdivision has occurred at the western end of Driscoll Road enabling the sale of two industrial lots of 1 hectare and 6,000 square metres respectively. These sales are subject to contract as at 30 June 2021. Signage and flags have been installed to aid promotion and marketing of the Estate. A Small Business Incentive Policy has been prepared and referred to management for consideration which will then proceed to Council for consideration.	Economic Development Manager	Progressing	95%

**STRATEGY 2 - POPULATION GROWTH, RETENTION AND IDENTIFY NEEDS FOR OUR YOUTH**

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Strategic advocacy to support population retention with particular focus on the youth of our Shire	Youth projects and engagement opportunities.	Report on the outcomes achieved by the Youth Development Officer.	As at 30 June 2021 - the Narrandera Youth Advisory Council have held 2 formal meetings and 4 informal meetings during the reporting period, including a menu testing afternoon at the Narrandera Arts and Community Centre. During these meetings members continued to move forward on the Food Trailer project and continued their efforts to improve access to mental health services within the Shire. The Youth Advisory Council also progressed the Draft Youth Strategy to Council. The Youth Council held another successful Youth Week with several events being held across 3 weeks - events included free activities in the park, pizza afternoon in the Youth Space and a cinema under the stars. The Community Liaison Officer continues to provide support to the Narrandera High School Girls Group each week, creating fun activities and programs for participants to learn and enjoy.	Community Support Manager	Ongoing commitment	100%
ACTION 2 - Strategic advocacy for diverse housing options	Enhanced accommodation options that may be made available to	When opportunities arise advocate for accommodation options that align with our population demographics.	As at 30 June 2021 - Council continues to increase support services available to residents of the Shire. The Domestic Violence Committee hosted State Member for Cootamundra Ms Steph Cooke and the Parliamentary Steering Committee on	Community Support Manager	Ongoing commitment	100%



ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
	members of the community.		Coercive Control to comment on the report which was recently circulated to raise awareness of Family and Domestic Violence, specifically Coercive Control. The 2 residential aged care facilities at Narrandera continue to provide both long term and short term care for those living with a disability as well as the frail aged community members who can no longer live safely at home. Narrandera Home Modifications and Maintenance continues to support residents with lawn mowing services and safety related home modifications.			

## THEME 4 - OUR INFRASTRUCTURE

### STRATEGY 1 - TO HAVE AN IMPROVED AND ADEQUATELY MAINTAINED ROAD NETWORK

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Through advocacy seek funding commitments for identified roadway projects and strategies	Advocacy efforts and the reporting of successful outcomes using a timeline.	Secure funding from each of the transport strategy funding streams.	As at 30 June 2021 - during the reporting quarter Council submitted no further applications for grant funding. Council was successful in 1 school buses route under the Fixing Local Roads Program being the Sandigo-Kywong route. Council is still awaiting notification for the grant funding for the construction of a new taxiway at the Narrandera-Leeton Airport funding under the Regional Airports Program Round 2 - there is strong optimism that this application will be successful.	Works Manager	Completed	100%
ACTION 2 - Road assets are managed in accordance with the road service review and asset management plans	Strategic mapping of reseal, re-sheeting or grading works made available to the community also details of works undertaken during the reporting period.	The road service review and asset management plans are to be consulted when planning for works.	As at 30 June 2021 - the following works have been completed for the reporting period, 18.35 kilometres of gravel resheet works and 141.6 kilometres of maintenance grading works.	Works Manager	Completed	100%
ACTION 3 - Maintain the condition rating of	A complete and reliable asset management plan.	Maintain the road network in accordance with	As at 30 June 2021 - no further footpath condition data was collected during the reporting period, however the roughness	Works Manager	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
the road network across the Shire in accordance with agreed service levels		adopted levels of service.	data was captured for the remaining sealed network of approximately 288 kilometers. In addition to these achievements, Council completed the video capture of the remaining network of 540 kilometers.			

**STRATEGY 2 - TO IMPROVE, MAINTAIN AND VALUE-ADD TO OUR ESSENTIAL PUBLIC AND RECREATIONAL INFRASTRUCTURE**

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Plan and source funding for redevelopment of or the construction of key facilities and infrastructure	Availability of accurate and relevant data for all classes of assets.	Implementation of an asset management system.	As at 30 June 2021 - projects for Stronger Country Community Round 3 were completed delivering amenity improvements to community halls and the construction of a footpath along Bendee Street at Barellan. Drought Communities Program projects such as Grong Grong tree planting and road beatification works at the entrance to the Lake Talbot Water Park were completed during this reporting quarter. A storage room and decking works were completed at the Arts and Community Centre in Narrandera, which formed part of the Local Roads & Community Infrastructure Round 1 funding. Staff are waiting for a response on the submissions from 2 grant projects under the Building Better Regions program for the upgrade of the powered sites at the Lake Talbot Tourist Park and an energy efficiency project looking to install 270 KW of solar power panels at various Council sites.	Projects and Assets Manager	Progressing	70%
ACTION 1 - Plan and source funding for redevelopment	Completion of projects identified within projected	Preparation of future plans for the renewal or	As at 30 June 2021 - milestone activities are being met with the Playground on the Murrumbidgee Program. The	Projects and Assets Manager	Completed	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
of or the construction of key facilities and infrastructure	timeframe and budget.	replacement of assets.	construction of a new amenity block and camp kitchen at the Lake Talbot Tourist Park has commenced and is scheduled to be completed by December 2021. The final stage of entrance beautification works at the Lake Talbot Tourist Park entrance was completed in June with the construction of disable parking bays. Council has submitted grant funding applications under the Stronger Country Communities Round 4 program for other projects.			
ACTION 1 - Plan and source funding for redevelopment of or the construction of key facilities and infrastructure	Details of applications submitted and the outcome.	Funding opportunities to replace key facilities and infrastructure.	As at 30 June 2021 - there were no new additional grant funding applications submitted during the reporting period, however work is progressing on the South West Narrandera Sewer Extension Study worth \$48,000 and the Barellan Sewer Scheme worth \$4.87 million dollars.	Water Sewer Manager	Ongoing commitment	100%
ACTION 2 - Continuation and monitoring of the Integrated Water Cycle Management Plan (IWCMP).	Reporting of milestones achieved within the IWCMP.	Implement IWCMP; report on direct actions derived from the IWCMP with relevant timeline and Key Performance Indicators.	As at 30 June 2021 - the Integrated Water Cycle Management Plan options study is underway with an expected completion by the end of November 2021. A 30-year asset replacement program and asset management plan are currently being developed by Public Works Advisory NSW.	Water Sewer Manager	Progressing	80%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 3 - An ongoing program of capital works for both water and sewer operations of Council	Progress of proposed works followed by the completion of projects within budget and effectiveness measured by a timeline.	Ongoing 10 year Capital Works Program within funding.	As at 30 June 2021 - the capital works program is slightly behind schedule due to a number of reasons however will be on track soon. Major works underway at the end of the 2020-2021 financial year include the Adams Street and King Street watermain replacement, essential sewer mains replacement where necessary, the Pine Hill water reservoir construction project where it has been necessary to subdivide land to create a new allotment for the new infrastructure, also design work and planning for infrastructure for the Barellan sewer scheme.	Water Sewer Manager	Progressing	90%

## THEME 5 - OUR CIVIC LEADERSHIP

**STRATEGY 1 - TO HAVE A COUNCIL THAT DEMONSTRATES EFFECTIVE MANAGEMENT CONSISTENTLY, ALSO A COUNCIL THAT COMMUNICATES AND ENGAGES WELL WITH THE COMMUNITY AND WORKS COLLABORATIVELY**

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Accountable, transparent and ensure open communication between the community and Council	Delivery Program update report submitted to Council and community during September, December, March, and June annually on outcomes achieved.	Continued three monthly reporting on measurable actions contained within the Delivery Program.	As at 30 June 2021 - the reporting on measurables within in the adopted Delivery Program continues on a three-monthly basis.	Governance & Engagement Manager	Complete	100%
ACTION 1 - Accountable, transparent and ensure open communication between the community and Council	Scheduled for early 2020 and will inform Council of the views of the community against industry benchmarks.	Undertake a second Community Survey early 2020.	As at 30 June 2021 - the completed 2021 Community Survey has been posted to the website of Council for community viewing; also placed on the website are the findings from the 2016 Community Survey.	Governance & Engagement Manager	Complete	100%



ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Accountable, transparent and ensure open communication between the community and Council	Outcomes promised by Council in its Fit for the Future Improvement Plan.	Report on Fit for the Future strategies.	As at 30 June 2021 - Council's general purpose financial reports for the year ending 30 June 2020 indicate that council has met the majority of the Fit For The Future ratios. The Own Source Revenue ratio has been reduced due to Council's success in obtaining grant funding which is not categorised as own source revenue. This ratio was impacted in the same way during the 2018-2019 financial year. Council's Infrastructure Backlog arose as a result of the revaluation of the road network at 30 June 2020. This indicator will be reduced in the current year as the backlog calculation is aligned with Council's road network service levels.	Deputy GM Corporate & Community	Complete	100%
ACTION 1 - Accountable, transparent and ensure open communication between the community and Council	Amendments to the Customer Service Charter to be made by 31 December 2018 also review the Customer Request System reporting to ensure requests are being dealt with as per the Charter and determine ways to gauge if the customer is happy with the outcome.	Update the Customer Service Charter to include reference to AS/NZS 1002:2014 'Guidelines for complaint management in organisations'.	As at 30 June 2021 - the revised Customer Service Charter received no submissions during the community consultation phase so is now in force. The document is now on the website of Council for community viewing with the Senior Customer Service Administration Officer tasked with informing Council staff of the contents of the refreshed Charter.	Governance & Engagement Manager	Complete	100%



ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 1 - Accountable, transparent and ensure open communication between the community and Council	Council to consider any requests in accordance with the Community Strategic Plan 2017-2030.	Where possible support community projects where groups or organisations have clear goals and outcomes.	As at 30 June 2021 - any requests for financial support are considered in accordance with strategic documents and budgetary constraints.	Governance & Engagement Manager	Complete	100%
ACTION 1 - Accountable, transparent and ensure open communication between the community and Council	Compliance with Australian Government Digital Service Standard also details of website content review and where possible details of website visits and pages most frequently visited.	Ensure that the Council website is compliant with current industry standards.	As at 30 June 2021 - Council's website remains compliant with the respective standards and is equipped with a compliance checking system before internal staff publish information. A website check for compatibility can be completed through WAVE Report <a href="https://wave.webaim.org/report#/https://www.narrandera.nsw.gov.au">https://wave.webaim.org/report#/https://www.narrandera.nsw.gov.au</a> During this quarter the website was viewed 21,852 times by 7,024 unique users. The top 10 pages included the home page, Working at Council, Contact Us, Waste and Recycling, Narrandera Show 'n Shine, Council Meetings, Covid-19 Update, User Login, Waste Depot hours reverted and the Administration Assistant Position.	Communications Officer	Ongoing	100%
ACTION 1 - Accountable, transparent and ensure open	Revise Council's Procurement Policy by 31 December 2018.	Council's procurement provides best value and protects	As at 30 June 2021 - Council has adopted the revised Procurement Policy with the Procurement Manual still being reviewed to incorporate these changes and updated templates. The Procurement Manual is 95% complete and will	Governance & Engagement Manager	Complete	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
communicati-on between the community and Council		against fraud and corruption.	be presented to the Executive Leadership Team in coming weeks for review and endorsement.			
ACTION 2 - A highly skilled and motivated workforce	Reviewed at least every 2 years or when there is legislative or award changes.	Ensure workforce policies remain current in a changing work environment.	As at 30 June 2021 - the Human Resources team continues to review Council policies to ensure that they remain contemporary. During the 2020-2021 financial year the team have reviewed 18 policy documents The Human Resources team has recently reviewed a further two policies which will be tabled at the 10 August 2021 Executive Leadership Team meeting which then be presented to the organisation Consultative Committee.	Human Resources Manager	Progress	70%
ACTION 2 - A highly skilled and motivated workforce	Action recommendations within the Workforce Strategic Plan 2017-2021; report September annually on staff demographics in comparison to previous 3 years.	Develop and implement succession planning.	As at 30 June 2021 - the Human Resources Team continue to report monthly to the Executive Leadership Team (ELT) on staff demographics. Recent amendments to the reporting format has allowed for more detailed information to be provided - new information includes gender distribution by management level, workforce distribution by gender and directorate and workforce distribution by directorate.	Human Resources Manager	Complete	100%
ACTION 2 - A highly skilled and	Amendments are made as soon as possible; report	Implement approved revisions of the salary	As at 30 June 2021 - as a prelude to the 2020-2021 Performance Appraisal process the Human Resources team assisted managers and supervisors in completing their requirements by providing a checklist to streamline the face-	Human Resources Manager	Progress	95%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
motivated workforce	September annually performance appraisal outcomes.	administration and Employee Performance Management System.	to-face meeting procedure. The checklist proved beneficial although not all appraisals have been completed but the percentage is better than this time last year. The Human Resources team is in the process of completing documentation for all step increases and training requests. The reporting requirements should be completed on time, allowing the team to report outcomes to the Executive Leadership Team in September 2021.			
ACTION 2 - A highly skilled and motivated workforce	Information presented is accurate, relevant, and easy to read.	Identified Council staff to undertake training for excellent written communication and presentation skills.	As at 30 June 2021- Local Government Baseline Training was provided training to manager and supervisors in workplace writing. Internal reminders to staff are issued, when necessary, about the importance of creating accurate, relevant, and easy to read documents. Strategic documents, Corporate Report and Business Papers are proofread before publication.	Human Resources Manager	Ongoing	95%
ACTION 3 - As an organisation the information management capability meets the needs of the users and the community	Implement actions within the Information Management Strategy 2014-2019 also review and update the Information Strategy 2014-2019 during 2020.	Maintain an Information Management Strategy providing best value contemporary services.	As at 30 June 2021 - the Information Management Strategy 2014-2019 continues to be reviewed each year as part of the capital works budget process to include suitable projects. Council Information Technology staff are currently preparing to update the strategy.	Information Technology Manager	Progress	50%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 4 - Financial sustainability is critical with maximum rate revenue to be achieved and other income sources maximised	Recommendations to maximise Council's financial position.	Monitor Council's financial situation and progress against Fit for the Future benchmarks.	As at 30 June 2021 - Council's Revenue Officer closely monitors assessments which may become rateable during the financial year; this includes the sale of vacant Department of Housing land or land sold by religious institutions or instances where Crown authorities that are currently non-rateable become rateable. The Finance Manager regularly reviews financial investments in accordance with the Investment Policy and reports on investments to Council on a monthly basis. The budget is reviewed on a quarterly basis and reported to Council with any variations that have been made during the reporting period.	Finance Manager	Complete	100%
ACTION 4 - Financial sustainability is critical with maximum rate revenue to be achieved and other income sources maximised	Have systems in place that details grants applied for, and where successful that monies have been received, expended, and acquitted in accordance with the funding body requirements.	Monitor the level of State and Federal Government grants payable to Council.	As at 30 June 2021 - Council has developed a register that details the name of the Council officer who has applied for grant funding and from where the funding is being sourced. Should the funding be successful then the date and the amount of the funding received, the date of acquittal needs to be finalised and the actual date of acquittal are recorded. At present, the Finance Manager and an Information Technology Officer are undertaking a review of the register and an upgraded version will be available soon.	Finance Manager	Progress	75%
ACTION 4 - Financial sustainability is critical	Reported monthly to Council against a timeline.	Ensure that Council funds are invested in	As at 30 June 2021 - a monthly report detailing the invested monies of Council is presented to each Council meeting. The report details all transactions that have taken place within the preceding month and gives a snapshot of the portfolio and	Finance Manager	Complete	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
with maximum rate revenue to be achieved and other income sources maximised		accordance with legislative provisions and income yield is maintained within Council's risk profile.	credit limits to make sure that Council remains within the prescribed amount allowed for each financial institution.			
ACTION 5 - The community displays a high level of understanding and compliance with legislative in regard to the keeping of and control of companion animals and other animals	Updated statistics for each reporting period with cumulative totals also to be reported.	Number of dogs registered under the Companion Animals Act.	As at the 30 June 2021 - a total of 6 dogs were registered as companion animals for this quarter.	Administration Assistant - Development and Environment	Ongoing	100%



ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 5 - The community displays a high level of understanding and compliance with legislative in regard to the keeping of and control of companion animals and other animals	Updated statistics for each reporting period with cumulative totals also to be reported.	Number of cats registered under the Companion Animals Act.	As at 30 June 2021 - 2 cats were registered as companion animals for this reporting quarter.	Administration Assistant - Development and Environment	Ongoing	100%
ACTION 6 - The Narrandera Shire Local Environmental Plan 2013 (LEP) is reviewed within a 5-year cycle	Review the current LEP within the timeframe established by the Department of Planning and Environment.	Maintain the LEP to meet community aspirations, land needs and environmental outcomes.	As at 30 June 2021 - preparatory work has commenced to review the Local Environmental Plan (LEP). The first review will be a 'housekeeping' task to rectify any minor anomalies and omissions with a comprehensive review to align with the completion of the studies identified within the Local Strategic Planning Statements over the next four years. An initial discussion has been held with Department of Planning, Industry and Environment staff to discuss the pending update.	Deputy GM Infrastructure	Progress	70%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
ACTION 7 - Planning instruments reflect the intent and direction of land use strategies and facilitate development and growth of the Shire	Compliance with guidelines from the Department of Planning and Environment.	Documents are reviewed against intended outcomes.	As at 30 June 2021 - the Community Participation Plan was adopted by Council in December 2019. The Local Strategic Planning Statement was adopted by Council in August 2020 and preparatory work has commenced to review the Local Environmental Plan. Revisions and additions of other planning instruments are now being conducted in accordance with the adopted and agreed timeline.	Deputy GM Infrastructure	Ongoing	100%
ACTION 8 - Development Applications received and assessed within statutory timeframes	The number of Development Applications received during the reporting period also financial year cumulative totals also provide comparative yearly data to past 2 year's data.	Statistical data on Development Applications received, also comparing to previous years.	As at 30 June 2021 - Council received 27 Development Applications during this reporting quarter with a total of 86 Development Applications received this financial year. For the same reporting quarter in 2019-2020 there were 7 Development Applications lodged and in 2018-2019 there were 9 Development Applications lodged.	Administration Assistant - Development and Environment	Ongoing	100%
ACTION 8 - Development	Comparison of assessment timeframe	Compliance with statutory timeframes	As at 30 June 2021 - during this reporting quarter the average Development Application assessment timeframe was 22 days compared to the statutory 40-day timeframe.	Administration Assistant - Development	Ongoing	100%

ACTION	Measured By	Performance Target	Comments	Responsible Officer Position	Status	Progress
Applications received and assessed within statutory timeframes	against Department of Planning & Environment averages.	for assessment.		and Environment		
ACTION 9 - Maintain a strong voice in regional groups such as RAMROC, the proposed RAMJO also Destination NSW	Details of engagement opportunities.	Proactive engagement at appropriate forums and continued political lobbying with our partners.	As at 30 June 2021 - during the reporting quarter the Mayor, Deputy Mayor and General Manager attended meetings of the Riverina and Murray Joint Organisation Board and its Committees discussing a wide range of topics.	General Manager	Complete	100%



**18.2 LAKE TALBOT TOURIST PARK - REQUEST FOR THE PARTIAL ABATEMENT OF MONTHLY LEASE PAYMENTS TO COUNCIL****Document ID: 578079****Author: Governance and Engagement Manager****Authoriser: Deputy General Manager Corporate and Community****Theme: Our Civic Leadership****Attachments: Nil****RECOMMENDATION**

That Council:

1. Agree to the partial abatement of the monthly lease payments for the months of July 2021 and August 2021 requiring the lessee to pay 15.5% of gross accommodation income with the difference between the calculation and the normal monthly lease payment be costed to Council's COVID-19 expenses; and
2. Provide delegation to the General Manager to consider similar requests for September 2021 and October 2021 should such requests be received.

**PURPOSE**

The purpose of this report is for Council to consider a request from the lessee of the Lake Talbot Tourist Park for the partial abatement of monthly lease payments for July 2021 and August 2021 due to the recent COVID-19 outbreak originating from metropolitan Sydney.

**SUMMARY**

Graejan Pty Ltd is the current lessee of the Lake Talbot Tourist Park, with the Directors requesting Council to consider the partial abatement of monthly lease payments due to decreased revenue caused by restricted travel arising from NSW Government Health Orders.

Council may recall that it granted a full abatement of lease payments for the months of April 2020, May 2020, June 2020 and July 2020 due to similar Health Orders. Council subsequently granted partial abatements for the months of August 2020, September 2020 and October 2020 whilst the tourism sector recovered.

**BACKGROUND**

Council is the Trust Manager for R81121 comprising several parcels of land including Lot 1 DP 1063639, being the site of the Lake Talbot Tourist Park (LTTP) currently held under lease by Graejan Pty Ltd.

The General Manager received a request on 9 September 2021 requesting an abatement of the monthly lease payments to Council for the months of July 2021 and August 2021 – a copy of the request from Graejan Pty Ltd is included as a separate confidential item within this business paper.

The current lease does contain a provision for the abatement of lease payments in the event of a natural disaster or the occurrence of another serious event:

**11 NO REDUCTION IN RENT**

Subject to this Lease the Lessee will not without the written consent of the Lessor by any act, matter or deed or by failure or omission impair, reduce or diminish directly or indirectly the Rent required to be paid under this Lease. However, if at any time during the Lease:

- (a) some natural disaster or other serious event occurs which is beyond the reasonable control of the Lessee; and
- (b) as a result of the damage, the Lessee is not able to use the Premises in a reasonable manner,

the Lessee's obligations to pay Rent will abate to the extent proportional to the effect on the Lessee's ability to occupy and use the Premises until the Premises are restored to a condition in which the Lessee is able to conduct the Lessee's activities and/or occupy the Premises in a reasonable manner.

Like 2020, if Council were to approve the request, the lessee will be required to provide a copy of accommodation gross revenue for the month with a calculation of 15.5% being the amount payable to Council. The difference between the 15.5% payable to Council and the monthly lease payment as per the lease agreement will be costed to COVID-19 expenses and absorbed by Council. For the months of July 2021 and August 2021 the cost to Council would exceed \$9,000.

The recommendation to Council will be to approve the partial abatement of the monthly lease amount payable to Council with the General Manager to be provided with delegated authority to decide on similar requests for September 2021 and October 2021 should they be received.

**RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES****Theme**

Our Civic Leadership

**Strategy**

5.1 - To have a Council that demonstrates effective management consistently, also a Council that communicates and engages well with the community and works collaboratively

**Action**

5.1.1 - Accountable, transparent and ensure open communication between the community and Council

**ISSUES AND IMPLICATIONS****Policy**

- N/A

**Financial**

- For the months of July 2021 and August 2021 a partial lease fee abatement will exceed be a cost to Council exceeding \$9,000 – the details of gross accommodation income for these months have been provided by the lessee and are included in a separate confidential report.

**Legal / Statutory**

- *Crown Land Management Act 2016*
- *Local Government Act 1993*
- *Real Property Act 1900*

**Community Engagement / Communication**

- By presenting this ordinary report in an open forum of Council.

**Human Resources / Industrial Relations**

- Nil

**RISKS**

The partial abatement of the July 2021, August 2021 and potentially the September 2021 and October 2021 monthly lease payments will affect the financial position of Council as at 30 June 2022.

**OPTIONS**

The options available to Council include:

1. Agree to the partial monthly lease payment abatement for the months of July 2021 and August 2021 which could potentially continue into the months of September 2021 and October 2021; or
2. Not agree to the partial monthly lease payment abatement for the months of July 2021 and August 2021 or ensuing months.

**CONCLUSION**

The Lake Talbot Tourist Park is a major accommodation provider for the Narrandera community. Due to circumstances outside of the control of both Council as the lessor and Graejan Pty Ltd as the lessee, the request from the lessee for the partial abatement of monthly lease payments for the months of July 2021 and August 2021 should be agreed to by Council.

Given that a similar request may be received for the months of September 2021 and October 2021, Council provide the General Manager with delegated authority to manage these requests without referral to Council.

**RECOMMENDATION**

That Council:

1. Agree to the partial abatement of the monthly lease payments for the months of July 2021 and August 2021 requiring the lessee to pay 15.5% of gross accommodation income with the difference between the calculation and the normal monthly lease payment be costed to Council's COVID-19 expenses; and
2. Provide delegation to the General Manager to consider similar requests for September 2021 and October 2021 should such requests be received.

**18.3 ELECTION OF DEPUTY MAYOR**

**Document ID:** 578223  
**Author:** Executive Assistant  
**Authoriser:** General Manager  
**Theme:** Our Civic Leadership  
**Attachments:** Nil

**RECOMMENDATION**

That Council:

1. Determines that it will elect a Deputy Mayor for the remainder of the current Council term concluding at the next Local Government Elections.
2. Chooses the method of voting to be either Preferential ballot, Ordinary ballot or by Open voting.

**PURPOSE**

The purpose of this report is to advise Council of the requirements and due process to elect the Deputy Mayor from amongst the Councillors.

**SUMMARY**

Councils may determine to elect a Deputy Mayor.

Last September, Council elected the current Deputy Mayor for a term of one year and therefore that term will expire this month.

If Council elects a Deputy Mayor, it is proposed that the term reflects the remainder of the current Council Term, concluding at the Local Government Elections scheduled to be held on 4 December 2021.

The voting options available for the election of the Deputy Mayor are Preferential, Ordinary and/or Open Voting.

Completed nomination forms are required to be lodged with the General Manager prior to or at the 21 September 2021 Ordinary Meeting.

The General Manager will be the Returning Officer and will conduct the election.

**OPTIONS AND PROPOSAL**

The options for the Deputy Mayor role are:

1. No Deputy Mayor is elected for Narrandera Shire Council.
2. A Deputy Mayor is elected for the remainder of the 2016-2021 Council Term: 21 September 2021 to 3 December 2021, concluding at the Local Government Elections on 4 December.

**RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES****Theme**

Our Civic Leadership

**Strategy**

5.1 - To have a Council that demonstrates effective management consistently, also a Council that communicates and engages well with the community and works collaboratively

**Action**

5.1.1 - Accountable, transparent and ensure open communication between the community and Council

**ISSUES AND IMPLICATIONS****Policy**

- N/A

**Financial**

- The Mayor may choose to provide additional payment of allowances to the Deputy Mayor. Fees payable to Mayor and Councillors are determined annually by the remuneration tribunal and allowed for in Council's annual budget

**Legal / Statutory**

Section 231 of the Local Government Act says:

- (1) *The Councillors may elect a person from among their number to be the deputy mayor*
- (2) *The person may be elected for the mayoral term or a shorter term*
- (3) *The deputy mayor may exercise any function of the mayor at the request of the mayor or if the mayor is prevented by illness, absence or otherwise from exercising the function or if there is a casual vacancy in the office of Mayor*
- (4) *The councillors may elect a person from among their number to act as deputy mayor if the deputy mayor is prevented by illness, absence or otherwise from exercising a function under this section, or if no deputy mayor has been elected.*

**Community Engagement / Communication**

- Public advertising of the Mayor and Deputy Mayor elections provided in the local newspaper (where available), on Council's web site and Facebook

**RISKS**

If the election is not resolved at the 21 September meeting, there will be no Deputy Mayor for Narrandera Shire until a later date.

**RECOMMENDATION**

That Council:

1. Determines that it will elect a Deputy Mayor for the remainder of the current Council term concluding at the next Local Government Elections.
2. Chooses the method of voting to be either Preferential ballot, Ordinary ballot or by Open voting.

**18.4 COUNCIL MEETINGS – ORDINARY NOVEMBER, DECEMBER 2021, EXTRAORDINARY JANUARY 2022****Document ID: 578226****Author: Executive Assistant****Authoriser: General Manager****Theme: Our Civic Leadership****Attachments: Nil****RECOMMENDATION**

That Council:

1. Endorse changing the date for 16 November 2021 Council meeting to 23 November 2021 with Public Forum and Council meeting to commence at standard times of 1.30pm and 2:00pm.
2. Note the inability to hold a December 2021 Ordinary Council meeting.
3. Endorse holding an Extraordinary Council Meeting on Wednesday 5 January 2022, noting that the Wednesday 5 January date might need to be changed pending official declaration of the Local Government Elections.
4. Hold an ordinary meeting on 18 January 2022.
5. Advertise the change of Meeting Dates to the public through the local media outlet, Council's website and Facebook.

**PURPOSE**

The purpose of this report is to seek Council's endorsement to change the date of the November Ordinary Council meeting, cancel the December Ordinary Council meeting, to hold an Extraordinary Council Meeting on Wednesday 5 January 2022 and hold a normal Council meeting on Tuesday 18 January 2022

**BACKGROUND**

Local Government Elections are set to be held on Saturday 4 December and, given that the declaration of the poll will not occur before the 20 December 2021, there will not be time to hold a Council meeting in December.

Council will be without a Mayor and Deputy Mayor from 4 December until an election is held. This matter will be subject to a further report to the November Council meeting.

**Extraordinary Meeting 5 January 2022**

Holding an extraordinary Council meeting in the first week in January 2022 will provide time for the new Council to be officially declared. At this Extraordinary meeting, Councillors will take their oath and a Mayor and Deputy Mayor will be elected by Councillors' vote.

**November Date**

Moving the date of the 16 November Council meeting to Tuesday 23 November will provide a week's extension to finalise matters that need to be brought before Council but cannot be held off until January 2022. An example of this is the endorsement of the Australia Day Awards with community nominations closing on 5 November.

**December Meeting**

Local Government Elections are set to be held on Saturday 4 December. Given that the declaration of the poll will not occur before the 20 December 2021, there will not be time to hold a Council meeting in December.

**January Meeting**

Holding an ordinary meeting on Tuesday 18 January would give the new Council an opportunity to appoint delegates to committees and organisations. It would also allow delegations to be set up where needed, as well as to deal with normal matters arising during December and early January.

**RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES****Theme**

Our Civic Leadership

**Strategy**

5.1 - To have a Council that demonstrates effective management consistently, also a Council that communicates and engages well with the community and works collaboratively

**Action**

5.1.1 - Accountable, transparent and ensure open communication between the community and Council

**ISSUES AND IMPLICATIONS****Policy**

- N/A

**Financial**

- N/A

**Legal / Statutory**

- Code of Meeting Practice

**Community Engagement / Communication**

- Public notices of Council meeting dates will be placed in the local newspaper (where available) and on Council's website and via Facebook.

**Human Resources / Industrial Relations (if applicable)**

- N/A

**RISKS**

No election of Mayor until 18 January 2022.

**OPTIONS**

Option 1



1. Endorse changing the date for 16 November 2021 Council meeting to 23 November 2021 with Public Forum and Council meeting to commence at standard times of 1.30pm and 2:00pm.
2. Endorse cancelling the December 2021 Ordinary Council meeting.
3. Endorse holding an Extraordinary Council Meeting on Wednesday 5 January 2022, noting that the Wednesday 5 January date might need to be changed pending official declaration of the Local Government Elections.

#### Option 2

1. Decline changing the date for 16 November 2021 Council meeting.
2. Endorse cancelling the December 2021 Ordinary Council meeting.
3. Endorse holding an Extraordinary Council Meeting on Wednesday 5 January 2022, noting that the Wednesday 5 January date might need to be changed pending official declaration of the Local Government Elections.

#### Option 3

1. Decline changing the date of the November Council meeting.
2. Decline cancelling the December Council meeting, with Council to advise whether to hold it on either the second Wednesday or third Tuesday of December.
3. Decline holding an Extraordinary Council Meeting on Wednesday 5 January 2022 and hold on the third Tuesday of the month being 18 January 2022.

### CONCLUSION

That Council adopt the recommended changes to future meeting times and dates to suit the emerging circumstances around the local government elections.

### RECOMMENDATION

That Council:

1. Endorse changing the date for 16 November 2021 Council meeting to 23 November 2021 with Public Forum and Council meeting to commence at standard times of 1.30pm and 2:00pm.
2. Note the inability to hold a December 2021 Ordinary Council meeting.
3. Endorse holding an Extraordinary Council Meeting on Wednesday 5 January 2022, noting that the Wednesday 5 January date might need to be changed pending official declaration of the Local Government Elections.
4. Hold an ordinary meeting on 18 January 2022.
5. Advertise the change of Meeting Dates to the public through the local media outlet, Council's website and Facebook.

**19 STATUTORY AND COMPULSORY REPORTING – DEVELOPMENT SERVICES REPORTS****19.1 AUGUST 2021 DEVELOPMENT SERVICES ACTIVITIES****Document ID:** 577117**Author:** Administration Assistant**Authoriser:** Deputy General Manager Infrastructure**Theme:** Statutory and Compulsory Reporting – Development Services**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes the Development Services Activities Report for August 2021.

**PURPOSE**

The purpose of this report is to inform Council of Development Applications and other development services provided during August 2021 as of 31 August 2021.

**BACKGROUND****Development & Complying Development Applications**

A summary of Development & Complying Development Applications processed during August 2021 detailed in the following table:

Stage Reached	Number
Lodged	4
Stop-the-Clock / Under Referral / Awaiting Information	0
Under Assessment	2
Determined	14

The value of Development & Complying Development Applications approved by Council during August 2021 is detailed in the following table:

Development Type	2021/2022			
	August		Year to Date	
	Number	Value \$	Number	Value \$
Residential	7	\$ 497,251	14	\$ 1,208,745
Industrial			0	\$ -
Commercial	6	\$ 15,214,209	6	\$ 15,214,209
Rural Residential	1	\$ 817,000	2	\$ 817,000
Subdivisions	1	\$ -	1	\$ -
Other			0	\$ -
<b>TOTAL</b>	<b>15</b>	<b>\$ 16,528,460</b>	<b>23</b>	<b>\$ 17,239,954</b>

Under the provisions of section 4.59 of the Environmental Planning and Assessment Act Narrandera Shire Council consented to the following development applications, applications for modification of development consents and complying development certificate applications during August 2021.

No	Lot	Sec	DP/SP	Address	Development Type	Type	STC / RFI Days	ACTIVE Business Days
047-20-21	7	-	754551	273 Walkers Rd COROBIMILLA	Solar	I	-	102
052-20-21	22	-	754540	1083 Buckingbong Rd GILLENBAH	Solar	I	-	77
055-20-21	2	-	563064	36 Midgeon St NARRANDERA	Dwelling alterations	L	-	30
058-20-21	A B & C	-	315385	19, 21-25 East St NARRANDERA	Lot consolidation and administration building	L	21	48
069-20-21	2	-	522007	574 Kamarah Rd NARRANDERA	Dwelling	L	-	28
070-20-21	1	-	791067	7-11 Twynam St NARRANDERA	Telecommunications tower	L	-	30
072-20-21	6	A	665	94-96 Victoria Ave NARRANDERA	Demolition administration building	L		34
073-20-21	1	-	841979	208 Cypress Road NARRANDERA	Dwelling	L	-	30
074-20-21	4	-	23127	116 East Street NARRANDERA	Shop fitout	L	-	32
075-20-21	23	-	1225403	103 Pine Hill Road NARRANDERA	Shed	L	-	33

077-20-21	73	-	1208980	Driscoll Road NARRANDERA	Storage sheds	L	-	43
001-21-22	2	-	1274823	71 Sawmill Road NARRANDERA	Shed	L	-	25
002-21-22	A	-	401671	25 Myrtle Street NARRANDERA	Shed	L	-	29
003-21-22	1	-	1156038	944 Old Wagga Road NARRANDERA	Subdivision	L	-	28
005-21-22	6	O	2597	10 Grosvenor Street NARRANDERA	Home business	L	-	16
CDC 001-21-22	1 & 2	K	2888	13-15 Jonsen Street NARRANDERA	Inground pool	C	-	7

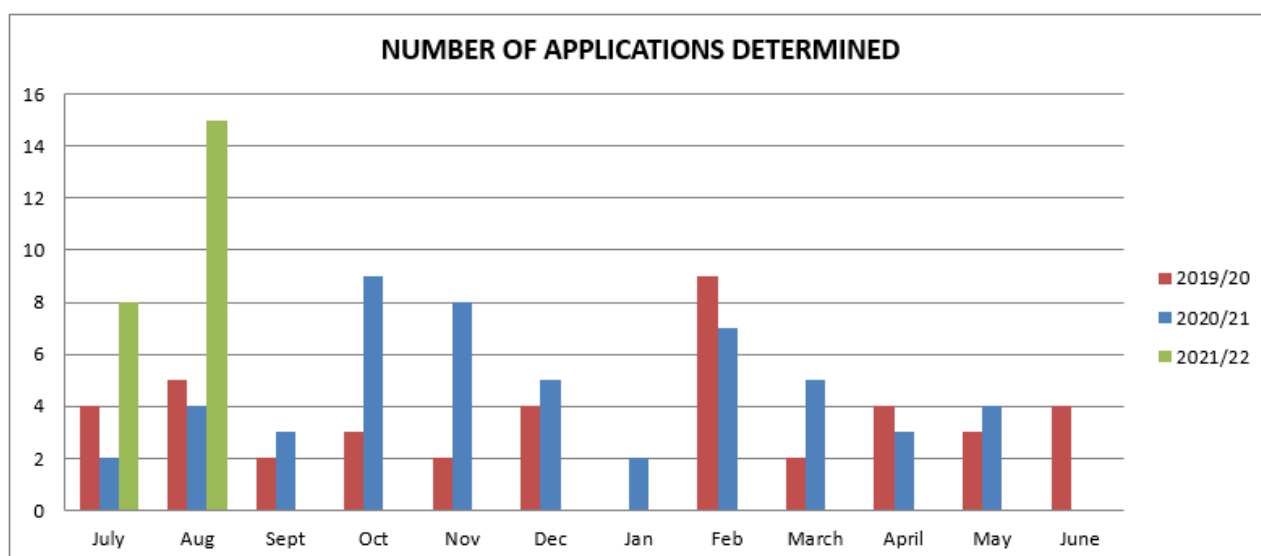
## Type explanation

Local (L)	Merit based assessment where development consent is required. Target determination time of 40 business days.
Integrated (I)	Merit based assessment where approval from other authorities, such as RMS, RFS, DPI, is required in addition to development consent. The referral process extends the target determination time to 60 business days.
Modification (M)	Revision of previously approved application. No target determination time.
Stop the Clock (STC)	Calculation of active days stops while additional information required to complete the assessment is obtained from the applicant.
Complying (C)	Fast track approval process without the need for a full development application if specific criteria are met. Target 10 to 20 business days.

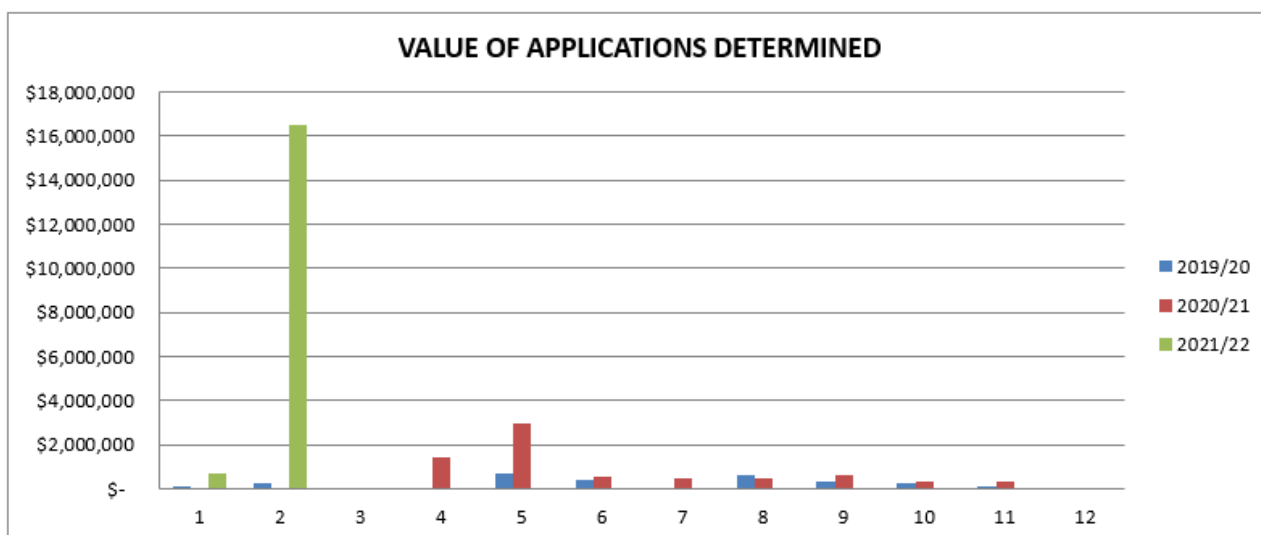
## Comparison determination times

2014/15	Narrandera Shire Council average	42 days
2015/16	Narrandera Shire Council average	35 days
2016/17	Narrandera Shire Council average	26 days
2017/18	Narrandera Shire Council average	27 days
2018/19	Narrandera Shire Council average	38 days
2019/20	Narrandera Shire Council average	32 days
2020/21	Narrandera Shire Council average	30 days
2021/22	Narrandera Shire Council average YTD	17 days

This graph details the comparative number of Development & Complying Development Applications determined by month since 2019/20.



This graph details the comparative value of Development & Complying Development Applications determined by month since 2019/20.



## Certificates Issued

A summary of other development services activities undertaken during August 2021 is detailed in the following table:

Certificate Type	Number Issued
Construction Certificates	6
Building Certificates	-
Subdivision Certificates	2
Occupation Certificates	-
Compliance Certificates	-
Section 10.7 (previously 149) Certificates	60
Swimming Pool Compliance Certificates	-
On-Site Septic Management System Certificates	-

**RECOMMENDATION**

That Council:

1. Receives and notes the Development Services Activities Report for August 2021.

**20 STATUTORY AND COMPULSORY REPORTING – FINANCIAL / AUDIT REPORTS****20.1 AUDIT REPORT - 2020/2021 GENERAL PURPOSE FINANCIAL STATEMENTS****Document ID:** 576643**Author:** Finance Manager**Authoriser:** Deputy General Manager Corporate and Community**Theme:** Statutory and Compulsory Reporting – Financial / Audit**Attachments:** 1. Annual Financial Statements 2021 [↓](#)  
2. Public Notice - Presentation of Financial Statements [↓](#)**RECOMMENDATION**

That Council:

1. Adopts the 2020/2021 Financial Statement and Auditors Report as presented and notes the advertisement advising the public that the reports are available for viewing and comment.

**PURPOSE**

The purpose of this report is to inform Council and the community that the Council's Annual Financial Reports for the year ending 30 June 2021 have been completed and audited. The financial reports and auditor reports can now be presented to the public and adopted by Council.

**SUMMARY**

Financial reports and Auditor reports can be adopted by Council and open for public submissions.

**BACKGROUND**

Council's General Purpose Financial Statements for 2020/2021 have been audited by the NSW Auditor General.

As the Audit Office does not have the capacity to undertake audits of all councils across the State, it has contracted accounting firms to perform much of the audit for the Audit Office. In Narrandera Council's case, Crowe were contracted to undertake the audit.

The 2020/2021 audit has been completed and the Audit Office has submitted their statutory reports being the Audit Opinion and Report on the Conduct of the Audit. The Auditor General's reports accompany the General Purpose Financial Reports which are available to Councillors and the public.

**RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES****Theme**

Our Civic Leadership

**Strategy**

5.1 - To have a Council that demonstrates effective management consistently, also a Council that communicates and engages well with the community and works collaboratively

**Action**

5.1.1 - Accountable, transparent and ensure open communication between the community and Council

**ISSUES AND IMPLICATIONS****Policy**

- Nil

**Financial**

- Council has been assessed favourably against industry financial benchmarks

**Legal / Statutory**

- Compliance with Sections 418(2), 418(3) and 420 of the Local Government Act, 1993

**Community Engagement / Communication**

- Council will call for community submissions on the Financial Statements and Audit Reports.
- Submissions received will be considered by Council.

**Human Resources / Industrial Relations**

- The Audit Office push towards early close off and the preparation of financial statements should enhance the preparation and audit of financial statements. However, early close off coincides with the completion of the Council budget for exhibition. In this circumstance, the finance team is not sufficiently resourced to run the tasks concurrently.
- Council this year moved the 2020/2022 budget process forward adopting its budget in May. This facilitated the adoption of the 2020/2021 financial statements at this September meeting.

**RISKS**

N/A

**OPTIONS**

In accordance with Section 418(2) of the Local Government Act, 1993 Council is required to present its audited reports no later than five weeks after the Auditor's reports are given to the Council. This means the reports must be presented at the September meeting. Crowe will attend the Council meeting via virtual means to formally present the audit report and to respond to any questions.

Council has placed an advertisement notifying the public of the presentation of Financial Statements and Auditors Reports at this meeting as required. Members of the public may make a submission in writing to Council with respect to the Audited Financial Statements



or the Auditors Report. Submissions close on Tuesday 28 September. Any submissions received will be considered at the following meeting of Council.

**CONCLUSION**

That Council adopt the 2020/2021 Financial Statement and Auditors Report as presented and note the advertisement advising the public that the reports are available for viewing and comment.

**RECOMMENDATION**

That Council:

1. Adopts the 2020/2021 Financial Statement and Auditors Report as presented and notes the advertisement advising the public that the reports are available for viewing and comment.

# Narrandera Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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*Heart of Riverina*



Narrandera Shire Council

# Narrandera Shire Council General Purpose Financial Statements

YEAR  
ENDING JUNE  
2021

## Narrandera Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2021

Contents	Page
<b>Understanding Council's Financial Statements</b>	<b>3</b>
<b>Statement by Councillors and Management</b>	<b>4</b>
<b>Primary Financial Statements:</b>	
Income Statement	5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
<b>Notes to the Financial Statements</b>	<b>10</b>
<b>Independent Auditor's Reports:</b>	
On the Financial Statements (Sect 417 [2])	72
On the Financial Statements (Sect 417 [3])	75

#### Overview

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

141 East St  
Narrandera NSW 2700

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

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

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

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

## Narrandera Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2021

### Understanding Council's Financial Statements

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#### 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.

## Narrandera 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.

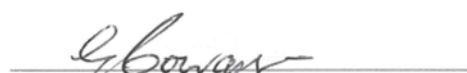
Signed in accordance with a resolution of Council made on 17 August 2021.



Mr Neville Kschenka  
Mayor  
17 August 2021



Mr David Fahey  
Councillor  
17 August 2021



Mr George Cwan  
General Manager  
17 August 2021



Mr Martin Hiscox  
Responsible Accounting Officer  
17 August 2021



Mr Shane Wilson  
Deputy General Manager Infrastructure  
17 August 2021



Narrandera Shire Council | Income Statement | For the year ended 30 June 2021

## Narrandera Shire Council

## Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
<b>Income from continuing operations</b>				
8,040	Rates and annual charges	B2-1	8,154	7,839
3,341	User charges and fees	B2-2	3,248	3,193
366	Other revenue	B2-3	964	2,254
7,475	Grants and contributions provided for operating purposes	B2-4	8,052	8,634
13,416	Grants and contributions provided for capital purposes	B2-4	8,007	2,069
355	Interest and investment income	B2-5	278	520
200	Other income	B2-6	209	207
91	Net gains from the disposal of assets	B4-1	11	322
33,284	<b>Total income from continuing operations</b>		<b>28,923</b>	<b>25,038</b>
<b>Expenses from continuing operations</b>				
8,307	Employee benefits and on-costs	B3-1	8,066	7,783
5,365	Materials and services	B3-2	6,175	7,444
–	Borrowing costs	B3-3	4	–
5,088	Depreciation, amortisation and impairment for non-financial assets	B3-4	4,958	5,144
404	Other expenses	B3-5	420	324
19,164	<b>Total expenses from continuing operations</b>		<b>19,623</b>	<b>20,695</b>
14,120	<b>Operating result from continuing operations</b>		<b>9,300</b>	<b>4,343</b>
14,120	<b>Net operating result for the year attributable to Council</b>		<b>9,300</b>	<b>4,343</b>
891	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<b>1,293</b>	<b>2,274</b>

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

Narrandera Shire Council | Statement of Comprehensive Income | For the year ended 30 June 2021

**Narrandera Shire Council****Statement of Comprehensive Income**

for the year ended 30 June 2021

<b>\$ '000</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
<b>Net operating result for the year – from Income Statement</b>		<b>9,300</b>	<b>4,343</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	(317)	(27,271)
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>(317)</b>	<b>(27,271)</b>
<b>Total other comprehensive income for the year</b>		<b>(317)</b>	<b>(27,271)</b>
<b>Total comprehensive income for the year attributable to Council</b>		<b>8,983</b>	<b>(22,928)</b>

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



Narrandera Shire Council | Statement of Financial Position | For the year ended 30 June 2021

**Narrandera Shire Council****Statement of Financial Position**

as at 30 June 2021

\$ '000	Notes	2021	2020
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	1,850	2,554
Investments	C1-2	24,846	26,610
Receivables	C1-4	2,642	1,875
Inventories	C1-5	476	603
Contract assets and contract cost assets	C1-6	251	398
Other	C1-8	24	—
<b>Total current assets</b>		<b>30,089</b>	<b>32,040</b>
<b>Non-current assets</b>			
Receivables	C1-4	25	26
Inventories	C1-5	407	407
Infrastructure, property, plant and equipment	C1-7	216,308	204,201
<b>Total non-current assets</b>		<b>216,740</b>	<b>204,634</b>
<b>Total assets</b>		<b>246,829</b>	<b>236,674</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	2,234	1,712
Contract liabilities	C3-2	1,597	1,506
Borrowings	C3-3	52	—
Employee benefit provisions	C3-4	2,612	2,563
<b>Total current liabilities</b>		<b>6,495</b>	<b>5,781</b>
<b>Non-current liabilities</b>			
Payables	C3-1	3	3
Borrowings	C3-3	473	—
Employee benefit provisions	C3-4	57	72
<b>Total non-current liabilities</b>		<b>533</b>	<b>75</b>
<b>Total liabilities</b>		<b>7,028</b>	<b>5,856</b>
<b>Net assets</b>		<b>239,801</b>	<b>230,818</b>
<b>EQUITY</b>			
Accumulated surplus	C4-1	156,674	147,374
IPPE revaluation reserve	C4-1	83,127	83,444
<b>Council equity interest</b>		<b>239,801</b>	<b>230,818</b>
<b>Total equity</b>		<b>239,801</b>	<b>230,818</b>

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

Narrandera Shire Council | Statement of Changes in Equity | For the year ended 30 June 2021

## Narrandera Shire Council

### Statement of Changes in Equity

for the year ended 30 June 2021

		as at 30/06/21			as at 30/06/20		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
\$ '000	Notes						
Opening balance at 1 July		147,374	83,444	230,818	143,287	110,715	254,002
Changes due to AASB 1058 and AASB 15 adoption		–	–	–	(256)	–	(256)
<b>Restated opening balance</b>		<b>147,374</b>	<b>83,444</b>	<b>230,818</b>	<b>143,031</b>	<b>110,715</b>	<b>253,746</b>
Net operating result for the year		9,300	–	9,300	4,343	–	4,343
<b>Restated net operating result for the period</b>		<b>9,300</b>	<b>–</b>	<b>9,300</b>	<b>4,343</b>	<b>–</b>	<b>4,343</b>
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	(317)	(317)	–	(27,271)	(27,271)
<b>Other comprehensive income</b>		<b>–</b>	<b>(317)</b>	<b>(317)</b>	<b>–</b>	<b>(27,271)</b>	<b>(27,271)</b>
<b>Total comprehensive income</b>		<b>9,300</b>	<b>(317)</b>	<b>8,983</b>	<b>4,343</b>	<b>(27,271)</b>	<b>(22,928)</b>
<b>Closing balance at 30 June</b>		<b>156,674</b>	<b>83,127</b>	<b>239,801</b>	<b>147,374</b>	<b>83,444</b>	<b>230,818</b>

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

Narrandera Shire Council | Statement of Cash Flows | For the year ended 30 June 2021

## Narrandera Shire Council

## Statement of Cash Flows

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
<b>Cash flows from operating activities</b>				
<i>Receipts:</i>				
8,026	Rates and annual charges		8,085	7,791
3,347	User charges and fees		3,049	3,308
357	Investment and interest revenue received		352	683
20,561	Grants and contributions		16,459	13,117
–	Bonds, deposits and retention amounts received		100	93
918	Other		2,578	3,974
<i>Payments:</i>				
(8,113)	Employee benefits and on-costs		(8,042)	(7,702)
(3,887)	Materials and services		(6,225)	(5,389)
–	Borrowing costs		(4)	–
–	Bonds, deposits and retention amounts refunded		(85)	(11)
(1,910)	Other		(1,898)	(3,743)
19,299	<b>Net cash flows from operating activities</b>	G1-1	<b>14,369</b>	<b>12,121</b>
<b>Cash flows from investing activities</b>				
<i>Receipts:</i>				
2,796	Sale of investment securities		27,600	30,133
350	Sale of infrastructure, property, plant and equipment		303	757
–	Deferred debtors receipts		1	1
<i>Payments:</i>				
–	Purchase of investment securities		(25,836)	(33,350)
(24,333)	Purchase of infrastructure, property, plant and equipment		(17,666)	(9,428)
(21,187)	<b>Net cash flows from investing activities</b>		<b>(15,598)</b>	<b>(11,887)</b>
<b>Cash flows from financing activities</b>				
<i>Receipts:</i>				
2,170	Proceeds from borrowings		550	–
<i>Payments:</i>				
(24)	Repayment of borrowings		(25)	–
2,146	<b>Net cash flows from financing activities</b>		<b>525</b>	<b>–</b>
258	<b>Net change in cash and cash equivalents</b>		<b>(704)</b>	<b>234</b>
2,300	Cash and cash equivalents at beginning of year	C1-1b	2,554	2,320
2,558	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>1,850</b>	<b>2,554</b>
17,569	plus: Investments on hand at end of year	C1-2	24,846	26,610
20,127	<b>Total cash, cash equivalents and investments</b>		<b>26,696</b>	<b>29,164</b>

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

## Narrandera Shire Council

### Contents for the notes to the Financial Statements for the year ended 30 June 2021

<b>A About Council and these financial statements</b>	<b>12</b>
A1-1 Basis of preparation	12
<b>B Financial Performance</b>	<b>15</b>
<b>B1 Functions or activities</b>	<b>15</b>
B1-1 Functions or activities – income, expenses and assets	15
B1-2 Components of functions or activities	16
<b>B2 Sources of income</b>	<b>17</b>
B2-1 Rates and annual charges	17
B2-2 User charges and fees	18
B2-3 Other revenue	19
B2-4 Grants and contributions	20
B2-5 Interest and investment income	23
B2-6 Other income	23
<b>B3 Costs of providing services</b>	<b>24</b>
B3-1 Employee benefits and on-costs	24
B3-2 Materials and services	25
B3-3 Borrowing costs	25
B3-4 Depreciation, amortisation and impairment of non-financial assets	26
B3-5 Other expenses	27
<b>B4 Gains or losses</b>	<b>27</b>
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	27
<b>B5 Performance against budget</b>	<b>28</b>
B5-1 Material budget variations	28
<b>C Financial position</b>	<b>30</b>
<b>C1 Assets we manage</b>	<b>30</b>
C1-1 Cash and cash equivalents	30
C1-2 Financial investments	30
C1-3 Restricted cash, cash equivalents and investments	32
C1-4 Receivables	33
C1-5 Inventories	34
C1-6 Contract assets and Contract cost assets	35
C1-7 Infrastructure, property, plant and equipment	36
C1-8 Other	39
<b>C2 Leasing activities</b>	<b>40</b>
C2-1 Council as a lessee	40
C2-2 Council as a lessor	41
<b>C3 Liabilities of Council</b>	<b>42</b>
C3-1 Payables	42
C3-2 Contract Liabilities	43
C3-3 Borrowings	44
C3-4 Employee benefit provisions	45
C3-5 Provisions	46

## Narrandera Shire Council

### Contents for the notes to the Financial Statements for the year ended 30 June 2021

<b>C4 Reserves</b>	<b>46</b>
C4-1 Nature and purpose of reserves	46
<b>D Council structure</b>	<b>47</b>
<b>D1 Results by fund</b>	<b>47</b>
D1-1 Income Statement by fund	47
D1-2 Statement of Financial Position by fund	48
D1-3 Details of internal loans	49
<b>D2 Interests in other entities</b>	<b>50</b>
D2-1 Subsidiaries, joint arrangements and associates not recognised	50
<b>E Risks and accounting uncertainties</b>	<b>51</b>
E1-1 Risks relating to financial instruments held	51
E2-1 Fair value measurement	54
E3-1 Contingencies	59
<b>F People and relationships</b>	<b>62</b>
<b>F1 Related party disclosures</b>	<b>62</b>
F1-1 Key management personnel (KMP)	62
F1-2 Councillor and Mayoral fees and associated expenses	63
<b>F2 Other relationships</b>	<b>63</b>
F2-1 Audit fees	63
<b>G Other matters</b>	<b>64</b>
G1-1 Statement of Cash Flows information	64
G2-1 Commitments	65
<b>G3 Statement of developer contributions as at 30 June 2021</b>	<b>66</b>
G3-1 Summary of developer contributions	66
<b>G4 Statement of performance measures</b>	<b>67</b>
G4-1 Statement of performance measures – consolidated results	67
G4-2 Statement of performance measures by fund	68
<b>H Additional Council disclosures (unaudited)</b>	<b>69</b>
H1-1 Statement of performance measures – consolidated results (graphs)	69
H1-2 Council information and contact details	71

## A About Council and these financial statements

### A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 03 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 consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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

Council is a not for-profit entity.

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

#### Historical cost convention

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

#### 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 estimations and assumptions concerning the future.

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

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

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

#### Covid-19 Impacts

During the 2021 financial year, Covid-19 ('COVID') has continued to cause a disruption to Council's business practices with a number of staff working remotely from home or at other Council facilities away from the main administration building when required. Whilst this has caused some inconvenience it has not resulted in significant additional cost. Some costs have been incurred for additional equipment and staff salaries for employees required to isolate.

Council has provided some rent relief to the lessee of Lake Talbot Tourist Park and CVGT Australia to compensate for lost income due to the lockdown restrictions and some additional costs have been incurred in cleaning of council facilities.

Rate collections are slightly less than previous years, as detailed in Note C1-4. Other receivables have not been impacted.

Overall the financial impact has not been significant and is not anticipated to increase in future years.

Council is of the view that physical non-current assets will not experience substantial declines in value due to COVID. Fair value for the majority of Council's non-current assets is determined by replacement cost where there is no anticipated material change in value due to COVID.

For assets where fair value is determined by market value Council has no evidence of material changes to these values.



## A1-1 Basis of preparation (continued)

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

- i. Impairment of receivables – refer Note C1-4.
- ii. Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* – refer to Notes B2-2 – B2-4.

### Monies and other assets received by Council

#### The Consolidated Fund

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

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

- General purpose operations
- Water service
- Sewerage service
- Barellan Hall and Museum
- Grong Grong Hall
- Narrandera Railway Management Committee
- Narrandera Koala Regeneration Centre Supervisory Committee
- Arts Centre and Narrandera Museum

#### The Trust Fund

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

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

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 makes use of volunteers for the community transport program, museums at Narrandera and Barellan and also library services. The estimated value of these services has been included in the financial statements based on an average salary and on costs council would be required to pay if the services were not donated.

### New accounting standards and interpretations issued 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.

## A1-1 Basis of preparation (continued)

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

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2021.

None of these standards had an impact on the reported position or performance.



## B Financial Performance

### B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
<b>Functions or activities</b>										
Our Community	7,669	3,266	5,139	5,440	2,530	(2,174)	6,226	1,663	29,399	22,170
Our Environment	1,246	1,154	1,591	1,579	(345)	(425)	200	174	2,075	3,044
Our Economy	1,710	1,120	2,197	2,049	(487)	(929)	430	–	5,517	7,683
Our Infrastructure	7,462	7,791	8,005	8,898	(543)	(1,107)	3,960	3,893	192,228	184,564
Our Civic Leadership	10,836	11,707	2,691	2,729	8,145	8,978	5,243	4,973	17,610	19,213
<b>Total functions and activities</b>	<b>28,923</b>	<b>25,038</b>	<b>19,623</b>	<b>20,695</b>	<b>9,300</b>	<b>4,343</b>	<b>16,059</b>	<b>10,703</b>	<b>246,829</b>	<b>236,674</b>

## B1-2 Components of functions or activities

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

### **Our Community**

Security cameras, emergency services, health, aged & disabled services, social support, home modification and maintenance, community transport, community options, youth and childcare services, street lighting, public cemeteries, library, swimming pools, sportsgrounds, parks & reserves, Lake Talbot, sports stadium, cultural services, roads safety officer, arts centre.

### **Our Environment**

Ordinance and ranger services, insect & vermin control, noxious weeds, waste management, public toilets, environmental protection, development control.

### **Our Economy**

State Roads contract, economic development/real estate, industrial subdivision, industrial promotion, marketing & tourism, visitors centre, saleyards, caravan parks, private works, council land & buildings, aerodrome.

### **Our Infrastructure**

Infrastructure services, stormwater, urban & rural roads, regional roads, bridges, Roads to Recovery, roads ancilliary, car parking, water & sewer services.

### **Our Civic Leadership**

Governance, council chambers, administration, finance, human resources & work health and safety, information technology, property/revenue, employment overheads, plant operations, external plant revenue and general purposes income.

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

<b>\$ '000</b>	<b>2021</b>	<b>2020</b>
<b>Ordinary rates</b>		
Residential	1,643	1,591
Farmland	3,010	2,936
Business	438	417
Less: pensioner rebates (mandatory)	(135)	(133)
<b>Rates levied to ratepayers</b>	<b>4,956</b>	<b>4,811</b>
Pensioner rate subsidies received	72	73
<b>Total ordinary rates</b>	<b>5,028</b>	<b>4,884</b>
<b>Annual charges</b>		
(pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	772	750
Stormwater management services	72	72
Water supply services	793	776
Sewerage services	1,406	1,275
Waste management services (non-domestic)	119	116
Less: pensioner rebates (mandatory)	(76)	(76)
<b>Annual charges levied</b>	<b>3,086</b>	<b>2,913</b>
Pensioner subsidies received:		
– Water	21	22
– Sewerage	19	20
<b>Total annual charges</b>	<b>3,126</b>	<b>2,955</b>
<b>Total rates and annual charges</b>	<b>8,154</b>	<b>7,839</b>
<b>Timing of revenue recognition for rates and annual charges</b>		
Rates and annual charges recognised at a point in time	8,154	7,839
<b>Total rates and annual charges</b>	<b>8,154</b>	<b>7,839</b>

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

**Accounting policy**

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

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

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

**B2-2 User charges and fees**

\$ '000	Timing	2021	2020
<b>Specific user charges</b>			
(per s.502 - specific 'actual use' charges)			
Water supply services	2	1,229	1,448
Sewerage services	2	121	109
<b>Total specific user charges</b>		<b>1,350</b>	<b>1,557</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Inspection services	2	1	1
Planning and building regulation	2	129	45
Private works – section 67	2	132	134
Section 10.7 certificates (EP&A Act)	2	19	20
Section 603 certificates	2	19	12
Companion animals fees	2	1	1
<b>Total fees and charges – statutory/regulatory</b>		<b>301</b>	<b>213</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Aerodrome	2	19	78
Aged care	2	642	657
Cemeteries	2	133	161
Community centres	2	–	1
Leaseback fees – Council vehicles	2	25	18
Multipurpose centre	2	10	5
Transport for NSW (formerly RMS) charges (state roads not controlled by Council)	2	218	136
Transport for NSW (formerly RMS) charges (ordered works)	2	398	223
Swimming centres	2	2	–
Sundry sales	2	2	–
Waste disposal tipping fees	2	18	14
Connection fees	2	13	16
Sportsground Fees	2	8	9
Halls	2	–	22
Library	2	4	4
Stadium Fees	2	60	43
Truck Wash	2	28	1
Other	2	17	35
<b>Total fees and charges – other</b>		<b>1,597</b>	<b>1,423</b>
<b>Total user charges and fees</b>		<b>3,248</b>	<b>3,193</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised at a point in time (2)		3,248	3,193
<b>Total user charges and fees</b>		<b>3,248</b>	<b>3,193</b>

**Accounting policy**

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

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

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

## B2-3 Other revenue

\$ '000	Timing	2021	2020
Fines	2	3	13
Legal fees recovery – rates and charges (extra charges)	2	–	(1)
Commissions and agency fees	2	47	42
Recycling income (non-domestic)	2	20	12
Diesel rebate	2	72	66
Sales – general	2	59	87
Incentive insurance rebate	2	60	48
Insurance reimbursement	2	9	29
Rural fire service reimbursement	2	158	115
Sale of scrap materials	2	20	15
Temporary Sale of Water Allocation	2	105	1,360
Volunteer Services	2	405	460
Other	2	6	8
<b>Total other revenue</b>		<b>964</b>	<b>2,254</b>

### Timing of revenue recognition for other revenue

Other revenue recognised at a point in time (2)	964	2,254
<b>Total other revenue</b>	<b>964</b>	<b>2,254</b>

### Accounting policy for other revenue

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

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

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

**B2-4 Grants and contributions**

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance	2	2,455	2,413	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance	2	2,630	2,557	–	–
<b>Amount recognised as income during current year</b>		<b>5,085</b>	<b>4,970</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
Sewerage services	1	–	–	49	54
Bushfire and emergency services	2	101	37	–	–
Employment and training programs	2	159	4	–	–
Heritage and cultural	2	20	34	–	–
Library	1	–	–	–	84
Library – per capita	2	59	58	–	–
Library – special projects	2	19	19	–	–
Noxious weeds	2	44	44	–	–
Recreation and culture	1	30	–	771	77
Community services	2	18	2	–	–
Floodplain mapping and land use	2	86	97	–	–
Crown Lands	2	–	–	2	–
Street lighting	2	33	33	–	–
Stronger Country Communities - Council Projects	1	–	–	256	601
Stronger Country Communities - Community Grants	1	41	582	–	–
Drought Communities - Council Projects	1	–	–	805	20
Drought Communities - Community Projects	1	126	43	–	–
Local Roads & Community Infrastructure	1	–	–	831	–
Truck Wash	2	–	–	–	414
Playground on The Murrumbidgee	1	–	–	2,859	21
Regional Airports	1	–	–	430	–
Planning portal	2	50	–	–	–
Community Building Partnership	1	–	–	3	–
Transport (roads to recovery)	2	1,496	1,496	–	–
Transport (other roads and bridges funding)	2	54	599	1,468	646
Other specific grants	2	3	4	–	–
Recreation and culture	1	–	–	200	3
Transport for NSW contributions (regional roads, block grant)	2	564	564	104	95
Other contributions	2	4	–	–	10
Leeton Shire Council aerodrome contributions	2	60	48	215	4
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>2,967</b>	<b>3,664</b>	<b>7,993</b>	<b>2,029</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>2,967</b>	<b>3,664</b>	<b>7,993</b>	<b>2,029</b>
<b>Total grants and non-developer contributions</b>		<b>8,052</b>	<b>8,634</b>	<b>7,993</b>	<b>2,029</b>

continued on next page ...

Page 20 of 82

## B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
<b>Comprising:</b>					
– Commonwealth funding		6,887	6,512	2,408	115
– State funding		1,056	2,028	5,170	1,897
– Other funding		109	94	415	17
		<b>8,052</b>	<b>8,634</b>	<b>7,993</b>	<b>2,029</b>

### Developer contributions

\$ '000	Notes	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
<b>Developer contributions:</b> (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						G5
<b>Cash contributions</b>						
S 7.12 – fixed development consent levies		2	–	–	10	22
S 64 – water supply contributions		2	–	–	4	9
S 64 – sewerage service contributions		2	–	–	–	9
<b>Total developer contributions – cash</b>			<b>–</b>	<b>–</b>	<b>14</b>	<b>40</b>
<b>Total developer contributions</b>			<b>–</b>	<b>–</b>	<b>14</b>	<b>40</b>
<b>Total contributions</b>			<b>–</b>	<b>–</b>	<b>14</b>	<b>40</b>
<b>Total grants and contributions</b>			<b>8,052</b>	<b>8,634</b>	<b>8,007</b>	<b>2,069</b>
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)			197	625	6,204	860
Grants and contributions recognised at a point in time (2)			7,855	8,009	1,803	1,209
<b>Total grants and contributions</b>			<b>8,052</b>	<b>8,634</b>	<b>8,007</b>	<b>2,069</b>



## B2-4 Grants and contributions (continued)

### Unspent grants and contributions

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

\$ '000	Operating 2021	Operating 2020	Capital 2021	Capital 2020
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	1,164	872	1,977	788
<b>Add:</b> Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	715	806	19	47
<b>Add:</b> Funds received and not recognised as revenue in the current year	16	115	1,477	1,391
<b>Less:</b> Funds recognised as revenue in previous years that have been spent during the reporting year	(714)	(629)	(7)	(249)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	(115)	–	(1,288)	–
<b>Unspent funds at 30 June</b>	<b>1,066</b>	<b>1,164</b>	<b>2,178</b>	<b>1,977</b>

### Accounting policy

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

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

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

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

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

#### Capital grants

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

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

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

#### Developer contributions

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

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

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



## B2-4 Grants and contributions (continued)

### Other grants and contributions

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

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

## B2-5 Interest and investment income

\$ '000	2021	2020
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	30	58
– Cash and investments	246	448
– Deferred debtors	1	–
Dividend income (other)	1	14
<b>Total interest and investment income (losses)</b>	<b>278</b>	<b>520</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	17	32
General Council cash and investments	155	220
<b>Restricted investments/funds – external:</b>		
Development contributions		
– Section 7.11	1	2
– Section 64	2	5
Water fund operations	78	162
Sewerage fund operations	16	28
Domestic waste management operations	9	71
<b>Total interest and investment income</b>	<b>278</b>	<b>520</b>

### 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

\$ '000	Notes	2021	2020
<b>Rental income</b>			
<b>Other lease income</b>			
Tower Rental		33	42
Caravan Park		78	56
Housing		47	32
Shops & Offices		24	59
Aerodrome Hangers		14	13
Other		13	5
<b>Total Other lease income</b>		<b>209</b>	<b>207</b>
<b>Total rental income</b>	C2-2	<b>209</b>	<b>207</b>
<b>Total other income</b>		<b>209</b>	<b>207</b>

## B3 Costs of providing services

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

\$ '000	2021	2020
Salaries and wages	6,964	6,543
Employee leave entitlements (ELE)	1,358	1,374
Superannuation	810	792
Workers' compensation insurance	393	465
Fringe benefit tax (FBT)	36	14
Sick leave insurance	15	10
Other	8	9
<b>Total employee costs</b>	<b>9,584</b>	<b>9,207</b>
Less: capitalised costs	(1,518)	(1,424)
<b>Total employee costs expensed</b>	<b>8,066</b>	<b>7,783</b>
Number of 'full-time equivalent' employees (FTE) at year end	105	107

#### 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

\$ '000	Notes	2021	2020
Raw materials and consumables		3,236	3,726
Contractor and consultancy costs		942	1,604
Audit Fees	F2-1	85	65
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	135	157
Advertising		10	9
Bank charges		45	73
Electricity and heating		450	492
Fire control expenses		64	70
Insurance		408	384
Postage		22	18
Printing and stationery		38	35
Street lighting		127	134
Subscriptions and publications		79	74
Telephone and communications		69	70
Valuation fees		29	26
Other expenses		13	10
Volunteer Services expense		405	460
<b>Legal expenses:</b>			
– Legal expenses: planning and development		1	14
– Legal expenses: other		3	7
Expenses from leases of low value assets		13	13
Variable lease expense relating to usage		1	3
<b>Total materials and services</b>		<b>6,175</b>	<b>7,444</b>
<b>Total materials and services</b>		<b>6,175</b>	<b>7,444</b>

### Accounting policy

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

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on loans	4	–
<b>Total borrowing costs expensed</b>	<b>4</b>	<b>–</b>

### Accounting policy

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

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

\$ '000	Notes	2021	2020
<b>Depreciation and amortisation</b>			
Plant and equipment		622	573
Office equipment		144	138
Furniture and fittings		8	8
Land improvements		4	3
<b>Infrastructure:</b>	C1-7		
– Buildings – non-specialised		501	507
– Buildings – specialised		309	312
– Other structures		423	338
– Roads		1,735	1,991
– Bridges		152	165
– Footpaths		17	21
– Stormwater drainage		79	99
– Water supply network		493	488
– Sewerage network		302	299
– Swimming pools		57	94
– Other open space/recreational assets		93	93
<b>Other assets:</b>			
– Library books		17	14
– Other		2	1
<b>Total gross depreciation and amortisation costs</b>		<b>4,958</b>	<b>5,144</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>4,958</b>	<b>5,144</b>

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

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

**Impairment of non-financial assets**

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

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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

**B3-5 Other expenses**

\$ '000	Notes	2021	2020
<b>Impairment of receivables</b>			
Other		6	6
<b>Total impairment of receivables</b>	C1-4	<b>6</b>	<b>6</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		342	251
– Western Riverina Library		33	32
Donations, contributions and assistance to other organisations (Section 356)		39	35
<b>Total other</b>		<b>414</b>	<b>318</b>
<b>Total other expenses</b>		<b>420</b>	<b>324</b>

**Accounting policy**

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

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

\$ '000	Notes	2021	2020
<b>Gain (or loss) on disposal of property (excl. investment property)</b>			
Proceeds from disposal – property		25	528
Less: carrying amount of property assets sold/written off		(37)	(252)
<b>Gain (or loss) on disposal</b>		<b>(12)</b>	<b>276</b>
<b>Gain (or loss) on disposal of plant and equipment</b>			
Proceeds from disposal – plant and equipment	C1-7	278	229
Less: carrying amount of plant and equipment assets sold/written off		(86)	(133)
<b>Gain (or loss) on disposal</b>		<b>192</b>	<b>96</b>
<b>Gain (or loss) on disposal of infrastructure</b>			
Proceeds from disposal – infrastructure	C1-7	–	–
Less: carrying amount of infrastructure assets sold/written off		(161)	(836)
<b>Gain (or loss) on disposal</b>		<b>(161)</b>	<b>(836)</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>			
Less: carrying amount of real estate assets sold/written off	C1-5	(8)	–
<b>Gain (or loss) on disposal</b>		<b>(8)</b>	<b>–</b>
<b>Gain (or loss) on disposal of investments</b>			
Proceeds from disposal/redemptions/maturities – investments	C1-2	27,600	30,133
Less: carrying amount of investments sold/redeemed/matured		(27,600)	(29,347)
<b>Gain (or loss) on disposal</b>		<b>–</b>	<b>786</b>
<b>Net gain (or loss) on disposal of assets</b>		<b>11</b>	<b>322</b>

**Accounting policy**

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

## B5 Performance against budget

### B5-1 Material budget variations

Council's original budget was adopted by the Council on 02/06/2020 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	8,040	8,154	114	1% F
User charges and fees	3,341	3,248	(93)	(3)% U
Other revenues	366	964	598	163% F
Council sold part of the water allocation on a temporary basis for \$105,000. Additional reimbursement of \$61,000 from Rural Fire Service for shed improvements. Volunteer services revenue (and volunteer service expenses) of \$405,000 are recognised in the general purposes financial statements as required under the accounting standards however these volunteer service adjustments are not included in the budget, as they net out and have a grossing impact only. .				
Operating grants and contributions	7,475	8,052	577	8% F
Capital grants and contributions	13,416	8,007	(5,409)	(40)% U
A number of grant funded capital works projects were delayed in construction therefore grant income was less than budget including Barellan sewer \$4.1m, Playground on the Murrumbidgee \$3.4m however additional capital grants were received for Fixing Local Roads \$844,000, Drought Communities \$805,000 and contributions of \$200,000 towards the construction of the AFL clubrooms.				
Interest and investment revenue	355	278	(77)	(22)% U
Interest on investments was again down on budget due to the continuing decline in interest rates.				
Net gains from disposal of assets	91	11	(80)	(88)% U
Gains on disposal of assets was lower than budget due to the write off of several assets that are being replaced under grant funded programs.				
Other income	200	209	9	5% F



## B5-1 Material budget variations (continued)

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
<b>EXPENSES</b>				
Employee benefits and on-costs	8,307	8,066	241	3% <b>F</b>
Materials and services	5,365	6,175	(810)	(15)% <b>U</b>
Additional ordered works on behalf of Transport for NSW \$224,000 Volunteer services expenses \$405,000 offset by volunteer services income.				
Borrowing costs	–	4	(4)	∞ <b>U</b>
Depreciation, amortisation and impairment of non-financial assets	5,088	4,958	130	3% <b>F</b>
Other expenses	404	420	(16)	(4)% <b>U</b>

## STATEMENT OF CASH FLOWS

Cash flows from operating activities	19,299	14,369	(4,930)	(26)% <b>U</b>
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Cash flows from operating activities was less than budget due to the reduction in capital grants.

Cash flows from investing activities	(21,187)	(15,598)	5,589	(26)% <b>F</b>
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Several capital projects were not commenced which resulted in capital expenditure being under budget.

Cash flows from financing activities	2,146	525	(1,621)	(76)% <b>U</b>
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Council did not take up loans of \$1,620,000 due to the delay in commencement of capital projects.

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

\$ '000	2021	2020
<b>Cash and cash equivalents</b>		
Cash on hand and at bank	881	585
Cash-equivalent assets		
– Deposits at call	969	1,969
<b>Total cash and cash equivalents</b>	<b>1,850</b>	<b>2,554</b>

**Reconciliation of cash and cash equivalents**

Total cash and cash equivalents per Statement of Financial Position	1,850	2,554
<b>Balance as per the Statement of Cash Flows</b>	<b>1,850</b>	<b>2,554</b>

**Accounting policy**

For Statement of Cash Flow presentation purposes, cash and cash equivalents includes 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.

**C1-2 Financial investments**

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Financial assets at fair value through the profit and loss</b>				
Unlisted equity securities	10	–	10	–
<b>Total</b>	<b>10</b>	<b>–</b>	<b>10</b>	<b>–</b>
<b>Debt securities at amortised cost</b>				
Long term deposits	24,836	–	26,600	–
<b>Total</b>	<b>24,836</b>	<b>–</b>	<b>26,600</b>	<b>–</b>
<b>Total financial investments</b>	<b>24,846</b>	<b>–</b>	<b>26,610</b>	<b>–</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>26,696</b>	<b>–</b>	<b>29,164</b>	<b>–</b>

**Accounting policy**

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

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

**Financial assets**

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

**Classification**

Council classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at amortised cost;



## C1-2 Financial investments (continued)

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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 held-to-maturity, re-evaluates this designation at each reporting date.

### **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.

### **Financial assets through profit or loss**

All financial assets not classified as measured at amortised cost are measured at fair value through profit or loss.

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

Council's financial assets measured at fair value through profit or loss are investments in Narrandera District Investments Ltd. (Bendigo Bank).

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

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Total cash, cash equivalents and investments	26,696	–	29,164	–
attributable to:				
External restrictions	13,448	–	14,960	–
Internal restrictions	12,994	–	14,089	–
Unrestricted	254	–	115	–
	26,696	–	29,164	–

\$ '000	2021	2020
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#### Details of restrictions

##### External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	1,494	1,303
Unexpended contributions - general fund	103	203

##### External restrictions – included in liabilities

	1,597	1,506
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##### External restrictions

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

Developer contributions – general	183	172
Developer contributions – water fund	325	320
Developer contributions – sewer fund	78	77
Transport for NSW contributions	101	117
Specific purpose unexpended grants (recognised as revenue) – general fund	960	949
Water fund	6,752	7,327
Water supplies – carry over works	590	275
Sewer fund	563	399
Sewerage services – carry over works	194	419
Stormwater management	566	541
Crown lands	263	274
Domestic waste management	1,276	2,584

##### External restrictions

	11,851	13,454
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##### Total external restrictions

	13,448	14,960
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##### Internal restrictions

Council has internally restricted cash, cash equivalents and investments as follows:

Plant and vehicle replacement	1,564	1,766
Organisational service assets & projects	5,639	5,947
Employees leave entitlement	1,230	1,230
Carry over works revenue funded	510	1,159
Deposits, retentions and bonds	242	224
Financial assistance grant received in advance	2,629	2,557
Information technology renewal & replacement	376	531
Property development	200	175
Quarry rehabilitation	4	34
Cemetery perpetual maintenance	372	348
Council committees	56	54
Other	172	64

##### Total internal restrictions

	12,994	14,089
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##### Total restrictions

	26,442	29,049
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Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

**C1-4 Receivables**

<b>\$ '000</b>	<b>2021 Current</b>	<b>2021 Non-current</b>	<b>2020 Current</b>	<b>2020 Non-current</b>
<b>Purpose</b>				
Rates and annual charges	759	25	642	25
Interest and extra charges	66	–	66	–
User charges and fees	601	–	309	–
Accrued revenues				
– Interest on investments	69	–	143	–
– Other income accruals	207	–	187	–
Deferred debtors	1	–	1	1
Government grants and subsidies	319	–	467	–
Net GST receivable	213	–	76	–
RMS receivables	442	–	–	–
Other debtors	–	–	19	–
<b>Total</b>	<b>2,677</b>	<b>25</b>	<b>1,910</b>	<b>26</b>
<b>Less: provision of impairment</b>				
Rates and annual charges	(26)	–	(26)	–
Interest and extra charges	(2)	–	(2)	–
User charges and fees	(7)	–	(7)	–
<b>Total provision for impairment – receivables</b>	<b>(35)</b>	<b>–</b>	<b>(35)</b>	<b>–</b>
<b>Total net receivables</b>	<b>2,642</b>	<b>25</b>	<b>1,875</b>	<b>26</b>

**Accounting policy**

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

**Impairment**

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

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

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

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

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

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

**Covid 19**

Council's rate collections are slightly less than previous years due to the governments direction in relation to debt recovery and the necessity to engage a new debt collection agency due to the previous agency no longer providing service to council. Other

## C1-4 Receivables (continued)

receivables have not been significantly impacted by the Covid 19 pandemic and are comparable to prior years. No adjustment has been made to the impairment provision as rates are a debt on the property and can be recovered if sold.

## C1-5 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>(i) Inventories at cost</b>				
Real estate for resale	14	407	22	407
Stores and materials	442	–	562	–
Trading stock	20	–	19	–
<b>Total inventories at cost</b>	<b>476</b>	<b>407</b>	<b>603</b>	<b>407</b>
<b>Total inventories</b>	<b>476</b>	<b>407</b>	<b>603</b>	<b>407</b>

### (i) Other disclosures

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>(a) Details for real estate development</b>				
Industrial/commercial	14	407	22	407
<b>Total real estate for resale</b>	<b>14</b>	<b>407</b>	<b>22</b>	<b>407</b>

### Accounting policy

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

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

#### Land held for resale

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

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

**C1-6 Contract assets and Contract cost assets**

<b>\$ '000</b>	Notes	<b>2021</b>	<b>2020</b>
Contract assets	C1-6	<b>251</b>	398
<b>Total contract assets and contract cost assets</b>		<b>251</b>	<b>398</b>

**Contract assets**

<b>\$ '000</b>	<b>2021 Current</b>	<b>2021 Non-current</b>	<b>2020 Current</b>	<b>2020 Non-current</b>
Construction of Transport assets	38	–	323	–
Construction of Sewer	40	–	54	–
Construction of Recreation Assets	173	–	21	–
<b>Total contract assets</b>	<b>251</b>	<b>–</b>	<b>398</b>	<b>–</b>

**Significant changes in contract assets**

Council had a large road project from 19/20 that has been paid. 20/21 amounts relate to other grant projects.

**Accounting policy****Contract assets**

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

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

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

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

By aggregated asset class	At 1 July 2020			Asset movements during the reporting period								At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Capital work in progress	5,762	–	5,762	4,713	2,586	(19)	–	(4,835)	–	–	–	8,207	–	8,207
Plant and equipment	8,352	(4,928)	3,424	–	1,291	(86)	(622)	–	–	–	–	9,069	(5,062)	4,007
Office equipment	1,537	(1,039)	498	–	149	–	(144)	86	–	–	–	1,773	(1,184)	589
Furniture and fittings	155	(129)	26	–	–	–	(8)	–	–	–	–	155	(137)	18
<b>Land:</b>														
– Operational land	3,594	–	3,594	–	5	(37)	–	–	(1,382)	–	–	2,180	–	2,180
– Community land	6,634	–	6,634	–	–	–	–	–	1,382	(2,404)	–	5,612	–	5,612
Land improvements – non-depreciable	99	–	99	–	17	–	–	128	–	–	7	251	–	251
Land improvements	145	(3)	142	–	78	–	(4)	–	–	–	1	224	(7)	217
<b>Infrastructure:</b>														
– Buildings – non-specialised	22,833	(14,851)	7,982	72	285	–	(501)	41	–	–	2,446	29,048	(18,723)	10,325
– Buildings – specialised	12,754	(5,759)	6,995	20	921	(92)	(309)	8	–	(1,063)	–	14,358	(7,878)	6,480
– Other structures	12,799	(6,716)	6,083	8	2,536	–	(423)	1,045	143	(177)	–	18,000	(8,785)	9,215
– Roads	78,567	(29,462)	49,105	2,275	676	–	(1,735)	1,949	–	–	–	81,922	(29,652)	52,270
– Bridges	15,203	(5,373)	9,830	–	–	–	(152)	–	–	–	–	15,203	(5,525)	9,678
– Footpaths	1,240	(476)	764	–	126	(2)	(17)	–	–	–	–	1,363	(492)	871
– Bulk earthworks (non-depreciable)	58,421	–	58,421	–	–	–	–	22	–	–	–	58,443	–	58,443
– Stormwater drainage	10,612	(3,711)	6,901	–	–	–	(79)	–	–	–	–	10,612	(3,790)	6,822
– Water supply network	31,524	(13,315)	18,209	348	29	(46)	(493)	411	–	–	168	31,742	(13,116)	18,626
– Sewerage network	25,801	(7,327)	18,474	52	–	(2)	(302)	34	–	–	170	26,032	(7,606)	18,426
– Swimming pools	1,338	(1,003)	335	1,430	–	–	(57)	1,111	–	–	246	4,143	(1,078)	3,065
– Other open space/recreational assets	1,367	(727)	640	–	–	–	(93)	–	–	–	289	1,494	(658)	836
<b>Other assets:</b>														
– Library books	176	(38)	138	–	49	–	(17)	–	–	–	–	225	(55)	170
– Other	149	(4)	145	–	–	–	(2)	–	(143)	–	–	–	–	–
<b>Total infrastructure, property, plant and equipment</b>	<b>299,062</b>	<b>(94,861)</b>	<b>204,201</b>	<b>8,918</b>	<b>8,748</b>	<b>(284)</b>	<b>(4,958)</b>	<b>–</b>	<b>–</b>	<b>(3,644)</b>	<b>3,327</b>	<b>320,056</b>	<b>(103,748)</b>	<b>216,308</b>

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

continued on next page ...

Page 36 of 82



## C1-7 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 <sup>(1)</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
<b>\$ '000</b>														
Capital work in progress	4,785	–	4,785	3,196	1,112	–	–	(3,331)	–	–	–	5,762	–	5,762
Plant and equipment	7,841	(4,734)	3,107	–	977	(133)	(573)	46	–	–	–	8,352	(4,928)	3,424
Office equipment	1,380	(901)	479	–	157	–	(138)	–	–	–	–	1,537	(1,039)	498
Furniture and fittings	131	(121)	10	–	24	–	(8)	–	–	–	–	155	(129)	26
<b>Land:</b>														
– Operational land	3,577	–	3,577	–	61	(75)	–	–	31	–	–	3,594	–	3,594
– Community land	6,634	–	6,634	–	–	–	–	–	–	–	–	6,634	–	6,634
Land improvements – non-depreciable	99	–	99	–	–	–	–	–	–	–	–	99	–	99
Land improvements – depreciable	–	–	–	–	40	–	(3)	105	–	–	–	145	(3)	142
<b>Infrastructure:</b>														
– Buildings – non-specialised	22,810	(14,709)	8,101	23	95	(177)	(507)	447	–	–	–	22,833	(14,851)	7,982
– Buildings – specialised	11,740	(5,535)	6,205	–	438	–	(312)	664	–	–	–	12,754	(5,759)	6,995
– Other structures	11,170	(6,599)	4,571	–	1,428	(61)	(338)	483	–	–	–	12,799	(6,716)	6,083
– Roads	98,767	(18,081)	80,686	1,320	19	–	(1,991)	733	–	(31,662)	–	78,567	(29,462)	49,105
– Bridges	15,958	(6,350)	9,608	–	–	–	(165)	–	–	–	387	15,203	(5,373)	9,830
– Footpaths	1,524	(226)	1,298	–	20	–	(21)	32	–	(565)	–	1,240	(476)	764
– Bulk earthworks (non-depreciable)	54,645	–	54,645	–	–	–	–	–	–	–	3,776	58,421	–	58,421
– Stormwater drainage	9,918	(3,370)	6,548	–	–	–	(99)	–	–	–	452	10,612	(3,711)	6,901
– Water supply network	31,413	(14,043)	17,370	390	41	(67)	(488)	798	–	–	165	31,524	(13,315)	18,209
– Sewerage network	25,558	(7,040)	18,518	56	–	–	(299)	23	–	–	176	25,801	(7,327)	18,474
– Swimming pools	3,466	(2,332)	1,134	–	3	(708)	(94)	–	–	–	–	1,338	(1,003)	335
– Other open space/recreational assets	1,367	(634)	733	–	–	–	(93)	–	–	–	–	1,367	(727)	640
<b>Other assets:</b>														
– Library books	148	(24)	124	–	28	–	(14)	–	–	–	–	176	(38)	138
– Other	149	(3)	146	–	–	–	(1)	–	–	–	–	149	(4)	145
<b>Total infrastructure, property, plant and equipment</b>	<b>313,080</b>	<b>(84,702)</b>	<b>228,378</b>	<b>4,985</b>	<b>4,443</b>	<b>(1,221)</b>	<b>(5,144)</b>	<b>–</b>	<b>31</b>	<b>(32,227)</b>	<b>4,956</b>	<b>299,062</b>	<b>(94,861)</b>	<b>204,201</b>

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

continued on next page ...

Page 37 of 82

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

### Accounting policy

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

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

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

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

#### Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	10
Office furniture	5 to 20	Benches, seats etc.	15
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 15	Buildings: masonry	10 to 150
Other plant and equipment	5 to 15	Buildings: other	30 to 50
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Reservoirs	80 to 100	Drains	135
Bores	20 to 80	Culverts	135
Reticulation pipes: PVC	80		
Reticulation pipes: other	25 to 75	<b>Other infrastructure assets</b>	
Pumps and telemetry	15 to 50	Swimming pools	40
		Other open space/recreational assets	10 to 50
<b>Transportation assets</b>		Other Structures	10 to 100
Sealed roads: surface	23		
Sealed roads: structure	40		
Sealed roads: pavements	100		
Bridge: concrete	100		
Bridge: other	50		
Unsealed road pavements	30 to 40		
Kerb, gutter and footpaths	75		

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.

continued on next page ...

Page 38 of 82



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

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

### Crown reserves

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

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

### Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all 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".

Council recognises the RFS buildings on council controlled land however does not recognise the vehicles as it has no control of these assets.

## C1-8 Other

### Other assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Prepayments	24	—	—	—
<b>Total other assets</b>	<b>24</b>	<b>—</b>	<b>—</b>	<b>—</b>

## C2 Leasing activities

### C2-1 Council as a lessee

Council has leases for office equipment. Information relating to the leases in place and associated balances and transactions is provided below.

#### Terms and conditions of leases

##### Office and IT equipment

Leases for photocopiers are considered low value assets. The leases are for 5 years with no renewal option, the payments are fixed, however some of the leases include variable payments based on usage.

#### (a) Income Statement

\$ '000	2021	2020
The amounts recognised in the Income Statement relating to leases where Council is a lessee are shown below:		
Variable lease payments based on usage not included in the measurement of lease liabilities	1	3
Expenses relating to low-value leases	13	13
	<b>14</b>	<b>16</b>

#### (b) Statement of Cash Flows

Total cash outflow for leases	14	16
	<b>14</b>	<b>16</b>

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

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

- Council Works Depot
- Cemetery
- Lake Talbot Water Park
- Old Railway Station

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

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

#### 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 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.

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

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

\$ '000	2021	2020
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#### **(i) Assets held as property, plant and equipment**

Council provides operating leases on Council properties for the purpose of staff housing, health services, training providers, emergency services, caravan park and community groups, the table below relates to operating leases on assets disclosed in C1-8.

Lease income (excluding variable lease payments not dependent on an index or rate)	209	207
<b>Total income relating to operating leases for Council assets</b>	<b>209</b>	<b>207</b>

#### **Amount of IPPE leased out by Council under operating leases**

Land	611	830
Buildings	3,515	2,526
Structures	4,311	2,034
Other recreation	4	4
Pools	3,065	328
<b>Total amount of IPPE leased out by Council under operating leases</b>	<b>11,506</b>	<b>5,722</b>

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

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

< 1 year	216	187
1–2 years	220	182
2–3 years	224	176
3–4 years	229	182
4–5 years	228	77
> 5 years	232	25
<b>Total undiscounted lease payments to be received</b>	<b>1,349</b>	<b>829</b>

## C2-2 Council as a lessor (continued)

### Accounting policy

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

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

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

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

## C3 Liabilities of Council

### C3-1 Payables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Payables</b>				
Goods and services – operating expenditure	1,425	–	1,017	–
Accrued expenses:				
– Salaries and wages	255	–	224	–
Security bonds, deposits and retentions	239	3	224	3
Other	23	–	3	–
Prepaid rates	292	–	244	–
<b>Total payables</b>	<b>2,234</b>	<b>3</b>	<b>1,712</b>	<b>3</b>
<b>Total payables</b>	<b>2,234</b>	<b>3</b>	<b>1,712</b>	<b>3</b>

### Accounting policy

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

### Payables

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

**C3-2 Contract Liabilities**

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,478	–	1,188	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	16	–	115	–
Unexpended capital contributions (to construct Council controlled assets)	(i)	103	–	203	–
<b>Total grants received in advance</b>		<b>1,597</b>	<b>–</b>	<b>1,506</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>1,597</b>	<b>–</b>	<b>1,506</b>	<b>–</b>

**Notes**

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

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

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

\$ '000	2021	2020
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	1,288	198
Operating grants (received prior to performance obligation being satisfied)	115	58
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>1,403</b>	<b>256</b>

**Significant changes in contract liabilities**

Council spent all grants previously held as liabilities, one contribution was not spent. There is a significant transfer to the liability as at 30 June due to the number of commonwealth and state funded programs currently being undertaken.

**Accounting policy**

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

### C3-3 Borrowings

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Loans – secured <sup>1</sup>	52	473	–	–
<b>Total borrowings</b>	<b>52</b>	<b>473</b>	<b>–</b>	<b>–</b>

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

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

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

\$ '000	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
Loans – secured	–	(25)	550	–	–	–	525
<b>Total liabilities from financing activities</b>	<b>–</b>	<b>(25)</b>	<b>550</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>525</b>

#### (b) Financing arrangements

\$ '000	2021	2020
<b>Total facilities</b>		
Bank overdraft facilities <sup>1</sup>	350	350
Credit cards/purchase cards	45	45
<b>Total financing arrangements</b>	<b>395</b>	<b>395</b>
<b>Drawn facilities</b>		
– Credit cards/purchase cards	9	7
<b>Total drawn financing arrangements</b>	<b>9</b>	<b>7</b>
<b>Undrawn facilities</b>		
– Bank overdraft facilities	350	350
– Credit cards/purchase cards	36	38
<b>Total undrawn financing arrangements</b>	<b>386</b>	<b>388</b>

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



**C3-4 Employee benefit provisions**

\$ '000	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Annual leave	739	–	786	–
Long service leave	1,834	57	1,733	72
Rostered days off	39	–	44	–
<b>Total employee benefit provisions</b>	<b>2,612</b>	<b>57</b>	<b>2,563</b>	<b>72</b>

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

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,630	1,700
	<b>1,630</b>	<b>1,700</b>

**Accounting policy**

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

**Short-term obligations**

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

**Other long-term employee benefit obligations**

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

**On-costs**

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

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

## C3-5 Provisions

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### Nature and purpose of provisions

#### Asset remediation

Council has various landfill sites (tips) and gravel quarries situated throughout the shire. These all have useful lives, which on being reached will result in Council having to reinstate these areas through restoration and remediation works.

These future liabilities have however, not been brought to account due to;

- a. the remaining useful lives of these assets being estimated at beyond 20 years and accordingly the effects of discounting the future cash outflows to present values deems the amounts immaterial,
- b. preliminary estimates of the individual amounts required to undertake the future restoration works do not materially affect either Council's financial results or financial position as at 30/6/21.

Accordingly, no provision amounts have been brought to account in these financial statements for such future reinstatement and restoration costs.

#### 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.

## C4 Reserves

### C4-1 Nature and purpose of reserves

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#### 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

\$ '000	General 2021	Water 2021	Sewer 2021
<b>Income from continuing operations</b>			
Rates and annual charges	5,991	774	1,389
User charges and fees	1,828	1,257	163
Interest and investment revenue	181	87	16
Other revenues	964	–	–
Grants and contributions provided for operating purposes	8,052	–	–
Grants and contributions provided for capital purposes	7,954	4	49
Net gains from disposal of assets	59	–	–
Other income	209	–	–
<b>Total income from continuing operations</b>	<b>25,238</b>	<b>2,122</b>	<b>1,617</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	7,389	379	298
Materials and services	4,350	1,142	683
Borrowing costs	10	–	–
Depreciation, amortisation and impairment of non-financial assets	4,147	503	308
Other expenses	420	–	–
Net losses from the disposal of assets	–	46	2
<b>Total expenses from continuing operations</b>	<b>16,316</b>	<b>2,070</b>	<b>1,291</b>
<b>Operating result from continuing operations</b>	<b>8,922</b>	<b>52</b>	<b>326</b>
<b>Net operating result for the year</b>	<b>8,922</b>	<b>52</b>	<b>326</b>
<b>Net operating result attributable to each council fund</b>	<b>8,922</b>	<b>52</b>	<b>326</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>968</b>	<b>48</b>	<b>277</b>

## D1-2 Statement of Financial Position by fund

\$ '000	General 2021	Water 2021	Sewer 2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	1,248	567	35
Investments	16,946	7,100	800
Receivables	2,122	394	166
Inventories	476	–	–
Contract assets and contract cost assets	211	–	40
Other	24	–	–
<b>Total current assets</b>	<b>21,027</b>	<b>8,061</b>	<b>1,041</b>
<b>Non-current assets</b>			
Receivables	24	198	–
Inventories	407	–	–
Infrastructure, property, plant and equipment	177,254	19,623	19,431
<b>Total non-current assets</b>	<b>177,685</b>	<b>19,821</b>	<b>19,431</b>
<b>TOTAL ASSETS</b>	<b>198,712</b>	<b>27,882</b>	<b>20,472</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	2,152	82	–
Contract liabilities	1,597	–	–
Borrowings	92	–	–
Employee benefit provision	2,612	–	–
<b>Total current liabilities</b>	<b>6,453</b>	<b>82</b>	<b>–</b>
<b>Non-current liabilities</b>			
Payables	3	–	–
Borrowings	670	–	–
Employee benefit provision	57	–	–
<b>Total non-current liabilities</b>	<b>730</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>	<b>7,183</b>	<b>82</b>	<b>–</b>
<b>Net assets</b>	<b>191,529</b>	<b>27,800</b>	<b>20,472</b>
<b>EQUITY</b>			
Accumulated surplus	125,976	18,607	12,091
Revaluation reserves	65,553	9,193	8,381
<b>Council equity interest</b>	<b>191,529</b>	<b>27,800</b>	<b>20,472</b>
<b>Total equity</b>	<b>191,529</b>	<b>27,800</b>	<b>20,472</b>

### D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

Details of individual internal loans	Council ID / Ref 278	Council ID / Ref 280	Council ID / Ref 285
Borrower (by purpose)	Coaches Box	Aerodrome Lighting	Festoon Lighting
Lender (by purpose)	Water Fund	Water Fund	Water Fund
Date of Minister's approval	28/06/2017	28/06/2017	26/10/2017
Date raised	30/06/2017	30/06/2017	30/06/2018
Term years	10	10	10
Dates of maturity	30/06/2027	30/06/2027	30/06/2028
Rate of interest (%)	.5%	.5%	.5%
Amount originally raised (\$'000)	150	100	60
Total repaid during year (principal and interest) (\$'000)	17	11	7
<b>Principal outstanding at end of year (\$'000)</b>	<b>94</b>	<b>63</b>	<b>44</b>

Details of individual internal loans	Council ID / Ref 284
Borrower (by purpose)	Barellan Change Room
Lender (by purpose)	Water Fund
Date of Minister's approval	26/10/2017
Date raised	30/06/2018
Term years	10
Dates of maturity	30/06/2028
Rate of interest (%)	.5%
Amount originally raised (\$'000)	50
Total repaid during year (principal and interest) (\$'000)	6
<b>Principal outstanding at end of year (\$'000)</b>	<b>36</b>

## D2 Interests in other entities

### D2-1 Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	2021 <sup>1</sup>	2021 <sup>1</sup>
		Net profit	Net assets
<b>Western Riverina Library Services</b>	Provision of library services to member local government areas	22	564

#### Reasons for non-recognition

Council holds 7.63% equity share in Western Riverina Library Service, and has assessed this as not material, hence not recognised. The information provided above is for 2020 as this is the latest information available at the time of Council preparing the Financial Statements.

(1) This year represents 2020 year for the Western Riverina Library Services

## E Risks and accounting uncertainties

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

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

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

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

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

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

The risks associated with the financial instruments held are:

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

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

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

\$ '000	2021	2020
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	267	291

#### (b) Credit risk

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

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

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

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

The level of outstanding receivables is reported to Council monthly. The balances of receivables that remain within initial trade terms (as detailed in the table) are considered to be of high credit quality.

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

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

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

### Credit risk profile

#### Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to 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.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
<b>2021</b>						
Gross carrying amount	–	426	226	87	45	784
<b>2020</b>						
Gross carrying amount	–	390	189	53	35	667

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

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

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

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
<b>2021</b>						
Gross carrying amount	1,686	191	3	38	–	1,918
Expected loss rate (%)	0.00%	0.00%	0.00%	23.68%	0.00%	0.47%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9</b>	<b>–</b>	<b>9</b>
<b>2020</b>						
Gross carrying amount	1,232	5	4	28	–	1,269
Expected loss rate (%)	0.00%	0.00%	0.00%	32.14%	0.00%	0.71%
<b>ECL provision</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9</b>	<b>–</b>	<b>9</b>

## 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.

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

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

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2021</b>							
Trade/other payables	0.00%	242	1,703	–	–	1,945	1,945
Loans and advances	1.49%	–	59	237	267	563	525
<b>Total financial liabilities</b>		<b>242</b>	<b>1,762</b>	<b>237</b>	<b>267</b>	<b>2,508</b>	<b>2,470</b>
<b>2020</b>							
Trade/other payables	0.00%	230	1,241	–	–	1,471	1,471
Loans and advances	0.00%	–	–	–	–	–	–
<b>Total financial liabilities</b>		<b>230</b>	<b>1,241</b>	<b>–</b>	<b>–</b>	<b>1,471</b>	<b>1,471</b>



## 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
- Financial assets and liabilities

### Fair value hierarchy

All assets measured at fair value are assigned to a level in the fair value hierarchy as follows:

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

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

**Level 3:** Unobservable inputs for the asset or liability

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

Fair value measurement hierarchy							
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2021	2020	2021	2020	2021	2020
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit or loss – designated at fair value on initial recognition		–	–	10	10	10	10
Total financial assets		–	–	10	10	10	10
Infrastructure, property, plant and equipment							
Plant and equipment	C1-7	–	–	4,007	3,424	4,007	3,424
Office equipment		–	–	589	498	589	498
Furniture and fittings		–	–	18	26	18	26
Operational land		2,180	3,594	–	–	2,180	3,594
Community land		–	–	5,612	6,634	5,612	6,634
Land Improvements – non-depreciable		–	–	251	99	251	99
Land Improvements - depreciable		–	–	217	142	217	142
Buildings – non-specialised		–	–	10,325	7,982	10,325	7,982
Buildings – specialised		–	–	6,480	6,995	6,480	6,995
Other structures		–	–	9,215	6,083	9,215	6,083
Roads, bridges, footpaths, bulk earthworks		–	–	121,262	118,120	121,262	118,120
Stormwater drainage		–	–	6,822	6,901	6,822	6,901
Sewerage network		–	–	18,426	18,474	18,426	18,474
Water supply network		–	–	18,626	18,209	18,626	18,209
Library books		–	–	170	138	170	138
Swimming pools		–	–	3,065	335	3,065	335
Other open space/recreational assets		–	–	836	640	836	640
Other		–	–	–	145	–	145
Total infrastructure, property, plant and equipment		2,180	3,594	205,921	194,845	208,101	198,439

continued on next page ...

Page 54 of 82



## E2-1 Fair value measurement (continued)

### Valuation techniques

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

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

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

#### Plant & Equipment, Office Equipment, Furniture & Fittings, Land Improvements and Library Books

Plant & Equipment, Office Equipment, Furniture & Fittings, Land Improvements and Library Books are valued at cost but are disclosed at fair value in the notes. 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:

- Plant & Equipment - Graders, trucks, rollers, tractors and motor vehicles.
- Office Equipment - Computer, photocopiers, tablets etc.
- Furniture & Fittings - Chairs, desks, cupboards etc.
- Land Improvements - Formation of land.
- Library Books - Books and audio visual.

Land improvement assets have been revalued internally as at 30 June 2021.

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

#### Operational & Community Land

Community land was revalued as at 30 June 2021 inhouse using the Land Value provided by the Valuer-General where available. Where the Valuer General did not provide a land value an estimated valuation has been calculated based on land of a similar nature in the same locality. Community land has been valued using level 3 valuation inputs.

Council obtains its fair values for operational land from an external valuer every 5 years (last valuation being 2018 by Nicholas Lucas, Valuation Services) using level 2 inputs.

The valuation is the valuer's opinion of the Market Value of the property as at the date of inspection having regard to the supply and demand conditions for this category of property.

Market value is defined as the estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

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

#### Buildings – Non-Specialised & Specialised

Non-Specialised & Specialised Buildings are valued by an external valuer, AssetVal Pty Ltd and have been revalued as at 30 June 2021. The cost approach has been used whereby replacement cost was estimated for each asset. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

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

#### Other Structures

Other Structures comprise of lighting, irrigation systems, fencing, shade structures etc.

The cost approach has been used whereby replacement cost was estimated for each asset. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Other Structures have been revalued by an external valuer AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

#### Roads

Roads include bulk earthworks, carriageway, roadside shoulders & kerb & gutter. The cost approach using level 3 inputs was used to value this asset class. A revaluation was undertaken as at 30 June 2020 in-house based on actual costs and

## E2-1 Fair value measurement (continued)

assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

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

### Bridges

Bridges were valued under the cost approach using level 3 inputs. A revaluation was undertaken as at 30 June 2020 in-house based on actual costs and assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

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

### Footpaths

Footpaths were revalued in-house by Council's Technical Services Department as at 30 June 2020 and were based on actual cost per square meter of works carried out during the year.

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

### Stormwater Drainage

Assets within this class comprise of pits and pipes.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

A revaluation was undertaken as at 30 June 2020 in-house by council technical services staff and there has been no change to the valuation process during the reporting period.

### Water Supply Network

Assets within this class comprise of bores, water treatment plant, reservoirs, pumping stations and water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were subject to a validation process and then a revaluation of each component, and there has been a subsequent upward movement in the Fair Value of these assets.

### Sewerage Network

Assets within this class comprise of treatment works, pumping stations and sewerage mains.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were subject to a validation process and then a revaluation of each component, and there has been a subsequent upward movement in the Fair Value of these assets.

### Swimming Pools

Swimming pools were valued using the cost approach. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Swimming Pools have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and there has been no change to the valuation process during the reporting period.

## E2-1 Fair value measurement (continued)

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### Other Open Space/Recreational Assets

Assets within this class comprise of BBQ's and outdoor play equipment.

Other Open Space/Recreational Assets were valued using the cost approach. No Market based evidence (Level 2) could be supported as such these assets were all classified as having been valued using level 3 valuation inputs.

Open Space and Recreation Assets have been revalued by an external valuer, AssetVal Pty Ltd as at 30 June 2021 and 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.

\$ '000	Fair value (30/6/21) 2021	Valuation technique/s	Unobservable inputs
<b>Financial assets</b>			
Unlisted equity securities	10	Level 3 Valued at cost	
<b>Total financial assets</b>	<b>10</b>		
<b>Infrastructure, property, plant and equipment</b>			
Plant and Equipment	4,007	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Office Equipment	589	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Furniture and Fittings	18	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Community Land	5,612	Level 3 Based on Valuer-General valuation	<ul style="list-style-type: none"> <li>• Land value (price per square metre)</li> </ul>
Land Improvements-Non-dep	251	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> </ul>
Land Improvements - depreciable	217	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Remaining useful life</li> </ul>
Buildings & other Structures	26,020	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>
Roads, bridges, footpaths, bulk earthworks	121,262	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Stormwater Drainage	6,822	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Water Supply Network	18,626	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Sewerage Network	18,426	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Swimming Pools	3,065	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Open Space and Recreational	836	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> </ul>
Library Books	170	Level 3 Valued at cost	<ul style="list-style-type: none"> <li>• Gross replacement cost</li> <li>• Asset condition</li> <li>• Remaining useful life</li> <li>• Residual value</li> </ul>

### Highest and best use

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



## E3-1 Contingencies

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

### LIABILITIES NOT RECOGNISED

#### 1. Guarantees

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

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

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

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

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

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the fund.

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

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

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum from 1 July 2018 for 3 years 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.

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 2020 was \$ 103,132.59. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA as at 30 June 2020.

The amount of additional contributions included in the total employer contribution advised above is \$58,286. Council's expected contribution to the plan for the next annual reporting period is \$103,583.64.

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Page 59 of 82

### E3-1 Contingencies (continued)

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.

Based on a Past Service Liabilities methodology, Council's share of the surplus that can be attributed is 0.14%.

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.

#### (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 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

#### (iii) StateCover Limited

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

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

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

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

#### (iv) Other guarantees

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

### 2. Other liabilities

#### (i) Third party claims

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

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

### E3-1 Contingencies (continued)

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#### (ii) Tips and quarries

Council operates a number of landfill sites and gravel quarries and will have to rehabilitate the sites at some time in the future. As at 30 June 2021 Council is unable to reliably estimate the financial cost of such work.

#### ASSETS NOT RECOGNISED

##### (i) Land under roads

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

##### (ii) Infringement notices/fines

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

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

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

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

##### (iii) Rural Fire Service (RFS) – Plant and Equipment ("Red Fleet")

As disclosed in Note C1-7, assets of the RFS, vest in Council, under Section 119 of the Rural Fires Act 1997

As Council does not have control over these assets Council does not recognise these as assets in our financial statements.

Should this be resolved in the future, that Council has to recognise them as assets, it means that Council has a potential contingent asset, at this stage.

## F People and relationships

### F1 Related party disclosures

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

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

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

\$ '000	2021	2020
<b>Compensation:</b>		
Short-term benefits	774	755
Post-employment benefits	51	14
Other long-term benefits	20	27
<b>Total</b>	<b>845</b>	<b>796</b>

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

Nature of the transaction	Transactions during the year	Outstanding balances including commitments	Terms and conditions	Impairment provision on outstanding balances	Impairment expense
\$ '000					
<b>2021</b>					
Employee expenses relating to close family members of KMP	179	–	Council staff award	–	–
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	11	–	Contracts, purchase orders or tenders	–	–
<b>2020</b>					
Employee expenses relating to close family members of KMP	173	–	Council staff award	–	–
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	27	–	Contracts, purchase orders or tenders	–	–



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

<b>\$ '000</b>	<b>2021</b>	<b>2020</b>
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The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:

Mayoral fee	27	27
Councillors' fees	88	99
Other Councillors' expenses (including Mayor)	20	31
<b>Total</b>	<b>135</b>	<b>157</b>

**F2 Other relationships****F2-1 Audit fees**

<b>\$ '000</b>	<b>2021</b>	<b>2020</b>
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

**Auditors of the Council - NSW Auditor-General:****(i) Audit and other assurance services**

Audit and review of financial statements

	42	41
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**Remuneration for audit and other assurance services**

<b>Total Auditor-General remuneration</b>	<b>42</b>	<b>41</b>
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**Non NSW Auditor-General audit firms****(i) Audit and other assurance services**

Internal Audit

	43	24
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**Remuneration for audit and other assurance services**

<b>Total audit fees</b>	<b>85</b>	<b>65</b>
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## G Other matters

### G1-1 Statement of Cash Flows information

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

\$ '000	2021	2020
<b>Net operating result from Income Statement</b>	<b>9,300</b>	4,343
<b>Adjust for non-cash items:</b>		
Depreciation and amortisation	4,958	5,144
Net losses/(gains) on disposal of assets	(11)	(322)
Adoption of AASB 15/1058	–	(256)
<b>+/- Movement in operating assets and liabilities and other cash items:</b>		
Decrease/(increase) in receivables	(767)	1,829
Decrease/(increase) in inventories	119	88
Decrease/(increase) in other current assets	(24)	–
Decrease/(increase) in contract assets	147	(398)
Increase/(decrease) in payables	408	(45)
Increase/(decrease) in other accrued expenses payable	31	70
Increase/(decrease) in other liabilities	83	102
Increase/(decrease) in contract liabilities	91	1,506
Increase/(decrease) in provision for employee benefits	34	60
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>	<b>14,369</b>	12,121

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2021	2020
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Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

#### Property, plant and equipment

Sewerage and water infrastructure	171	–
Buildings	1,555	1,911
Lake Talbot Water Park	–	4,808
<b>Total commitments</b>	<b>1,726</b>	<b>6,719</b>

#### These expenditures are payable as follows:

Within the next year	1,726	6,719
<b>Total payable</b>	<b>1,726</b>	<b>6,719</b>

#### Sources for funding of capital commitments:

Future grants and contributions	704	3,245
Unexpended grants	620	623
Unexpended Contributions	–	100
Externally restricted reserves	171	–
Internally restricted reserves	231	751
New loans (to be raised)	–	2,000
<b>Total sources of funding</b>	<b>1,726</b>	<b>6,719</b>

#### Details of capital commitments

##### 2021

Narrandera Sportsground new changerooms and clubrooms, balance of contract, \$761,000, Destination & Discovery Hub design, \$107,000, Lake Talbot Tourist Park amenities, \$619,000, Stadium upgrade, \$68,000, Sewer mains reline, \$171,000.

##### 2020

Narrandera Sportsground new changerooms and clubrooms \$1,911,000.  
Lake Talbot Water Park redevelopment \$4,808,000.

### G3 Statement of developer contributions as at 30 June 2021

#### G3-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
S7.12 levies – under a plan	172	10	–	1	–	–	183	–
Total S7.11 and S7.12 revenue under plans	172	10	–	1	–	–	183	–
S64 contributions	397	4	–	2	–	–	403	–
Total contributions	569	14	–	3	–	–	586	–

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

#### S7.12 Levies – under a plan

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
<b>CONTRIBUTION PLAN - Pine Hill</b>								
Community facilities	172	10	–	1	–	–	183	–
Total	172	10	–	1	–	–	183	–

## G4 Statement of performance measures

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

\$ '000	Amounts 2021	Indicator 2021	Prior periods		Benchmark
			2020	2019	
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>1,288</b>	<b>6.16%</b>	8.65%	5.65%	>0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>20,905</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	<b>12,853</b>	<b>44.46%</b>	56.70%	51.81%	>60.00%
Total continuing operating revenue <sup>1</sup>	<b>28,912</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>16,027</b>	<b>5.03x</b>	6.07x	6.63x	>1.50x
Current liabilities less specific purpose liabilities	<b>3,185</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>6,250</b>	<b>215.52x</b>	∞	∞	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>29</b>				
<b>5. Rates and annual charges outstanding percentage</b>					
Rates and annual charges outstanding	<b>822</b>	<b>9.25%</b>	8.28%	7.70%	<10.00%
Rates and annual charges collectable	<b>8,889</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>26,686</b>	<b>19.67</b>	20.77	19.34	>3.00
Monthly payments from cash flow of operating and financing activities	<b>1,357</b>	<b>mths</b>	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 <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>5.33%</b>	7.12%	<b>4.34%</b>	17.55%	<b>17.77%</b>	13.24%	>0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>36.29%</b>	48.74%	<b>99.82%</b>	99.64%	<b>96.97%</b>	95.82%	>60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>5.03x</b>	6.07x	<b>98.30x</b>	135.98x	∞	∞	>1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>72.37x</b>	138.41x	∞	∞	∞	∞	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage</b>							
Rates and annual charges outstanding	<b>8.78%</b>	7.89%	<b>10.00%</b>	9.16%	<b>10.83%</b>	9.51%	<10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>15.84 mths</b>	16.90 mths	<b>60.49 mths</b>	65.20 mths	<b>10.21 mths</b>	11.34 mths	>3.00 mths
Monthly payments from cash flow of operating and financing activities							

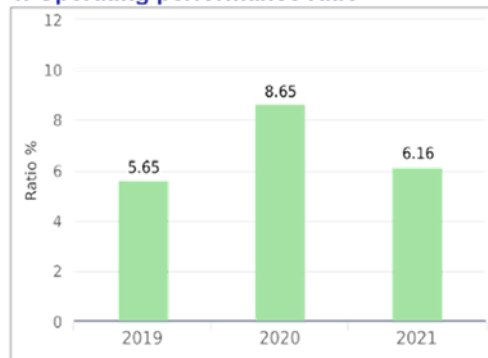
(1) - (2) Refer to Notes at Note G4-1 above.

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

## 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 6.16%

Council's operating performance ratio is again extremely strong and remains well above the benchmark for all funds. The reduction from 19/20 relates to the one off profit from the sale of Southern Phone shares and the proceeds from the temporary transfer of water allocation in that year.

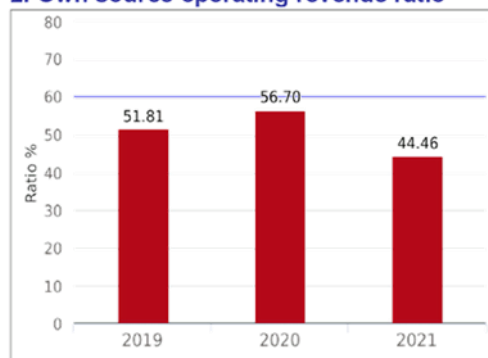
Benchmark: — > 0.00%

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 44.46%

Own source revenue has again been impacted by additional grant funds for Stronger Country Communities, Drought Communities, Local Roads and Community Infrastructure (provided by the commonwealth government as economic stimulus due to COVID 19 impacts) and roads programs.

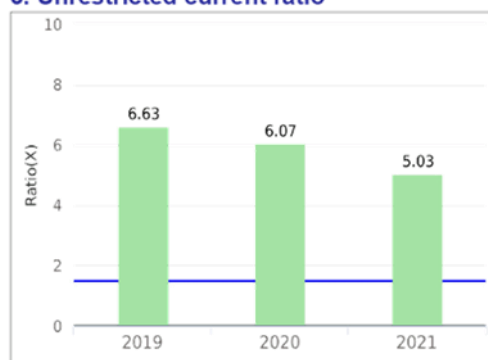
Benchmark: — > 60.00%

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 5.03x

Council's ratio remains well above the benchmark with more than adequate funds to satisfy its short term obligations.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

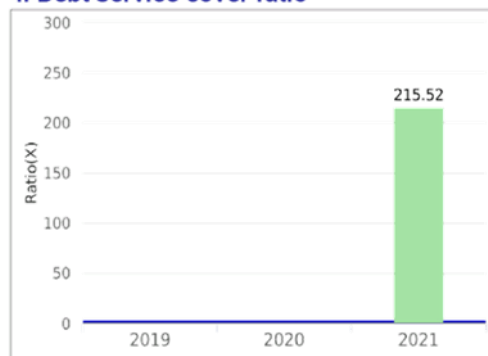
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Page 69 of 82



## 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 215.52x

Council has for the first time in many years taken out an external loan of \$550,000 for the refurbishment and upgrading of Lake Talbot Water Park. Internal loans exist from the Water fund to the General fund of \$237,000

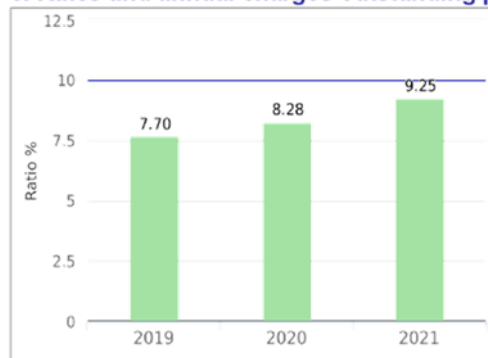
Benchmark: — > 2.00x

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 9.25%

Council's outstanding rates and charges ratio has increased slightly due to the state governments direction in relation to debt recovery due to COVID 19 however it is still within the benchmark for rural councils. Council also had to engage a new debt recovery company as the previous provider ceased services to council.

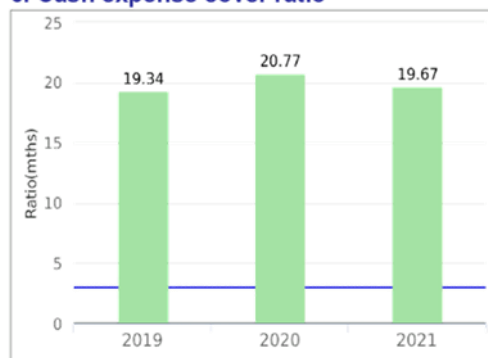
Benchmark: — < 10.00%

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 19.67 mths

Council has more than adequate cash to meet on going expenses for over 19 months without requiring additional cash inflows.

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:**

141 East St  
Narrandera NSW 2700

**Contact details**

**Mailing Address:**

141 East St  
Narrandera NSW 2700

**Opening hours:**

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

**Telephone:** 02 6959 5510

**Facsimile:** 02 6959 1884

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

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

**Officers**

**General Manager**

Mr George Cowan

**Responsible Accounting Officer**

Mr Martin Hiscox

**Public Officer**

Mr Martin Hiscox

**Auditors**

NSW Audit Office  
Level 19  
Darling Park Tower 2  
201 Sussex Street  
Sydney NSW 2000

GPO Box 12  
Sydney NSW 2001

**Elected members**

**Mayor**

Cr Neville Kschenka

**Councillors**

Cr David Fahey  
Cr Jenny Clarke  
Cr Tracey Lewis  
Cr Kevin Morris  
Cr Barbara Bryon  
Cr Narelle Payne

**Other information**

**ABN:** 96 547 765 569



## INDEPENDENT AUDITOR'S REPORT

### Report on the general purpose financial statements

#### Narrandera Shire Council

To the Councillors of the Narrandera Shire Council

### Opinion

I have audited the accompanying financial statements of Narrandera 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:

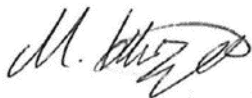
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

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

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



Michael Kharzoo  
Delegate of the Auditor-General for New South Wales

3 September 2021  
SYDNEY



Cr Neville Kschenka  
Mayor  
Narrandera Shire Council  
141 East Street  
NARRANDERA NSW 2705

Contact: Michael Kharzoo  
Phone no: 02 9275 7188  
Our ref: D2117612/1768

3 September 2021

Dear Mayor

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

I have audited the general purpose financial statements (GPFS) of the Narrandera 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**

I confirm no significant audit issues or observations were noted during my audit of the Council's financial statements.

## INCOME STATEMENT

### Operating result

	2021 \$m	2020 \$m	Variance %
Rates and annual charges revenue	8.2	7.8	 5.1
Grants and contributions revenue	16.1	10.7	 50.5
Operating result from continuing operations	9.3	4.3	 116.3
Net operating result before capital grants and contributions	1.3	2.3	 43.5

The Council's operating result from continuing operations (\$9.3 million including depreciation and amortisation expense of \$5.0 million) was \$5.0 million higher than the 2019–20 result. This was driven by the \$5.9 million increase in grants and contributions provided for capital purposes, which increased from \$2.1 million in 2019–20 to \$8.0 million in 2020–21.

The net operating result before capital grants and contributions (\$1.3 million) was \$1.0 million lower than the 2019–20 result. This was due to the \$1.3 million reduction in temporary sale of water allocations, which decreased from \$1.4 million in 2019–20 to \$0.1 million in 2020–21.

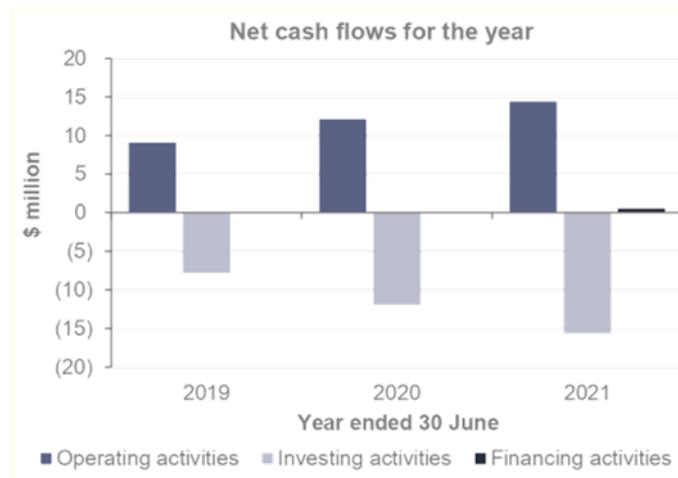
Rates and annual charges revenue (\$8.2 million) increased by \$0.3 million (5.1 per cent) in 2020–21, with the main increase due to the IPART rate peg increase of 2.6 per cent.

Grants and contributions revenue (\$16.1 million) increased by \$5.4 million (50.5 per cent) in 2020–21 due to:

- \$2.8 million of grant funding for the Playground on The Murrumbidgee program;
- \$0.8 million of additional grant funding for Drought Communities – Council projects;
- \$0.8 million of grant funding from Local Roads & Community Infrastructure program;
- \$0.7 million of additional grant funding for recreation and culture projects; and
- \$0.4 million of grant funding for Regional Airports.

## STATEMENT OF CASH FLOWS

- Councils cash and cash equivalents was \$26.7 million at 30 June 2021 (\$29.2 million at 30 June 2020). There was a net decrease in cash and cash equivalents of \$2.5 million during 2020–21 financial year.
- Net cash provided by operating activities has increased by \$2.2 million. This is mainly due to the increase in cash receipts from grants and contributions of \$3.3 million.
- Net cash used in investing activities has increased by \$3.7 million, which is driven by the increase in purchase of infrastructure, property, plant and equipment.
- Net cash from financing activities increased by \$0.55 million, as a new external borrowing was drawn by Council during 2020–21 (for the refurbishment and upgrading of Lake Talbot Water Park). As at 30 June 2020, Council had no external borrowings.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>26.7</b>	<b>29.2</b>	• Externally restricted cash and investments are restricted in their use by externally imposed requirements. The decrease of \$1.6 million is primarily due to a \$1.3 million decrease in the domestic waste management restriction.
Restricted cash and investments:			
• External restrictions	13.4	15.0	• Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. The decrease of \$1.1 million in the internal restrictions is primarily due to a \$0.6 million decrease in restrictions relating to carry over works (revenue funded).
• Internal restrictions	13.0	14.1	
• Unrestricted	0.3	0.1	• Unrestricted cash and investments was \$0.3 million, which is available to provide liquidity for day-to-day operations of the Council. There was \$0.2 million increase in the unrestricted cash and investments balance.

### Debt

Council has a \$0.35 million bank overdraft facility, which was not drawn as at 30 June 2021 or 30 June 2020.

## PERFORMANCE

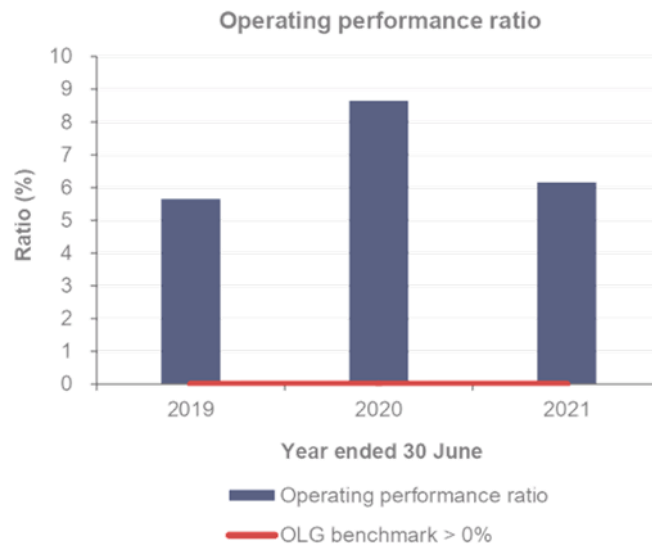
### Performance measures

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.
- Council exceeded the OLG benchmark for the current reporting period.
- The operating performance ratio decreased to 6.16 per cent (2020: 8.65 per cent), due to the \$1.3 million decrease in sale of water allocation income (within other revenue)



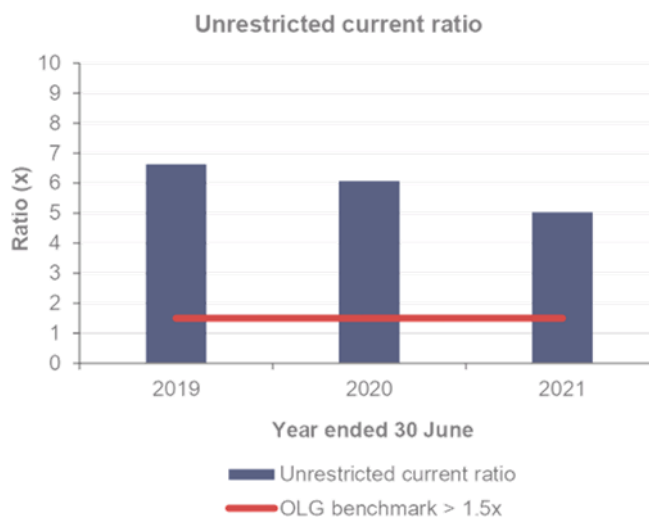
### Own source operating revenue ratio

- 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.
- Council did not meet the OLG benchmark for the current reporting period. This indicates that the Council is more reliant on external funding sources, such as grants and contributions.
- The own source operating revenue ratio decreased in 2021, due to the \$1.3 million decrease in sale of water allocation income (within other revenue), and the increased level in grants and contributions.



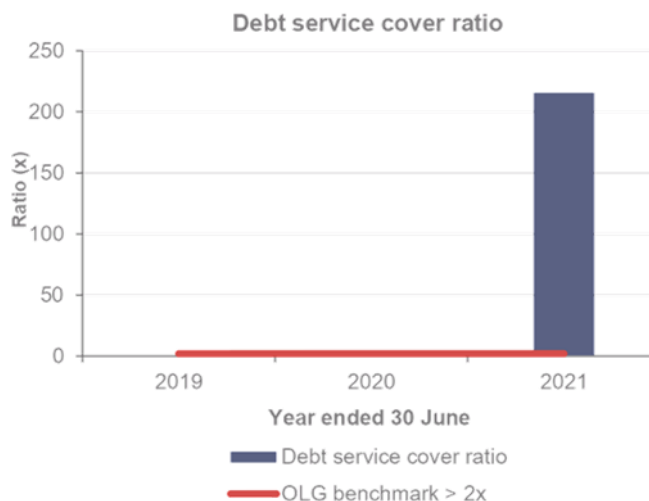
### Unrestricted current ratio

- 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.
- Council exceeded the OLG benchmark for the current reporting period.
- Council's unrestricted current ratio has remained relatively steady.



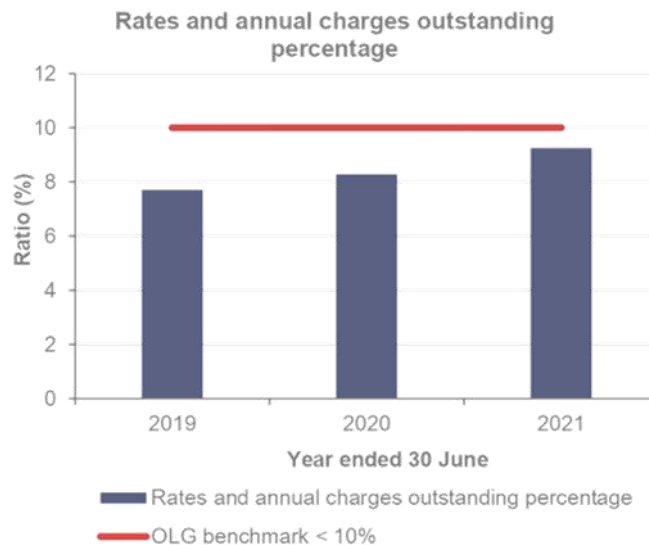
### Debt service cover ratio

- 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.
- Council exceeded the OLG benchmark for the current reporting period.
- Council has external borrowings in 2021, compared to nil in 2019 and 2020. As such, there is a debt service cover ratio in 2021.



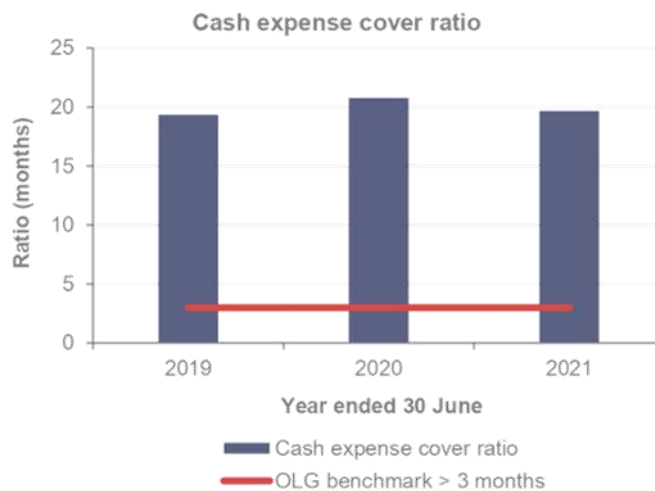
### Rates and annual charges outstanding percentage

- 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 met the OLG benchmark for the current reporting period which is a reflection of sound debt recovery procedures at the Council.
- The rates and annual charges outstanding percentage has increased from the previous year and this relates to regulations limiting some Council debt recovery actions due to COVID-19.



### 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. This indicates that Council had the capacity to cover 19.7 months of operating cash expenditure without additional cash inflows at 30 June 2021.
- The cash expense cover ratio has remained steady.



### Infrastructure, property, plant and equipment renewals

The Council renewed \$8.9 million of assets in the 2020–21 financial year, compared to \$5.0 million of assets in the 2020–21 financial year. The increase is primarily due to:

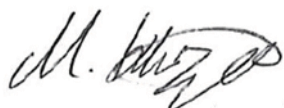
- \$1.5 million more of capital work in progress renewals that were subsequently transferred, predominately to roads, other structures and swimming pools;
- \$1.4 million of direct renewals for swimming pools; and
- \$1.0 million more of direct renewals for roads.

## 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.



Michael Kharzoo  
Delegate of the Auditor-General for New South Wales

cc: Mr George Cowan, General Manager  
Mr John Batchelor, Chair of Audit, Risk and Improvement Committee  
Jim Betts, Secretary of the Department of Planning, Industry and Environment

# Narrandera Shire Council Special Purpose Financial Statements

YEAR  
ENDING JUNE  
2021



## Narrandera Shire Council

### Special Purpose Financial Statements

for the year ended 30 June 2021

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Contents	Page
<b>Statement by Councillors and Management</b>	<b>3</b>
<b>Special Purpose Financial Statements:</b>	
Income Statement of water supply business activity	4
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
<b>Note – Significant Accounting Policies</b>	<b>8</b>
<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>11</b>

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#### Background

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

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

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

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

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



## Narrandera 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 17 August 2021.



Mr Neville Kschenka  
Mayor  
17 August 2021



Mr David Fahey  
Councillor  
17 August 2021



Mr George Cowan  
General Manager  
17 August 2021



Mr Martin Hiscox  
Responsible Accounting Officer  
17 August 2021



Mr Shane Wilson  
Deputy General Manager Infrastructure  
17 August 2021

Narrandera Shire Council | Income Statement of water supply business activity | For the year ended 30 June 2021

**Narrandera Shire Council****Income Statement of water supply business activity**

for the year ended 30 June 2021

<b>\$ '000</b>	<b>2021</b>	<b>2020</b>
<b>Income from continuing operations</b>		
Access charges	774	758
User charges	1,229	1,448
Fees	28	23
Interest	87	166
<b>Total income from continuing operations</b>	<b>2,118</b>	<b>2,395</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	379	354
Materials and services	1,142	1,110
Depreciation, amortisation and impairment	503	499
Loss on sale of assets	46	67
<b>Total expenses from continuing operations</b>	<b>2,070</b>	<b>2,030</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>48</b>	<b>365</b>
Grants and contributions provided for capital purposes	4	9
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>52</b>	<b>374</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>52</b>	<b>374</b>
Less: corporate taxation equivalent [based on result before capital]	(12)	(100)
<b>Surplus (deficit) after tax</b>	<b>40</b>	<b>274</b>
<b>Plus accumulated surplus</b>	<b>18,555</b>	<b>18,181</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	12	100
<b>Closing accumulated surplus</b>	<b>18,607</b>	<b>18,555</b>
<b>Return on capital %</b>	<b>0.2%</b>	<b>1.9%</b>
<b>Subsidy from Council</b>	<b>244</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	40	274
Less: capital grants and contributions (excluding developer contributions)	(4)	(9)
<b>Surplus for dividend calculation purposes</b>	<b>36</b>	<b>265</b>
<b>Potential dividend calculated from surplus</b>	<b>18</b>	<b>133</b>



Narrandera Shire Council | Income Statement of sewerage business activity | For the year ended 30 June 2021

**Narrandera Shire Council****Income Statement of sewerage business activity**

for the year ended 30 June 2021

<b>\$ '000</b>	<b>2021</b>	<b>2020</b>
<b>Income from continuing operations</b>		
Access charges	1,389	1,257
User charges	163	157
Interest	16	29
<b>Total income from continuing operations</b>	<b>1,568</b>	<b>1,443</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	298	261
Materials and services	683	686
Depreciation, amortisation and impairment	308	305
Loss on sale of assets	2	—
<b>Total expenses from continuing operations</b>	<b>1,291</b>	<b>1,252</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>277</b>	<b>191</b>
Grants and contributions provided for capital purposes	49	63
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>326</b>	<b>254</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>326</b>	<b>254</b>
Less: corporate taxation equivalent [based on result before capital]	(72)	(53)
<b>Surplus (deficit) after tax</b>	<b>254</b>	<b>201</b>
<b>Plus accumulated surplus</b>	<b>11,765</b>	<b>11,511</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	72	53
<b>Closing accumulated surplus</b>	<b>12,091</b>	<b>11,765</b>
<b>Return on capital %</b>	<b>1.4%</b>	<b>1.0%</b>
<b>Subsidy from Council</b>	<b>13</b>	<b>—</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	254	201
Less: capital grants and contributions (excluding developer contributions)	(49)	(63)
<b>Surplus for dividend calculation purposes</b>	<b>205</b>	<b>138</b>
<b>Potential dividend calculated from surplus</b>	<b>102</b>	<b>69</b>

Narrandera Shire Council | Statement of Financial Position of water supply business activity | For the year ended 30 June 2021

## Narrandera Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2021

\$ '000	2021	2020
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	567	722
Investments	7,100	7,200
Receivables	394	373
<b>Total current assets</b>	<b>8,061</b>	<b>8,295</b>
<b>Non-current assets</b>		
Receivables	198	237
Infrastructure, property, plant and equipment	19,623	19,102
<b>Total non-current assets</b>	<b>19,821</b>	<b>19,339</b>
<b>Total assets</b>	<b>27,882</b>	<b>27,634</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	82	61
<b>Total current liabilities</b>	<b>82</b>	<b>61</b>
<b>Total liabilities</b>	<b>82</b>	<b>61</b>
<b>Net assets</b>	<b>27,800</b>	<b>27,573</b>
<b>EQUITY</b>		
Accumulated surplus	18,607	18,555
Revaluation reserves	9,193	9,018
<b>Total equity</b>	<b>27,800</b>	<b>27,573</b>

Narrandera Shire Council | Statement of Financial Position of sewerage business activity | For the year ended 30 June 2021

**Narrandera Shire Council****Statement of Financial Position of sewerage business activity**

as at 30 June 2021

<b>\$ '000</b>	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	35	95
Investments	800	800
Receivables	166	138
Contract assets and contract cost assets	40	54
<b>Total current assets</b>	<b>1,041</b>	<b>1,087</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	19,431	18,896
<b>Total non-current assets</b>	<b>19,431</b>	<b>18,896</b>
<b>Total assets</b>	<b>20,472</b>	<b>19,983</b>
<b>Net assets</b>	<b>20,472</b>	<b>19,983</b>
<b>EQUITY</b>		
Accumulated surplus	12,091	11,765
Revaluation reserves	8,381	8,218
<b>Total equity</b>	<b>20,472</b>	<b>19,983</b>

## Note – Significant Accounting Policies

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

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

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

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2005* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

### National Competition Policy

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

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

### Declared business activities

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

#### Category 1

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

##### a. Narrandera Council Water Supply

Council's water supply activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

#### Category 2

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

##### a. Narrandera Sewerage Service

Council's sewerage reticulation & treatment activities servicing the town of Narrandera, and which is established as a Special Rate Fund of Council.

### Taxation equivalent charges

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

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

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

## Note – Significant Accounting Policies (continued)

### Notional rate applied (%)

Corporate income tax rate – 27.5%

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

In accordance with the Department of Industry (DoI) – Water guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

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

### Income tax

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

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

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 27.5%.

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

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

The rate applied of 27.5% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

### Local government rates and charges

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

### Loan and debt guarantee fees

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

#### (i) Subsidies

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

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

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

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

## Note – Significant Accounting Policies (continued)

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The rate of return is calculated as follows:

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

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

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 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.

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

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

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2021 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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





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

To the Councillors of the Narrandera Shire Council

**Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Narrandera 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
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.



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

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



Michael Kharzoo  
Delegate of the Auditor-General for New South Wales

3 September 2021  
SYDNEY

# Narrandera Shire Council Special Schedules

**YEAR  
ENDING JUNE  
2021**

## Narrandera Shire Council

### Special Schedules

for the year ended 30 June 2021

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Contents	Page
<b>Special Schedules:</b>	
Permissible income for general rates	3
Report on infrastructure assets as at 30 June 2021	7

Narrandera Shire Council | Permissible income for general rates | For the year ended 30 June 2021

## Narrandera Shire Council

## Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2021/22
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	4,950	5,104
Plus or minus adjustments <sup>2</sup>	b	1	(1)
<b>Notional general income</b>	$c = a + b$	<b>4,951</b>	<b>5,103</b>
<b>Permissible income calculation</b>			
Special variation percentage <sup>3</sup>	d	0.00%	0.00%
Or rate peg percentage	e	2.60%	2.00%
Or crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
Less expiring special variation amount	g	—	—
Plus special variation amount	$h = d \times (c + g)$	—	—
Or plus rate peg amount	$i = e \times (c + g)$	129	102
Or plus Crown land adjustment and rate peg amount	$j = f \times (c + g)$	—	—
<b>Sub-total</b>	$k = (c + g + h + i + j)$	<b>5,080</b>	<b>5,205</b>
Plus (or minus) last year's carry forward total	l	22	(2)
Less valuation objections claimed in the previous year	m	—	—
<b>Sub-total</b>	$n = (l + m)$	<b>22</b>	<b>(2)</b>
<b>Total permissible income</b>	$o = k + n$	<b>5,102</b>	<b>5,203</b>
Less notional general income yield	p	5,104	5,193
<b>Catch-up or (excess) result</b>	$q = o - p$	<b>(2)</b>	<b>10</b>
Plus income lost due to valuation objections claimed <sup>4</sup>	r	—	7
Less unused catch-up <sup>5</sup>	s	—	—
<b>Carry forward to next year <sup>6</sup></b>	$t = q + r + s$	<b>(2)</b>	<b>17</b>

## Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the Valuation of Land Act 1916.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts 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.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the 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

#### Narrandera Shire Council

To the Councillors of Narrandera Shire Council

### Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Narrandera 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 and special purpose financial statements 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](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). The description forms part of my auditor's report.

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

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



Michael Kharzoo  
Delegate of the Auditor-General for New South Wales

3 September 2021  
SYDNEY



Narrandera Shire Council | Report on infrastructure assets as at 30 June 2021 | For the year ended 30 June 2021

## Narrandera Shire Council

### Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring to the level of service set by Council		2020/21 Required maintenance <sup>a</sup>	2020/21 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to satisfy standard	to bring assets to agreed level of service					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
<b>Buildings</b>	Buildings – non-specialised	945	–	479	66	10,323	29,045	0.0%	11.0%	45.0%	38.0%	6.0%
	Buildings – specialised	776	–	247	42	5,623	13,488	19.0%	3.0%	27.0%	41.0%	10.0%
	<b>Sub-total</b>	<b>1,721</b>	<b>–</b>	<b>726</b>	<b>108</b>	<b>16,805</b>	<b>42,533</b>	<b>6.0%</b>	<b>8.5%</b>	<b>39.3%</b>	<b>39.0%</b>	<b>7.3%</b>
<b>Other structures</b>	Other structures	3,750	–	474	87	9,215	18,875	15.0%	10.0%	17.0%	25.0%	33.0%
	<b>Sub-total</b>	<b>3,750</b>	<b>–</b>	<b>474</b>	<b>87</b>	<b>9,215</b>	<b>18,875</b>	<b>15.0%</b>	<b>10.0%</b>	<b>17.0%</b>	<b>25.0%</b>	<b>33.0%</b>
<b>Water supply network</b>	Water supply network	4,180	–	301	601	18,626	31,742	40.5%	31.5%	18.5%	8.2%	1.3%
	<b>Sub-total</b>	<b>4,180</b>	<b>–</b>	<b>301</b>	<b>601</b>	<b>18,626</b>	<b>31,742</b>	<b>40.5%</b>	<b>31.5%</b>	<b>18.5%</b>	<b>8.2%</b>	<b>1.3%</b>
<b>Roads</b>	Sealed roads pavement	5,816	–	146	295	19,829	31,426	2.0%	1.0%	93.0%	0.0%	4.0%
	Sealed roads surface	4,735	–	334	549	7,842	16,686	17.0%	7.0%	17.0%	52.0%	7.0%
	Unsealed roads pavement	3,233	–	251	774	18,073	24,546	66.0%	7.0%	6.0%	3.0%	18.0%
	Bridges	1,462	–	43	30	9,678	15,203	7.0%	45.0%	48.0%	0.0%	0.0%
	Footpaths	185	–	7	30	871	1,363	13.0%	26.0%	55.0%	6.0%	0.0%
	Bulk earthworks	–	–	–	–	58,443	58,443	100.0%	0.0%	0.0%	0.0%	0.0%
	Flood-ways	–	–	–	–	1,865	1,877	100.0%	0.0%	0.0%	0.0%	0.0%
	Guardrail	44	–	2	–	187	341	3.0%	38.0%	56.0%	0.0%	3.0%
	Kerb and guttering	729	–	33	15	3,627	6,068	3.0%	48.0%	41.0%	7.0%	1.0%
	Traffic devices	35	–	1	–	847	978	82.0%	0.0%	18.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>16,239</b>	<b>–</b>	<b>817</b>	<b>1,693</b>	<b>121,262</b>	<b>156,931</b>	<b>52.4%</b>	<b>8.6%</b>	<b>28.3%</b>	<b>6.3%</b>	<b>4.4%</b>
<b>Sewerage network</b>	Sewerage network	3,558	–	219	542	18,426	26,032	24.8%	32.0%	20.2%	11.0%	12.0%
	<b>Sub-total</b>	<b>3,558</b>	<b>–</b>	<b>219</b>	<b>542</b>	<b>18,426</b>	<b>26,032</b>	<b>24.8%</b>	<b>32.0%</b>	<b>20.2%</b>	<b>11.0%</b>	<b>12.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	–	–	9	–	6,822	10,612	0.0%	0.0%	0.0%	0.0%	100.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>9</b>	<b>–</b>	<b>6,822</b>	<b>10,612</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>
<b>Open space / recreational assets</b>	Swimming pools	–	–	7	22	3,065	4,143	75.0%	0.0%	24.0%	1.0%	0.0%
	Open Space & Recreational	59	–	11	–	836	1,494	19.0%	47.0%	18.0%	9.0%	7.0%
	<b>Sub-total</b>	<b>59</b>	<b>–</b>	<b>18</b>	<b>22</b>	<b>3,901</b>	<b>5,637</b>	<b>60.2%</b>	<b>12.5%</b>	<b>22.4%</b>	<b>3.1%</b>	<b>1.9%</b>
<b>Total – all assets</b>		<b>29,507</b>	<b>–</b>	<b>2,564</b>	<b>3,053</b>	<b>195,057</b>	<b>292,362</b>	<b>37.7%</b>	<b>13.0%</b>	<b>26.3%</b>	<b>12.6%</b>	<b>10.4%</b>

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

continued on next page ...

Page 7 of 11



## Narrandera Shire Council

## Report on infrastructure assets as at 30 June 2021 (continued)

## Infrastructure asset condition assessment 'key'

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

Narrandera Shire Council | Report on infrastructure assets as at 30 June 2021 | For the year ended 30 June 2021

## Narrandera Shire Council

### Report on infrastructure assets as at 30 June 2021

#### Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2021	Indicator 2021	Prior periods 2020      2019		Benchmark
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	8,918	214.32%	113.12%	66.81%	>=100.00%
Depreciation, amortisation and impairment	4,161				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	29,507	14.52%	10.53%	1.27%	<2.00%
Net carrying amount of infrastructure assets	203,264				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	3,053	119.07%	170.30%	208.37%	>100.00%
Required asset maintenance	2,564				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	—	0.00%	0.00%	0.00%	
Gross replacement cost	292,362				

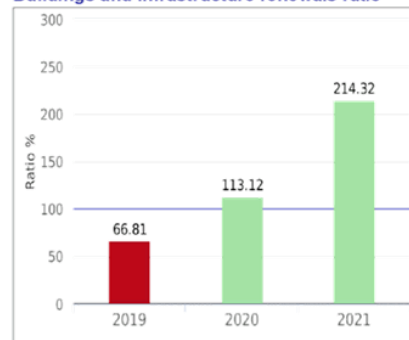
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(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.

## Narrandera Shire Council

### Report on infrastructure assets as at 30 June 2021

#### Buildings and infrastructure renewals ratio



#### Buildings and infrastructure renewals ratio

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

#### Commentary on result

20/21 ratio 214.32%

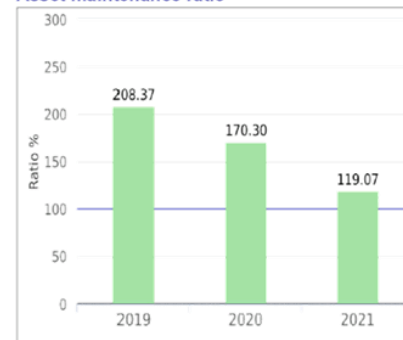
Benchmark: —  $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

#### Asset maintenance ratio



#### Asset maintenance ratio

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

#### Commentary on result

20/21 ratio 119.07%

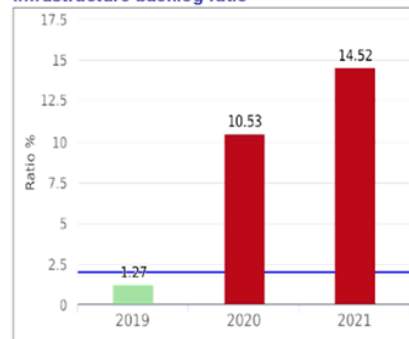
Benchmark: —  $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

#### Infrastructure backlog ratio



#### Infrastructure backlog ratio

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

#### Commentary on result

20/21 ratio 14.52%

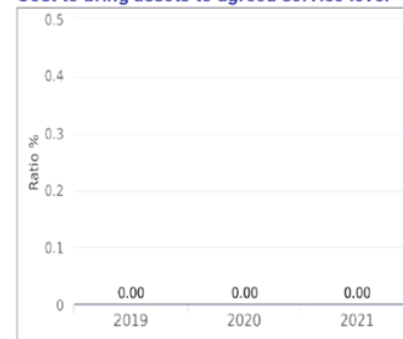
Benchmark: —  $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

#### Cost to bring assets to agreed service level



#### Cost to bring assets to agreed service level

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

#### Commentary on result

20/21 ratio 0.00%

Narrandera Shire Council | Report on infrastructure assets as at 30 June 2021 | For the year ended 30 June 2021

## Narrandera 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	224.31%	117.93%	177.08%	130.94%	166.01%	25.75%	>=100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	13.10%	11.72%	22.44%	1.04%	19.31%	10.06%	<2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	93.44%	180.05%	199.67%	159.68%	247.49%	123.29%	>100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost							

# Narrandera Shire Council

## Public notice – Presentation of financial statements

as per Section 418 (3) of the Local Government Act.

In accordance with Section 418 (3) of the Local Government Act, 1993, Narrandera Shire Council advises that the ordinary Council meeting to be held on 21/09/21 will include the presentation of the audited financial statements and the auditor's report for the year ending 30/06/2021.

A summary of the financial statements is provided below:

	2021 \$ '000	2020 \$ '000
<b>Income Statement</b>		
Total income from continuing operations	28,923	25,038
Total expenses from continuing operations	19,623	20,695
<b>Operating result from continuing operations</b>	<b>9,300</b>	<b>4,343</b>
<b>Net operating result for the year</b>	<b>9,300</b>	<b>4,343</b>
<b>Net operating result before grants and contributions provided for capital purposes</b>	<b>1,293</b>	<b>2,274</b>
<b>Statement of Financial Position</b>		
Total current assets	30,089	32,040
Total current liabilities	(6,495)	(5,781)
Total non-current assets	216,740	204,634
Total non-current liabilities	(533)	(75)
<b>Total equity</b>	<b>239,801</b>	<b>230,818</b>
<b>Other financial information</b>		
Unrestricted current ratio (times)	5.03	6.07
Operating performance ratio (%)	6.16%	8.65%
Debt service cover ratio (times)	215.52	—
Rates and annual charges outstanding ratio (%)	9.25%	8.28%
Infrastructure renewals ratio (%)	214.32%	113.12%
Own source operating revenue ratio (%)	44.46%	56.70%
Cash expense cover ratio (months)	19.67	20.77

In accordance with Section 420 of the *Local Government Act, 1993*, any person may make a submission in writing to Council with respect to the Council's Audited Financial Statements or the Auditor's Reports.

Copies of the Audited Financial Statements and the Auditor's Reports may be inspected at:

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

Submissions close one week after the above public meeting has been held.

## 20.2 FINANCIAL ASSISTANCE GRANT

**Document ID:** 576644

**Author:** Finance Manager

**Authoriser:** Deputy General Manager Corporate and Community

**Theme:** Statutory and Compulsory Reporting – Financial / Audit

**Attachments:**

1. **Advice - Local Grants Commission** [↓](#)
2. **Appendix A - Local Grants Commission** [↓](#)
3. **Appendix B - Local Grants Commission** [↓](#)
4. **Appendix D - Local Grants Commission** [↓](#)

### RECOMMENDATION

That Council:

1. Receives and notes the information contained in the Federal Assistance Grant report.
2. Approves for the budgets that were amended at the August meeting for the Lake Talbot Pool to be re-instated with the balance of funds transferred to the Computer Replacement reserve.

### PURPOSE

The purpose of this report is to present Council with information regarding the Financial Assistance Grant (FAG) allocation for 2021-2022.

### SUMMARY

This report contains information in relation to the calculation and allocation of the Financial Assistance Grant for 2021-2022.

### BACKGROUND

The Financial Assistance Grant makes up approximately 33% of Council's revenue. The grant consists of two components, a general purpose component and a local road component. Both components of the grant are untied, allowing Council to allocate the funds according to local priorities.

- Council's 2021-2022 adopted budget provided for an increase of 1.5% (\$75,186) on the 2020-2021 allocation.
- The 2021-2022 FAG has increased by 2.2%.
- Council has received notification that the allocation for 2021-2022 is \$5,311,557 which is \$223,979 higher than the adopted budget.
- Of the \$223,979 additional funds in 2021-2022, \$81,326 is a positive adjustment on the 2020-2021 grant due to Consumer Price Index (CPI) variations.
- Although this amount is higher, considerations are to be made regarding the 2022-2023 allocation due to the economic downturn and a forward projection of a reduced CPI, resulting in Council receiving a lower allocation for 2022-2023 than the 2021-2022 amount.

At the August meeting, the budget was reviewed with a report provided to Council indicating budget savings to provide for the higher than anticipated Lake Talbot Pool Management contract. The Financial Assistant Grant allocation was unknown at this time and accordingly funds were reallocated to cover the cost of the contract.

Given Council has now received advice on the allocation for 2021-2022 and the amount is higher than originally budgeted, the funds will be used to reinstate the budgets that were amended at the August meeting with the balance of the funds transferred to the Computer Replacement reserve (\$150,554).

Resp	GL #	Item	21/22	22/23	23/24	24/25	25/26
<b>Income</b>							
CDM	810	Centrelink Agent Fee	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
<b>Total Income</b>			\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
<b>Expenses</b>							
GM	111	Governance	\$ 17,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
GEM	211	Administration - Insurance	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
HR	213	Human Resources - Training Exp	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
FM	220	Fringe Benefits Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
CT	616	Community Services	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
CDM	823	Bettering Barellan	\$ 4,489	\$ 4,491	\$ 4,492	\$ 4,494	\$ 4,495
MPA	824	Grong Grong Community	\$ 860	\$ 860	\$ 860	\$ 860	\$ 860
CDM	826	Railway Station	\$ 687	\$ 687	\$ 687	\$ 687	\$ 687
CDM	827	Parkside Museum	\$ 11,607	\$ 11,607	\$ 11,607	\$ 11,607	\$ 11,607
CDM	828	Arts & Culture	\$ 2,682	\$ 2,682	\$ 2,682	\$ 2,682	\$ 2,682
EDM	1014	Events & Activities Promotion	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Expenses</b>			\$ 69,825	\$ 60,827	\$ 60,828	\$ 60,830	\$ 60,831
<b>Capital</b>							
CDM	810	Library Computer Seating	\$ 3,000	\$ -	\$ -	\$ -	\$ -
<b>Total Capital</b>			\$ 3,000	\$ -	\$ -	\$ -	\$ -
			<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>
<b>Income</b>			\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
<b>Expenses</b>			\$69,825.00	\$60,826.50	\$60,828.00	\$60,829.50	\$60,831.00
<b>Capital</b>			\$ 3,000.00	\$ -	\$ -	\$ -	\$ -
<b>Total</b>			\$73,425.00	\$61,426.50	\$61,428.00	\$61,429.50	\$61,431.00

## RECOMMENDATION

That Council:

1. Receives and notes the information contained in the Federal Assistance Grant report.
2. Approves for the budgets that were amended at the August meeting for the Lake Talbot Pool to be re-instated with the balance of funds transferred to the Computer Replacement reserve.





NSW Local Government Grants Commission  
5 O'Keefe Avenue NOWRA NSW 2541  
Locked Bag 3015 NOWRA NSW 2541

OUR REFERENCE: A784605  
YOUR REFERENCE:  
CONTACT: Helen Pearce  
(02) 4428 4131  
helen.pearce@olg.nsw.gov.au

Mr George Cowan  
General Manager  
Narrandera Shire Council  
By email: george.cowan@narrandera.nsw.gov.au  
cc: council@narrandera.nsw.gov.au

20 August 2021

Dear Mr Cowan

In accordance with the NSW Local Government Grants Commission's (Commission) policy of providing information to councils about the way the Commission calculates financial assistance grants (FAGs), please find attached a summary of Council's 2021-22 estimated FAGs entitlement (**Appendix A**).

The Commonwealth Treasury's estimate of the Consumer Price Index (CPI) for 2020-21 has been adjusted up since the 2021-22 mid-year end of financial year update. When compared to the 2020-21 final adjusted amount, the total national FAGs for 2021-22 increased by 2.2%. The 2020-21 estimated entitlement comparison to the 2019-20 final adjusted amount was 1.1%, and remains the lowest percentage increase since the paused indexation period of 2014-15 to 2016-17. Accordingly, the State's FAGs allocation for 2021-22 is slightly higher than last year, however the ongoing economic impact of the pandemic is difficult to predict.

The national FAGs figure for 2021-22 is \$2.657 billion and is made up of \$1.840 billion for the general purpose component and \$0.817 billion for the local roads component. The national estimated entitlement for 2020-21 increased by \$38.9 million to account for final adjustments to the CPI and population shares for the year.

The national general purpose component was distributed across the states and territories on a population basis. NSW received 31.8% or \$584.8 million in the general purpose component, which represents a 1.7% increase on last year's final figure. The local roads component is based on an historical formula. NSW's share of the total road funding is a fixed 29% share, or \$236.9 million. The total FAGs allocation to NSW for 2021-22 is \$821.7 million.

Council's 2021-22 FAGs estimated entitlement, compared to the 2020-21 final entitlement is as follows:

Year	General Purpose \$	Local Roads \$	Total \$	Change
2020-21 final	\$3,436,652	\$1,667,734	\$5,104,386	
2021-22 est.	\$3,530,258	\$1,699,985	\$5,230,243	2.5%

T 02 4428 4100 F 02 4428 4199 TTY 02 4428 4209  
E [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au)  
W <http://www.olg.nsw.gov.au>  
(follow the "Commissions & Tribunals" links)



To assist councils with budgets and bank reconciliations, a breakdown of the 2021-22 quarterly instalments is attached (**Appendix A**). The NSW Statement of Payments is also attached (**Appendix B**).

As councils will be aware, the Commission is required to adhere to the National Principles which mandate a per capita payment based on population growth/decline. It is also the policy of the NSW Government to explore opportunities to direct grants to communities with the greatest relative need. The Commission has had regard to these policies in allocating the grants.

A key challenge for the Commission continues to be the Commonwealth's request to apply the minimum per capita grant, which has a significant impact on the ability of the Commission to redirect funding. The map contained in **Appendix D** identifies the rate of population change in NSW from 2006 to 2016. **Appendix D** also lists the revised expenditure categories, disability factors, data sources used in calculating the expenditure allowance and the relative disability allowance.

Following the impacts of the global economic downturn and the pandemic, last year the Commission faced the challenge of a substantially reduced CPI estimate. NSW received an increase of just 0.9%, or \$5.1 million, on the prior year's final general purpose component figure. This was substantially lower than the 4%, or \$21.3 million, increase NSW received in 2019-20. However, at the time, the CPI had been underestimated by the Commonwealth and the adjustment increase for the 2020-21 final CPI has been welcomed by the Commission. The increase has enabled the Commission to resume the quarantining of \$5.0 million for the application to the relative disability allowance (it had to be reduced to \$4.5 million of quarantined funds in the previous year). This ensures that additional funds are still able to be directed to those councils with a greater relative need whilst ensuring that additional uncertainty is not delivered to the sector during this difficult time with the implementation of the 0% floor to the general purpose grant. However, the CPI has not been restored to higher levels of recent years and further fluctuations cannot be ruled out.

In addition to these calculations, the Commonwealth Government decided to retain the practice of forward payments of approximately half of the financial assistance grants, based on the 2020-21 estimates for payment. The Commonwealth Government decided to make this year's early payment given the ongoing cashflow challenges faced by local government across Australia and to allow councils early access to the funds to help manage the cumulative impacts of drought, bushfires and now the COVID-19 crisis. Councils received approximately 52% of their estimated 2021-22 FAGs on 8 June 2021. The remainder of the grant entitlements will be paid in quarterly instalments in August 2021, November 2021, February 2022 and May 2022.

#### **CONSIDERATIONS FOR 2022-23 GRANTS**

Councils should be mindful that, given the current economic environment, there is a real possibility that there will be an extended period of a reduced CPI going forward. Should that occur, the Commission will likely need to restore the negative floor to ensure the integrity of the FAGs allocation system is maintained. Such a decision will result in some councils receiving less in the 2022-23 GPC than they will in 2021-22.

**SPECIAL SUBMISSIONS RELATING TO 2022-23 GRANTS**

Special submissions from councils for 2022-23 will be considered by the Commission. The purpose of a submission is to give councils the opportunity to present information on the financial impact of inherent expenditure disabilities beyond councils' control that are not generally recognised in the current methodology. Please refer to the expenditure functions and Council's disability factors listed in **Appendix A**. This process allows the Commission to adequately consider all legitimate factors that affect councils' capacity to deliver services.

**Appendix C**, titled *Guidelines for Special Submissions*, contains guidelines for preparing submissions – please read the guidelines carefully.

Submissions should be e-mailed to the Commission at [olg@olg.nsw.gov.au](mailto:olg@olg.nsw.gov.au) by **15 November 2021**.

I would ask that this letter please be tabled at the next Council meeting.

If you have any questions concerning these matters, please contact me on (02) 4428 4131.

Yours sincerely



**Helen Pearce**  
**Executive Officer**

APPENDIX A  
LOCAL GOVERNMENT GRANTS COMMISSION 2021-22 FINANCIAL ASSISTANCE GRANTS

## Narrandera (S) Council

### General Purpose Component

#### Expenditure Allowance

Expenditure Functions	State ave cost per capita
Recreation and cultural	\$221.57
Admin and governance	\$260.32
Education and community	\$65.10
Roads, bridges, footpaths and aerodromes	\$203.08
Public order, safety, health and other	\$166.99
Housing amenity	\$73.09

Recreation and cultural			Pop <SS = relative disadvantage Pop >SS = 0 ATSI <SS = 0 ATSI >SS = relative disadvantage
Disability Measure	LGA measure	State Std (SS)	Weighted DF%
Population	5,858	63,801	33.6%
Aboriginal & Torres Strait Islander	9.7%	2.9%	15.7%

Admin and governance			
Disability Measure	LGA measure	State Std	Weighted DF%
Population	5,858	63,801	110.2%

Education and community			
Disability Measure	LGA measure	State Std	Weighted DF%
Population	5,858	63,801	104.1%

Roads, bridges, footpaths and aerodromes			
Disability Measure	LGA measure	State Std	Weighted DF%
Population	5,858	63,801	212.0%
Road Length	1,479	1,153	10.7%

Public order, safety, health and other			RTD <SS = 0 RTD >SS = relative disadvantage Env <SS = 0 Env >SS = relative disadvantage
Disability Measure	LGA measure	State Std	Weighted DF%
Population	5,858	63,801	76.6%
Rainfall, topography and drainage index	140%	161%	0.0%
Environment (Ha of environmental lands)	641	54,087	0.0%

Housing amenity			
Disability Measure	LGA Std	State Std	Weighted DF%
Population	5,858	63,801	18.7%

#### Isolation Allowance

Outside the Greater Statistical Area	Yes
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**APPENDIX A**  
**LOCAL GOVERNMENT GRANTS COMMISSION 2021-22 FINANCIAL ASSISTANCE GRANTS**

**Pensioner Rebate Allowance**

PR <SS = relative disadvantage (+ allowance)	
PR >SS = relative advantage (- allowance)	
LGA % Pensioner Rebates (PR) Res Props:	23.0%
State Standard (SS) % PR	15.2%

**Revenue Allowance**

Revenue Allowance	
CV <SS = relative disadvantage (+ allowance)	
CV >SS = relative advantage (- allowance)	
No. of Urban Properties:	2,775
Standard Value Per Property:	\$489,908
Council Value (CV):	\$56,688

No. of Non-urban Properties:	820
Standard Value Per Property:	\$791,049
Council Value (CV):	\$882,166

**Relative Disadvantage Allowance**

Unsealed roads; Isolation; Population Decline	\$69,997
Special Submission	-

<b>Total General Purpose Grant</b>	<b>\$3,530,258</b>
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**Local Roads Component**

Population:	5,858
Local Road Length (km):	1,479
Length of Bridges on Local Roads (m):	728

Road/Population Allowance:	\$1,636,106
Bridge Length Allowance:	\$63,879
<b>Local Roads Total:</b>	<b>\$1,699,985</b>

<b>Total Grant</b>	<b>\$5,230,243</b>
--------------------	--------------------

**Quarterly Instalments Payable in 2021-22 for 2021-22 FAGs**

	August 2020	
GPC	\$452,050.00	
LRC	\$218,508.00	\$670,558.00
	November 2020	
GPC	\$452,050.00	
LRC	\$218,508.00	\$670,558.00
	February 2021	
GPC	\$452,050.00	
LRC	\$218,508.00	\$670,558.00
	May 2021	
GPC	\$452,050.00	
LRC	\$218,508.00	\$670,558.00
	TOTAL	
GPC	\$1,808,200.00	
LRC	\$874,032.00	\$2,682,232.00



TAB 7 A778361 NSW LOCAL GOVERNMENT GRANTS COMMISSION - 2021-22 FINANCIAL ASSISTANCE GRANTS - STATEMENT OF PAYMENTS													
Councils	Population 30/6/2020	2021-22 Recommended General Purpose Entitlement	2021-22 Recommended Local Roads Entitlement	2021-22 Recommended Total Entitlement	2020-21 General Purpose CPI/Pop Adjustment	2020-21 Local Roads CPI/Pop Adjustment	2020-21 Total CPI/Pop Adjustment	2021-22 General Purpose Advance Payment	2021-22 Local Roads Advance Payment	2021-22 Total Advance Payment	2021-22 General Purpose Payments	2021-22 Local Roads Payments	2021-22 Total Payments
Albury (C)	55,055	5,152,088	1,557,516	6,709,604	84,309	22,748	107,057	2,565,274	782,620	3,347,894	2,671,123	797,644	3,468,767
Armidale Regional	29,704	4,517,819	2,491,322	7,009,141	72,638	38,557	111,195	2,253,188	1,317,179	3,570,367	2,337,269	1,212,700	3,549,969
Ballina (S)	45,217	3,305,009	1,547,089	4,852,098	53,229	22,561	75,790	1,634,912	773,746	2,408,658	1,723,326	795,904	2,519,230
Balranald (S)	2,306	3,230,070	1,420,140	4,650,210	50,318	20,898	71,216	1,580,048	710,552	2,290,600	1,700,340	730,486	2,430,826
Bathurst Regional	43,996	4,551,726	2,145,958	6,697,684	74,351	31,487	105,838	2,263,191	1,075,646	3,338,837	2,362,886	1,101,799	3,464,685
Bayside	181,472	3,898,395	1,254,852	5,153,247	62,341	18,210	80,551	2,013,033	653,411	2,666,444	1,947,703	619,651	2,567,354
Bega Valley (S)	34,727	5,449,839	2,160,373	7,610,212	88,116	30,461	118,577	2,703,005	1,030,993	3,733,998	2,834,950	1,159,841	3,994,791
Bellingen (S)	13,141	3,131,182	985,744	4,116,926	49,210	14,716	63,926	1,532,126	489,096	2,021,222	1,648,266	511,364	2,159,630
Berrigan (S)	8,784	3,661,950	1,504,490	5,166,440	58,618	22,100	80,718	1,813,933	757,454	2,571,387	1,906,635	769,136	2,675,771
Blacktown (C)	382,831	13,605,285	3,769,623	17,374,908	222,989	55,146	278,135	6,976,189	1,907,845	8,884,034	6,852,085	1,916,924	8,769,009
Bland (S)	5,937	5,128,595	3,236,511	8,365,106	81,673	46,393	128,066	2,537,520	1,569,596	4,107,116	2,672,748	1,713,308	4,386,056
Blayney (S)	7,382	2,019,778	924,383	2,944,161	31,496	13,521	45,017	981,379	470,366	1,451,745	1,069,895	467,538	1,537,433
Blue Mountains (C)	79,195	7,684,380	1,435,578	9,119,958	125,815	21,294	147,109	3,825,609	717,819	4,543,428	3,984,586	739,053	4,723,639
Bogan (S)	2,529	3,143,801	1,553,337	4,697,138	48,787	22,844	71,631	1,544,846	774,057	2,318,903	1,647,742	802,124	2,449,866
Bourke (S)	2,625	4,748,302	2,047,211	6,795,513	73,671	30,068	103,739	2,300,873	1,023,817	3,324,690	2,521,100	1,053,462	3,574,562
Brewarrina (S)	1,553	3,477,425	1,407,418	4,884,843	52,486	20,566	73,052	1,651,578	698,005	2,349,583	1,878,333	729,979	2,608,312
Broken Hill (C)	17,269	4,826,354	516,577	5,342,931	76,110	7,657	83,767	2,387,212	251,893	2,639,105	2,515,252	272,341	2,787,593
Burwood	40,866	909,109	286,422	1,195,531	14,192	4,231	18,423	457,732	148,891	606,623	465,569	141,762	607,331
Byron (S)	35,773	2,176,076	1,299,469	3,475,545	34,469	18,937	53,406	1,066,846	648,779	1,715,625	1,143,699	669,627	1,813,326
Cabonne	13,677	3,153,961	2,202,399	5,356,360	49,957	32,416	82,373	1,554,118	1,099,425	2,653,543	1,649,800	1,135,390	2,785,190
Camden	107,806	2,465,507	1,706,689	4,172,196	40,409	24,294	64,703	1,241,771	830,604	2,072,375	1,264,145	900,379	2,164,524
Campbelltown (C)	174,078	8,341,128	1,960,500	10,301,628	136,710	28,673	165,383	4,200,933	959,292	5,160,225	4,276,905	1,029,881	5,306,786
Canada Bay (C)	96,550	2,074,094	679,889	2,753,983	33,574	10,056	43,630	1,060,627	347,657	1,408,284	1,047,041	342,288	1,389,329
Canterbury-Bankstown	380,406	8,338,985	2,828,833	11,167,818	136,675	41,802	178,477	4,200,014	1,422,993	5,623,007	4,275,646	1,447,642	5,723,288
Carrathool (S)	2,796	4,184,917	2,497,608	6,682,525	65,479	36,543	102,022	2,039,279	1,247,724	3,287,003	2,211,117	1,286,427	3,497,544
Central Coast	345,809	22,016,217	4,699,429	26,715,646	360,474	68,895	429,369	10,960,803	2,338,131	13,298,934	11,415,888	2,430,193	13,846,081
Central Darling (S)	1,829	4,689,325	1,710,939	6,400,264	72,698	25,134	97,832	2,267,835	853,288	3,121,123	2,494,188	882,785	3,376,973
Cessnock (C)	61,256	5,712,415	1,897,626	7,610,041	93,438	27,089	120,527	2,844,749	908,049	3,752,798	2,961,104	1,016,666	3,977,770
Clarence Valley	51,730	7,939,237	3,503,908	11,443,145	129,680	51,497	181,177	3,955,607	1,725,706	5,681,313	4,113,310	1,829,699	5,943,009
Cobar (S)	4,417	4,562,100	1,847,627	6,409,727	72,121	27,202	99,323	2,249,829	922,735	3,172,564	2,384,392	952,094	3,336,486
Coffs Harbour (C)	77,648	5,458,525	2,389,795	7,848,320	89,325	35,051	124,376	2,717,874	1,207,394	3,925,268	2,829,976	1,217,452	4,047,428
Coolamon (S)	4,291	2,673,121	1,382,048	4,055,169	42,518	20,299	62,817	1,337,803	725,534	2,063,337	1,377,836	676,813	2,054,649
Coonamble (S)	3,907	3,005,406	1,584,121	4,589,527	46,948	23,294	70,242	1,510,772	791,366	2,302,138	1,541,582	816,049	2,357,631
Cootamundra-Gundagai Regional	11,225	3,954,803	1,678,242	5,633,045	63,434	24,693	88,127	1,963,818	838,157	2,801,975	2,054,419	864,778	2,919,197
Cowra (S)	12,730	3,490,681	1,558,131	5,048,812	55,491	22,917	78,408	1,732,911	785,035	2,517,946	1,813,261	796,013	2,609,274
Cumberland	242,674	6,489,875	1,850,925	8,340,800	106,368	27,394	133,762	3,610,485	891,394	4,501,879	2,985,758	986,925	3,972,683
Dubbo Regional	54,044	8,342,705	3,643,507	11,986,212	136,322	53,489	189,811	4,149,257	1,882,605	6,031,862	4,329,770	1,814,391	6,144,161
Dungog (S)	9,664	1,896,832	991,804	2,888,636	29,368	14,541	43,909	913,710	491,085	1,404,795	1,012,490	515,260	1,527,750
Edward River	9,083	4,333,635	1,636,732	5,970,367	69,498	24,052	93,550	2,168,262	824,080	2,992,342	2,234,871	836,704	3,071,575
Eurobodalla (S)	38,952	5,618,246	1,777,492	7,395,738	91,220	26,181	117,401	2,776,650	892,293	3,668,943	2,932,816	911,380	3,844,196
Fairfield (C)	210,825	7,522,617	1,807,588	9,330,205	123,295	26,887	150,182	3,788,744	911,967	4,700,711	3,857,168	922,508	4,779,676
Federation	12,598	4,945,519	2,390,224	7,335,743	80,144	35,028	115,172	2,429,948	1,190,359	3,620,307	2,595,715	1,234,893	3,830,608
Forbes (S)	9,920	3,790,897	2,085,976	5,876,873	60,431	30,661	91,092	1,892,545	1,043,543	2,936,088	1,958,783	1,073,094	3,031,877
Georges River	160,272	3,442,975	1,183,932	4,626,907	55,728	17,498	73,226	1,772,964	576,583	2,349,547	1,725,739	624,847	2,350,586
Gilgandra (S)	4,229	2,865,148	1,440,125	4,305,273	45,102	21,217	66,319	1,433,629	752,104	2,185,733	1,476,621	709,238	2,185,859
Glen Innes Severn	8,873	3,084,592	1,484,922	4,569,514	48,704	21,767	70,471	1,523,597	737,581	2,261,178	1,609,699	769,108	2,378,807
Goulburn Mulwaree	31,554	3,603,906	1,929,295	5,533,201	57,983	27,396	85,379	1,779,866	945,951	2,725,817	1,882,023	1,010,740	2,892,763
Greater Hume (S)	10,841	3,537,307	2,241,640	5,778,947	56,485	32,771	89,256	1,762,984	1,128,061	2,891,045	1,830,808	1,146,350	2,977,158
Griffith (C)	27,155	4,251,687	1,765,344	6,017,031	67,662	25,908	93,570	2,106,062	885,121	2,991,183	2,213,287	906,131	3,119,418
Gunnedah (S)	12,690	3,246,658	1,722,478	4,969,136	51,300	25,323	76,623	1,599,524	856,588	2,456,112	1,698,434	891,213	2,589,647
Gwydir (S)	5,299	3,084,079	1,996,031	5,080,110	48,532	29,459	77,991	1,556,047	1,013,538	2,569,585	1,576,564	1,011,952	2,588,516

Councils	Population 30/6/2020	2021-22 Recommended General Purpose Entitlement	2021-22 Recommended Local Roads Entitlement	2021-22 Recommended Total Entitlement	2020-21 General Purpose CPI/Pop Adjustment	2020-21 Local Roads CPI/Pop Adjustment	2020-21 Total CPI/Pop Adjustment	2021-22 General Purpose Advance Payment	2021-22 Local Roads Advance Payment	2021-22 Total Advance Payment	2021-22 General Purpose Payments	2021-22 Local Roads Payments	2021-22 Total Payments
Hawkesbury (C)	67,749	2,744,617	1,820,636	4,565,253	44,970	27,000	71,970	1,382,675	919,612	2,302,287	1,406,912	928,024	2,334,936
Hay (S)	2,943	2,591,374	867,697	3,459,071	40,107	12,749	52,856	1,290,491	433,787	1,724,278	1,340,990	446,659	1,787,649
Hills (S)	183,791	3,948,229	2,165,442	6,113,671	62,193	30,977	93,170	1,928,084	1,018,724	2,946,808	2,082,338	1,177,695	3,260,033
Hilltops	18,617	5,618,487	3,016,390	8,634,877	90,397	43,966	134,363	2,814,722	1,509,123	4,323,845	2,894,162	1,551,233	4,445,395
Hornsby (S)	152,419	3,274,315	1,511,588	4,785,903	53,138	22,413	75,551	1,591,732	729,654	2,321,386	1,735,721	804,347	2,540,068
Hunters Hill (M)	14,962	352,930	134,039	486,969	5,510	2,057	7,567	169,378	60,236	229,614	189,062	75,860	264,922
Inner West	201,880	4,336,801	1,440,196	5,776,997	70,174	21,283	91,457	2,111,186	732,972	2,844,158	2,295,789	728,507	3,024,296
Inverell (S)	17,780	4,281,577	2,378,230	6,659,807	68,167	32,471	100,638	2,122,452	1,102,606	3,225,058	2,227,292	1,308,095	3,535,387
Junee (S)	6,676	2,138,864	999,818	3,138,682	33,590	14,697	48,287	1,046,152	507,985	1,554,137	1,126,302	506,530	1,632,832
Kempsey (S)	29,921	4,540,974	2,006,390	6,547,364	72,649	28,191	100,840	2,240,004	915,512	3,155,516	2,373,619	1,119,069	3,492,688
Kiama (M)	23,685	1,303,835	539,133	1,842,968	20,270	8,053	28,323	626,175	295,525	921,700	697,930	251,661	949,591
Ku-ring-gai	127,603	2,741,177	1,198,496	3,939,673	44,434	17,511	61,945	1,362,111	593,830	1,955,941	1,423,500	622,177	2,045,677
Kyogle	8,788	3,109,011	1,716,152	4,825,163	49,002	25,274	74,276	1,716,902	836,169	2,553,071	1,618,111	905,257	2,523,368
Lachlan (S)	6,089	6,407,125	3,632,596	10,039,721	101,912	53,362	155,274	3,165,625	1,811,276	4,976,901	3,343,412	1,874,682	5,218,094
Lake Macquarie (C)	207,775	13,907,121	2,963,321	16,870,442	227,691	43,758	271,449	6,923,604	1,496,405	8,420,009	7,211,208	1,210,674	8,721,882
Lane Cove (M)	40,534	898,879	304,761	1,203,640	14,032	4,498	18,530	441,404	155,873	597,277	471,507	153,366	624,893
Leeton (S)	11,343	3,660,656	1,121,765	4,782,421	57,773	16,438	74,211	1,814,875	556,935	2,371,810	1,903,554	581,268	2,484,822
Lismore (C)	43,667	4,541,183	2,092,598	6,633,781	73,878	30,761	104,639	2,251,325	1,036,117	3,287,442	2,363,736	1,087,242	3,450,978
Lithgow (C)	21,516	3,762,094	1,357,879	5,119,973	60,036	19,938	79,974	1,854,830	678,908	2,533,738	1,967,300	698,909	2,666,209
Liverpool (C)	231,296	6,606,970	2,489,628	9,096,598	108,287	36,312	144,599	3,327,619	1,255,246	4,582,865	3,387,638	1,270,694	4,658,332
Liverpool Plains (S)	7,853	2,662,407	1,476,107	4,138,514	41,948	21,717	63,665	1,317,197	739,202	2,056,399	1,387,158	758,622	2,145,780
Lockhart (S)	3,259	2,470,820	1,445,261	3,916,081	39,191	21,258	60,449	1,257,288	724,470	1,981,758	1,252,723	742,049	1,994,772
Lord Howe Island (Bd)	403	247,007	0	247,007	3,753	0	3,753	116,003	0	116,003	134,757	0	134,757
Maitland (C)	87,395	5,808,896	1,513,774	7,322,670	95,095	22,035	117,130	2,892,005	763,610	3,655,615	3,011,986	772,199	3,784,185
Mid-Coast	94,395	12,997,202	5,781,799	18,779,001	212,055	84,603	296,658	6,476,360	2,891,051	9,367,411	6,732,897	2,975,351	9,708,248
Mid-Western Regional	25,367	4,430,317	2,612,477	7,042,794	70,547	38,539	109,086	2,191,640	1,309,394	3,501,034	2,309,224	1,341,622	3,650,846
Moree Plains (S)	13,077	5,389,293	3,103,467	8,492,760	85,836	45,663	131,499	2,759,560	1,557,006	4,316,566	2,715,569	1,592,124	4,307,693
Mosman (M)	30,785	728,685	249,557	978,242	11,375	3,710	15,085	349,709	123,500	473,209	390,351	129,767	520,118
Murray River	12,330	5,782,103	3,052,815	8,834,918	92,888	44,853	137,741	2,900,308	1,432,955	4,333,263	2,974,683	1,664,713	4,639,396
Murrumbidgee (new)	3,916	3,210,847	1,755,435	4,966,282	50,663	25,791	76,454	1,610,970	857,744	2,468,714	1,650,540	923,482	2,574,022
Muswellbrook (S)	16,355	2,857,979	980,991	3,838,970	44,861	14,449	59,310	1,388,528	483,380	1,871,908	1,514,312	512,060	2,026,372
Nambucca (S)	19,861	3,045,967	1,309,512	4,355,479	47,685	19,296	66,981	1,475,715	657,197	2,132,912	1,617,937	671,611	2,289,548
Narrabri (S)	13,049	5,261,449	2,518,695	7,780,144	84,532	37,038	121,570	2,649,724	1,253,885	3,903,609	2,696,257	1,301,848	3,998,105
Narrandera (S)	5,858	3,530,246	1,699,985	5,230,231	56,332	24,994	81,326	1,778,390	850,946	2,629,336	1,808,188	874,033	2,682,221
Narramine (S)	6,460	3,203,480	1,550,533	4,754,013	51,165	22,795	73,960	1,609,659	773,193	2,382,852	1,644,986	800,135	2,445,121
Newcastle (C)	167,363	10,864,770	1,912,399	12,777,169	178,060	27,454	205,514	5,317,926	887,015	6,204,941	5,724,904	1,052,838	6,777,742
North Sydney	75,094	1,613,175	511,801	2,124,976	26,216	7,580	33,796	790,208	254,089	1,044,297	849,183	265,292	1,114,475
Northern Beaches	274,041	5,886,980	2,341,217	8,228,197	95,576	34,707	130,283	2,922,250	1,188,146	4,110,396	3,060,306	1,187,778	4,248,084
Oberon	5,419	1,991,016	1,032,130	3,023,146	31,075	15,087	46,162	977,424	488,542	1,465,966	1,044,667	558,675	1,603,342
Orange (C)	42,503	3,661,052	1,271,115	4,932,167	59,092	18,607	77,699	1,796,550	626,264	2,422,814	1,923,594	663,458	2,587,052
Parkes (S)	14,728	4,547,140	2,280,564	6,827,704	72,885	33,524	106,409	2,256,649	1,164,121	3,420,770	2,363,376	1,149,967	3,513,343
Parramatta (C) (new)	260,296	7,427,962	2,114,477	9,542,439	121,743	31,280	153,023	3,741,106	1,083,663	4,824,769	3,808,599	1,062,094	4,870,693
Perrin (C)	216,282	8,628,390	2,744,496	11,372,886	141,418	38,241	179,659	4,345,641	1,308,598	5,654,239	4,424,167	1,474,139	5,898,306
Port Macquarie-Hastings	85,952	6,556,373	3,195,297	9,751,670	107,297	46,694	153,991	3,264,770	1,613,819	4,878,589	3,398,900	1,628,172	5,027,072
Port Stephens	74,506	5,604,654	1,327,205	6,931,859	91,693	19,566	111,259	2,790,700	668,613	3,459,313	2,905,647	678,158	3,583,805
Queanbeyan-Palerang Regional	62,239	3,781,687	2,679,176	6,460,863	61,772	39,113	100,885	1,884,374	1,337,820	3,222,194	1,959,085	1,380,469	3,339,554
Randwick (C)	156,619	3,364,501	1,038,093	4,402,594	54,392	15,328	69,720	1,703,094	525,316	2,228,410	1,715,799	528,105	2,243,904
Richmond Valley	23,490	3,765,645	1,702,541	5,468,186	60,088	25,061	85,149	1,856,288	852,208	2,708,496	1,969,445	875,394	2,844,839
Ryde (C)	133,224	2,861,928	1,015,447	3,877,375	45,873	14,906	60,779	1,475,960	518,626	1,994,586	1,431,841	511,727	1,943,568
Shellharbour (C)	74,622	4,424,644	992,940	5,417,584	72,437	14,955	87,392	2,202,820	511,835	2,714,655	2,294,261	496,060	2,790,321
Shoalhaven (C)	107,191	9,204,324	3,710,513	12,914,837	150,680	54,208	204,888	4,582,678	1,872,888	6,455,566	4,772,326	1,891,833	6,664,159
Silverton (VC)	50	36,278	0	36,278	582	0	582	18,766	0	18,766	18,094	0	18,094
Singleton	23,380	2,671,774	1,424,870	4,096,644	41,891	20,754	62,645	1,292,364	719,648	2,012,012	1,421,301	725,976	2,147,277
Snowy Monaro Regional	20,997	7,167,489	2,940,144	10,107,633	116,016	43,948	159,964	3,571,870	1,485,872	5,057,742	3,711,635	1,498,220	5,209,855



Councils	Population 30/6/2020	2021-22 Recommended General Purpose Entitlement	2021-22 Recommended Local Roads Entitlement	2021-22 Recommended Total Entitlement	2020-21 General Purpose CPI/Pop Adjustment	2020-21 Local Roads CPI/Pop Adjustment	2020-21 Total CPI/Pop Adjustment	2021-22 General Purpose Advance Payment	2021-22 Local Roads Advance Payment	2021-22 Total Advance Payment	2021-22 General Purpose Payments	2021-22 Local Roads Payments	2021-22 Total Payments
Snowy Valleys	14,412	4,650,090	1,487,465	6,137,555	74,659	21,909	96,568	2,289,001	737,240	3,026,241	2,435,748	772,134	3,207,882
Strathfield (M)	47,767	1,048,832	323,024	1,371,856	16,399	4,741	21,140	534,302	166,292	700,594	530,929	161,473	692,402
Sutherland (S)	232,369	4,991,768	2,151,441	7,143,209	80,588	31,802	112,390	2,443,380	1,077,962	3,521,342	2,628,976	1,105,281	3,734,257
Sydney (C)	248,736	5,343,365	1,486,396	6,829,761	86,086	21,927	108,013	2,886,435	790,326	3,676,761	2,543,016	717,997	3,261,013
Tamworth Regional	62,545	6,486,013	4,567,935	11,053,948	105,754	67,221	172,975	3,231,617	2,287,191	5,518,808	3,360,150	2,347,965	5,708,115
Temora (S)	6,274	2,550,162	1,415,961	3,966,123	40,131	20,771	60,902	1,270,394	761,634	2,032,028	1,319,899	675,098	1,994,997
Tenterfield (S)	6,470	3,501,773	1,778,435	5,280,208	55,415	28,160	83,575	1,750,330	884,977	2,635,307	1,806,858	919,618	2,726,476
Tibooburra (VC)	134	81,466	0	81,466	1,306	0	1,306	40,361	0	40,361	42,411	0	42,411
Tweed (S)	98,382	8,041,776	3,136,906	11,178,682	131,527	45,845	177,372	4,004,449	1,560,023	5,564,472	4,168,854	1,622,728	5,791,582
Upper Hunter (S)	14,167	3,383,531	2,094,558	5,478,089	53,350	30,818	84,168	1,666,477	1,046,168	2,712,645	1,770,404	1,079,208	2,849,612
Upper Lachlan (S)	8,274	3,104,667	2,052,685	5,157,352	49,274	30,203	79,477	1,547,473	1,026,636	2,574,109	1,606,468	1,056,252	2,662,720
Uralla (S)	5,944	1,824,821	999,201	2,824,022	28,256	14,912	43,168	887,528	491,870	1,379,398	965,549	522,243	1,487,792
Wagga Wagga (C)	65,770	7,274,038	3,489,339	10,763,377	119,000	51,676	170,676	3,623,098	1,759,247	5,382,345	3,769,940	1,781,768	5,551,708
Walcha	3,105	1,668,915	1,014,513	2,683,428	25,465	14,929	40,394	819,401	507,189	1,326,590	874,979	522,253	1,397,232
Walgett (S)	5,828	5,005,496	2,101,086	7,106,582	79,056	30,916	109,972	2,511,377	1,047,908	3,559,285	2,573,175	1,084,094	3,657,269
Warren (S)	2,716	2,100,537	1,117,028	3,217,565	32,764	16,416	49,180	1,063,032	557,084	1,620,116	1,070,269	576,360	1,646,629
Warrumbungle (S)	9,209	5,070,727	2,633,728	7,704,455	81,040	38,931	119,971	2,550,230	1,321,625	3,871,855	2,601,537	1,351,034	3,952,571
Waverley	74,276	1,595,602	463,371	2,058,973	25,994	6,868	32,862	781,568	229,177	1,010,745	840,028	241,062	1,081,090
Weddin (S)	3,596	1,976,321	1,087,123	3,063,444	30,616	15,979	46,595	983,653	544,784	1,528,437	1,023,284	558,318	1,581,602
Wentworth (S)	7,090	4,509,627	2,183,668	6,693,295	72,611	32,075	104,686	2,258,506	1,091,628	3,350,134	2,323,732	1,124,115	3,447,847
Willoughby (C)	81,196	1,744,258	626,139	2,370,397	28,372	9,283	37,655	886,913	318,632	1,205,545	885,717	316,790	1,202,507
Wingecarribee (S)	51,760	3,334,838	2,070,429	5,405,267	54,371	30,174	84,545	1,661,946	1,034,545	2,696,491	1,727,263	1,066,058	2,793,321
Wollondilly (S)	54,005	2,475,919	1,455,791	3,931,710	40,534	21,626	62,160	1,232,773	741,598	1,974,371	1,283,680	735,819	2,019,499
Wollongong (C)	219,798	16,692,823	2,599,842	19,292,665	273,308	38,404	311,712	8,310,403	1,308,863	9,619,266	8,655,728	1,329,383	9,985,111
Woolahra (M)	59,431	1,276,701	457,368	1,734,069	20,753	6,785	27,538	624,331	228,333	852,664	673,123	235,820	908,943
Yass Valley	17,321	1,903,888	1,487,450	3,391,338	29,450	21,577	51,027	917,524	733,325	1,650,849	1,015,814	775,702	1,791,516
	8,167,158	584,824,936	236,942,282	821,767,218	9,422,892	3,473,233	12,896,125	291,536,853	118,253,076	409,789,929	302,710,975	122,162,439	424,873,414

# **APPENDIX D**

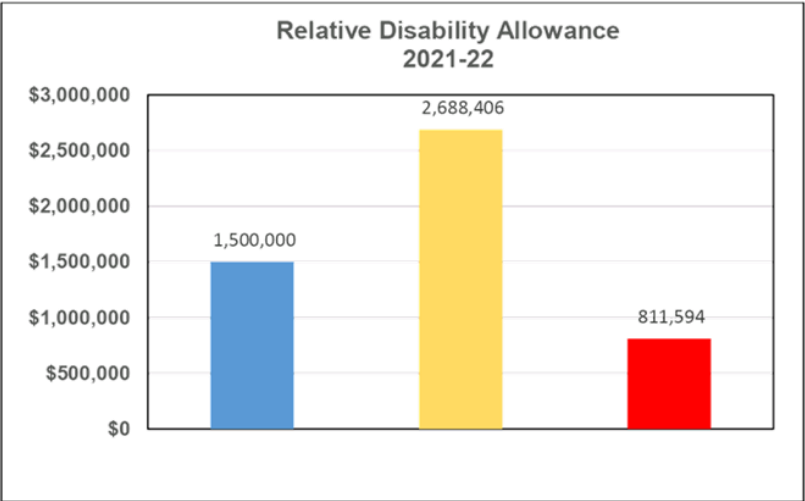
## **LOCAL GOVERNMENT GRANTS COMMISSION 2021-22 FINANCIAL ASSISTANCE GRANTS**

<b>Expenditure Functions with Expenditure Items Listed Below</b>					
<b>(Expenditure Items Source – Financial Data Return – Special Schedule 1/Net Cost of Services – 5 year average gross operational costs)</b>					
<b>Recreation &amp; cultural</b>	<b>Administration &amp; governance</b>	<b>Community amenity</b>	<b>Community services &amp; education</b>	<b>Roads, bridges &amp; footpaths</b>	<b>Public order, safety, health &amp; other</b>
Museums	Administration	Public Cemeteries	Admin & Education	Aerodromes	Animal Containment
Art Galleries	Governance	Public Toilets	Children’s Services	Urban Roads Local	Fire Service Levy
Communities Centres & Halls		Town Planning	Aged and Disabled	Sealed Rural Roads Local	Noxious Plants & Insects
Performing Arts Venues		Street Lighting	Social Protection	Unsealed Rural Roads Local	Environment Protection
Other Sport & Recreation				Bridges on Urban Roads Local	Stormwater Management
Other Performing Arts				Bridges on Sealed Rural Roads Local	Urban Storm Drainage
Public Libraries				Bridges on Unsealed Rural Roads Local	Other
Swimming Pools				Footpaths	Health
Sporting Grounds				Parking Areas	Enforcement of Regulations
Parks and Gardens					Beach Control
					Building Control
					Street Cleaning

**APPENDIX D****LOCAL GOVERNMENT GRANTS COMMISSION  
2021-22 FINANCIAL ASSISTANCE GRANTS**

<b>Expenditure Disability Factors</b>		
<b>Disability Factor</b>	<b>Description</b>	<b>Data Source</b>
<b>Population Size</b>	Number of people residing in local government area. The more people in a community, the cheaper it is to provide resources per person. This suggests compensation for councils with smaller populations	ABS Regional population 2019-20, Estimated Resident Population (released 30 March 2021).
<b>ATSI</b>	Proportion of residents identified as Aboriginal and Torres Strait Islander.	ABS 2075.0 Census of Population and Housing - Counts of Aboriginal and Torres Strait Islander Australians, 2016 (released 5 December 2018).
<b>Local Road Length</b>	Kilometres of road within a local government area.	Data provided by OLG, based on data supplied by each local council for the 2020-21 financial year.
<b>Environment</b>	Hectares of environmental land (hectares of conservation and natural environment, water and inland water bodies).	ABS 1410.0 - LAND AND ENVIRONMENT, Local Government Area, 2011-2018 (released 19 November 2019).
<b>Rainfall, topography and drainage index</b>	An index that measures variation in the cost of construction and maintenance of stormwater drainage based on a number of considerations.	Data provided by OLG, Independent Consultants, 1987, Stormwater Drainage Return.

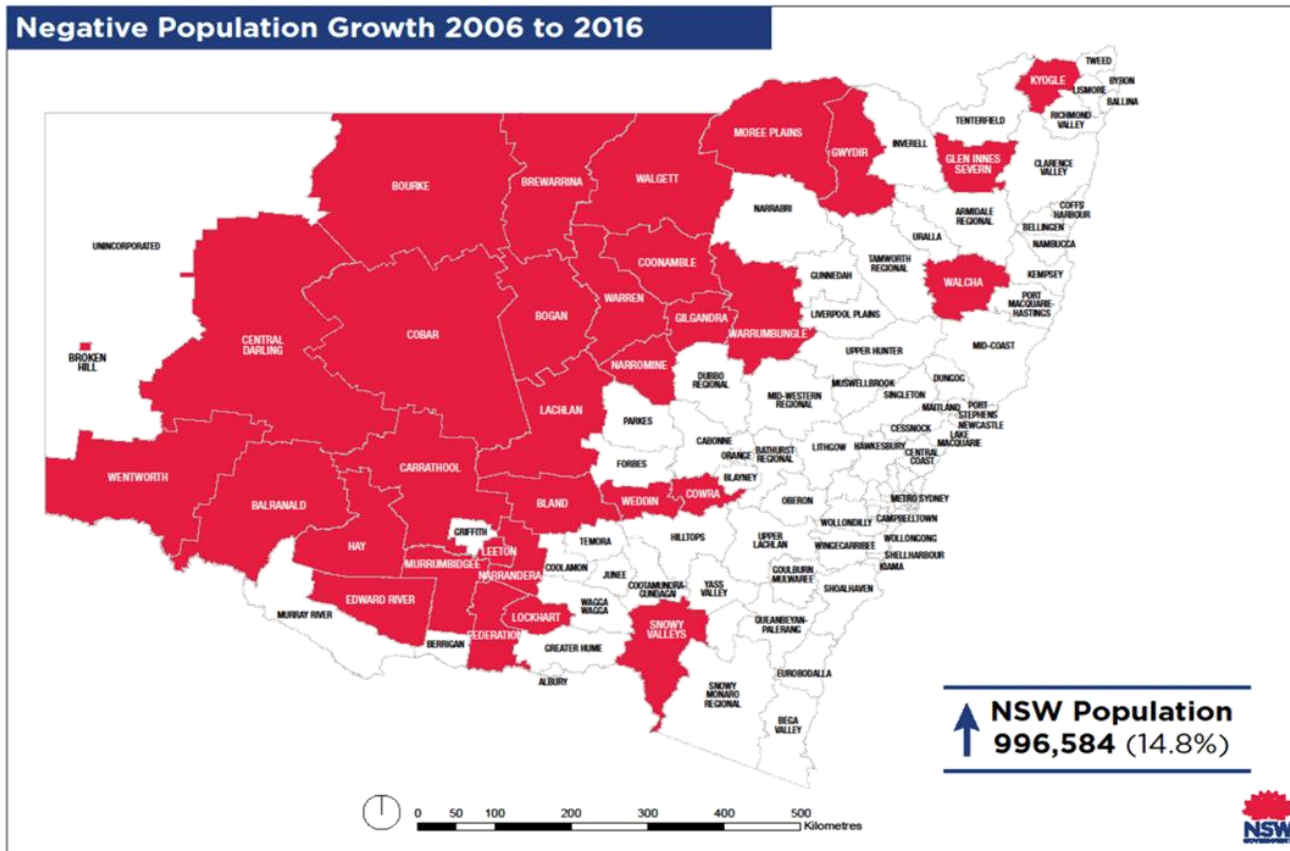
**APPENDIX D**  
**LOCAL GOVERNMENT GRANTS COMMISSION**  
**2021-22 FINANCIAL ASSISTANCE GRANTS**



Within the GPC, \$5.0 million of the \$10.0 million CPI increase was apportioned to councils with greatest relative disadvantage on the basis of unsealed local road lengths (reported by local councils), isolation (ABS population data, 5 years averaged isolation expenditure reported by local councils, distance from Sydney and the nearest major regional centre, Western Zone Allowance), and population decline (ABS Estimated Population 2006-2020) .

## APPENDIX D

**LOCAL GOVERNMENT GRANTS COMMISSION**  
**2021-22 FINANCIAL ASSISTANCE GRANTS**



Red indicates population decline in NSW from 2006-2016.

**20.3 AUGUST STATEMENT OF BANK BALANCES****Document ID:** 576717**Author:** Costing Officer**Authoriser:** Deputy General Manager Corporate and Community**Theme:** Statutory and Compulsory Reporting – Financial / Audit**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Statement of Bank Balances report as of 31 August 2021.

**PURPOSE**

The purpose of this report is to make Council aware of the amount of funds held in its operating account.

**BACKGROUND**

Opening Cashbook Balance	670,047.53
Plus Receipt	3,387,822.25
Less Payments	2,666,911.20
Current Cashbook Balance	<u>1,390,958.58</u>
Statement Summary	
Opening Statement Balance	612,747.65
Plus Receipts	3,128,509.08
Less Payments	2,677,557.85
Current Statement Balance	<u>1,063,698.88</u>
Plus Unpresented Receipts	327,359.49
Less Unpresented Payments	99.79
Reconciliation Balance	<u>1,390,958.58</u>
GL BALANCE	<u>1,390,958.58</u>
Unpaid Creditors	57,812.27
Overdraft Limit arranged with Bank 01/01/1989	350,000.00

**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Statement of Bank Balances report as of 31 August 2021.



**20.4 AUGUST STATEMENT OF INVESTMENTS****Document ID:** 576920**Author:** Senior Finance Officer**Authoriser:** Deputy General Manager Corporate and Community**Theme:** Statutory and Compulsory Reporting – Financial / Audit**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Statement of Investments report as at 31 August 2021.

**PURPOSE**

The purpose of this report is to enable Council to track the progress of its investments.

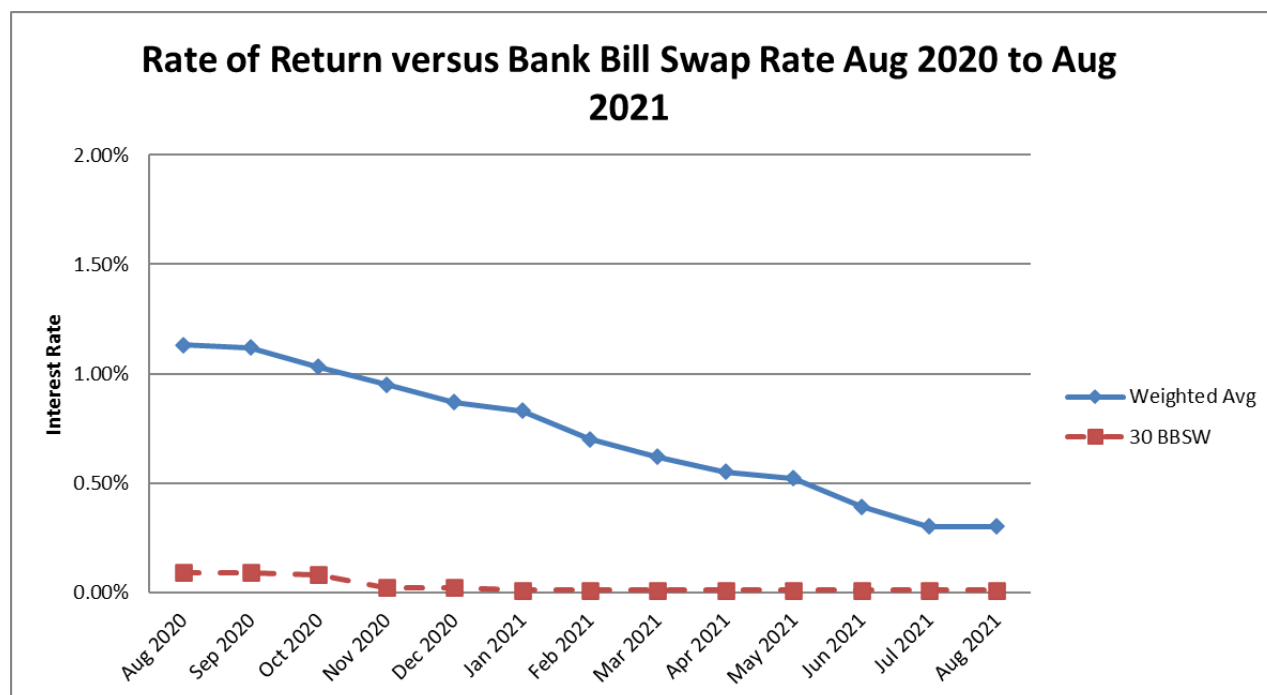
**SUMMARY**

<b><u>Fund Balance (GL)</u></b>	
General	15,133,992.63
Water	7,781,634.25
Sewerage	1,158,362.98
Trust	85,725.48
	<b>24,159,715.34</b>

**BACKGROUND**

<b>Council Funds</b>				
<b>Banking Authority</b>	<b>Amount</b>	<b>%</b>	<b>Yield</b>	<b>Due Date</b>
<b><i>Direct Investments A to BBB-</i></b>				
Elders Rural Bank	1,000,000.00	4.15%	1.51%	18 Oct 2021
Elders Rural Bank	1,000,000.00	4.15%	0.70%	18 Nov 2021
Elders Rural Bank	1,000,000.00	4.15%	0.30%	3 Dec 2021
Bendigo Bank	1,000,000.00	4.15%	0.50%	3 Dec 2021
Bendigo Bank	1,000,000.00	4.15%	0.30%	16 May 2022
Bendigo Bank	750,000.00	3.12%	0.30%	11 Aug 2022
<b><i>Direct Investments AA- to A</i></b>	<b>5,750,000.00</b>	<b>23.87%</b>		

<b>Direct Investments AAA to AA-</b>				
NAB Cashmaximiser	1,323,989.86	5.50%	0.10%	31 Aug 2021
NAB	1,000,000.00	4.15%	0.50%	30 Sep 2021
NAB	1,000,000.00	4.15%	0.50%	1 Oct 2021
NAB	1,000,000.00	4.15%	0.30%	4 Jan 2022
NAB	1,000,000.00	4.15%	0.32%	24 Jan 2022
NAB	1,000,000.00	4.15%	0.35%	19 Apr 2022
NAB	1,000,000.00	4.15%	0.35%	9 Aug 2022
St George	1,000,000.00	4.15%	0.75%	10 Sep 2021
St George	1,000,000.00	4.15%	0.60%	23 Nov 2021
St George	1,000,000.00	4.15%	0.37%	18 Jun 2022
CBA	1,000,000.00	4.15%	0.42%	24 Feb 2022
CBA	1,000,000.00	4.15%	0.42%	24 Feb 2022
CBA	1,000,000.00	4.15%	0.38%	14 Mar 2022
CBA	1,000,000.00	4.15%	0.42%	16 Mar 2022
CBA	1,000,000.00	4.15%	0.38%	14 Apr 2022
CBA	1,000,000.00	4.15%	0.40%	8 Jun 2022
Westpac	1,000,000.00	4.15%	0.77%	1 Sep 2021
Westpac	1,000,000.00	4.15%	0.34%	26 May 2022
	<b>18,323,989.86</b>	<b>76.05%</b>		
Council Funds	<b>24,073,989.86</b>	<b>100%</b>		
<b>Monthly Investment Performance</b>				
Period Ending	Investments	Weighted Average	BBSW 30 day rate	Variance
Aug 2020	27,469,534.55	1.13%	0.090%	1.04%
Sep 2020	26,909,579.32	1.12%	0.090%	1.03%
Oct 2020	26,959,617.52	1.03%	0.080%	0.95%
Nov 2020	27,209,684.39	0.95%	0.020%	0.93%
Dec 2020	26,009,696.10	0.87%	0.020%	0.85%
Jan 2021	24,259,702.13	0.83%	0.010%	0.82%
Feb 2021	24,659,709.71	0.70%	0.010%	0.69%
Mar 2021	23,659,720.19	0.62%	0.010%	0.61%
Apr 2021	23,668,951.65	0.55%	0.010%	0.54%
May 2021	22,418,960.75	0.52%	0.010%	0.51%
Jun 2021	25,718,971.87	0.39%	0.010%	0.38%
Jul 2021	24,073,989.86	0.30%	0.010%	0.29%
Aug 2021	24,159,715.34	0.30%	0.010%	0.29%
<b>Trust Funds</b>				
<b>Banking Authority</b>	<b>Amount</b>	<b>%</b>	<b>Yield</b>	<b>Due Date</b>
<b>Direct Investments AAA to AA-</b>				
National Australia Bank (Art Trust)	53,323.12	67.62%	0.35%	2 Aug 2022
Bendigo Bank (Tourist Trust)	32,402.36	32.38%	0.30%	21 Mar 2022
Trust Funds	<b>85,725.48</b>			



Individual Limits					
Institution	Rating		Amount Invested	Council %	
Bendigo Bank	BBB+	A2	\$ 2,782,402.36	11.5%	Max 20%
Elders Rural Bank	BBB+	A2	\$ 3,000,000.00	12.4%	Max 20%
IMB	BBB	A2	\$ -	0.0%	Max 20%
NAB	AA-	A1+	\$ 7,377,312.98	30.5%	Max 35%
Suncorp	A+	A1	\$ -	0.0%	Max 25%
StGeorge	AA	A1+	\$ 3,000,000.00	12.4%	Max 35%
Macquarie Bank	A-	A1	\$ -	0.0%	Max 25%
Commonwealth Bank	AA-	A1+	\$ 6,000,000.00	24.8%	Max 35%
Westpac	AA	A1+	\$ 2,000,000.00	8.3%	Max 35%

## RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES

The investments listed above have been made in accordance with the Local Government Act, the Regulations and Council's Investment Policy.

## ISSUES AND IMPLICATIONS

### Policy

- N/A

### Financial

- N/A

**Legal / Statutory**

- Compliance with Clause 212 Local Government Regulation 2005

**Community Engagement / Communication**

- N/A

**Human Resources / Industrial Relations (if applicable)**

- N/A

**RISKS**

The Reserve Bank has announced interest rates are anticipated to remain low for two years. This presents a risk to the return received on future investments placed.

**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Statement of Investments report as at 31 August 2021.

**20.5 AUGUST STATEMENT OF RATES AND RECEIPTS****Document ID:** 576996**Author:** Revenue Officer**Authoriser:** Deputy General Manager Corporate and Community**Theme:** Statutory and Compulsory Reporting – Financial / Audit**Attachments:** Nil**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Statement of Rates and Receipts report as at 31 August 2021.

**RATES & CHARGES**

Arrears as at 01.07.2021	864,910.14
21/22 Rate levies & supplementary levies (excl. postponed amounts)	<u>8,461,915.80</u>
	9,326,825.94
Less Pensioner rebates	<u>207,377.95</u>
NET BALANCE	9,119,447.99
Less receipts to 31.08.2021	<u>2,895,504.99</u>
	<u><u>6,223,943.00</u></u>

**Actual % Rate Collection to Net Balance as at 31.08.2021** = **31.75%**

**Comparative % Collection to Net Balance as at 31.08.2020** = **18.21%**

**Anticipated % Collection Rate as at 30.06.2022** = **94.00%**

**WATER CONSUMPTION / SEWER USAGE CHARGES**

Arrears as at 01.07.2021	256,707.64
21/22 Water / Sewer usage charges, supplementary levies & interest	<u>1,907.19</u>
NET BALANCE	258,614.83
Less receipts to 31.08.2021	<u>69,644.38</u>
	<u><u>188,970.45</u></u>

**PURPOSE**

The purpose of this report is to present the Statement of Rates and Receipts as at 31 August 2021.

**SUMMARY**

The Statement of Rates and Receipts are required to be submitted for Council's information each month under Statutory and Compulsory Reporting.

**COLLECTION RATE**

It is noted this year's collection rate is significantly higher than the comparative rates for 2020 due to the Local Government Act 1993 section 747B amendment in April 2020 extending the due date of the first instalment from 31 August 2020 to September 2020. To assist in examining this year's collection rate the comparative for August 2019 was 30.19%

**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Statement of Rates and Receipts report as at 31 August 2021.

**20.6 AUGUST INCOME STATEMENT****Document ID:** 577014**Author:** Senior Finance Officer**Authoriser:** Deputy General Manager Corporate and Community**Theme:** Statutory and Compulsory Reporting – Financial / Audit**Attachments:** 1. August 2021 Income Statement [↓](#)**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Income Statement report for the period ending 31 August 2021.

**PURPOSE**

The purpose of this report is to present Council with the Statement of Income for the period ending 31 August 2021.

**SUMMARY**

This report contains operating income and expenditure for Council's General, Water and Sewer Funds. This statement will differ from that in the Annual Financial Statements due to the accrual process and calculation of depreciation.

**BACKGROUND****Adopted Budget**

The original budget was adopted by Council on 27 May 2021. The budget will be reviewed at the end of each quarter during the year; subsequent reports will have the revised budget disclosed.

**Rates & Annual Charges**

Rates & Charges are reported as fully received because revenue is accounted for once the rates levy has been run. Rates notices for 2021/2022 were issued on 2 July 2021.

**Depreciation**

Depreciation is run on a quarterly basis and will be performed in September.

**Major Variations to Budget**

There are no major variations to budget evident.



**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Income Statement report for the period ending 31 August 2021.

## Narrandera Shire Council

### Consolidated Income Statement

for the period ending 31 August 2021

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	8,253	8,459
User charges and fees	3,338	(146)
Other revenues	524	363
Grants and contributions provided for operating purposes	7,043	997
Grants and contributions provided for capital purposes	7,199	(341)
Interest and investment revenue	214	(32)
Other income	277	38
Net gain from the disposal of assets	91	-
<b>Total income from continuing operations</b>	<b>26,939</b>	<b>9,338</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	8,414	1,405
Materials and services	3,489	931
Borrowing costs	9	-
Depreciation and amortisation	5,705	-
Other expenses	1,852	641
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>19,469</b>	<b>2,977</b>
<b>Operating result from continuing operations</b>	<b>7,470</b>	<b>6,361</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>7,470</b>	<b>6,361</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>271</b>	<b>6,702</b>

## Narrandera Shire Council

### General Fund Income Statement

for the period ending 31 August 2021

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	6,044	6,173
User charges and fees	1,712	(154)
Other revenues	524	363
Grants and contributions provided for operating purposes	7,000	997
Grants and contributions provided for capital purposes	5,516	(309)
Interest and investment revenue	139	(23)
Other income	277	38
Net gain from the disposal of assets	91	
<b>Total income from continuing operations</b>	<b>21,303</b>	<b>7,085</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	6,844	1,289
Materials and services	2,845	808
Borrowing costs	9	-
Depreciation and amortisation	4,868	-
Other expenses	1,476	595
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>16,042</b>	<b>2,692</b>
<b>Operating result from continuing operations</b>	<b>5,261</b>	<b>4,393</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>5,261</b>	<b>4,393</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(255)</b>	<b>4,702</b>

## Narrandera Shire Council

## Water Fund Income Statement

for the period ending 31 August 2021

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	771	811
User charges and fees	1,464	8
Other revenues	-	-
Grants and contributions provided for operating purposes	23	-
Grants and contributions provided for capital purposes	10	8
Interest and investment revenue	65	(8)
Other income	-	-
Net gain from the disposal of assets	-	-
<b>Total income from continuing operations</b>	<b>2,333</b>	<b>819</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	949	56
Materials and services	434	105
Borrowing costs	-	-
Depreciation and amortisation	521	-
Other expenses	220	22
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>2,124</b>	<b>183</b>
<b>Operating result from continuing operations</b>	<b>209</b>	<b>636</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>209</b>	<b>636</b>
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>199</b>	<b>628</b>

## Narrandera Shire Council

### Sewer Fund Income Statement

for the period ending 31 August 2021

	Original Budget	Actual YTD
<b>Income from continuing operations</b>		
Rates and annual charges	1,438	1,475
User charges and fees	162	-
Other revenues	-	-
Grants and contributions provided for operating purposes	20	-
Grants and contributions provided for capital purposes	1,673	(40)
Interest and investment revenue	10	(1)
Other income	-	-
Net gain from the disposal of assets	-	-
<b>Total income from continuing operations</b>	<b>3,303</b>	<b>1,434</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	621	60
Materials and services	210	18
Borrowing costs	-	-
Depreciation and amortisation	316	-
Other expenses	156	24
Net loss from the disposal of assets	-	-
<b>Total expenses from continuing operations</b>	<b>1,303</b>	<b>102</b>
<b>Operating result from continuing operations</b>	<b>2,000</b>	<b>1,332</b>
<b>Operating result from discontinued operations</b>	<b>-</b>	<b>-</b>
<b>Net operating result for the year attributable to Council</b>	<b>2,000</b>	<b>1,332</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>327</b>	<b>1,372</b>

**20.7 AUGUST CAPITAL WORKS PROGRAM**

**Document ID:** 577536  
**Author:** Senior Finance Officer  
**Authoriser:** Deputy General Manager Corporate and Community  
**Theme:** Statutory and Compulsory Reporting – Financial / Audit  
**Attachments:** 1. [August 2021 Capital Program](#) ↓  
2. [August 2021 Capital Expenditure](#) ↓  
3. [August 2021 Operational Expenditure](#) ↓

**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Capital Works report as of 31 August 2021.

**PURPOSE**

The purpose of this report is to enable Council to track the progress of capital works programs. This report is for the period ending 31 August 2021.

**BACKGROUND**

Works listed in the attachment are for works against new budgeted projects for the 2021/2022 year. Key operational expenses are also included in this report and have been highlighted separately.

**PROGRESS TO DATE IN EACH AREA****Administration**

Administration projects are scheduled as follows:

- IT Review and Software Licencing will be reviewed throughout the year.
- The SQL Server Software Licenses project is underway and Magiq is in the process of being migrated to the new 2019 Server.
- Delays have occurred in migrating all staff to Multi Factor Authentication for the Azure Premium P1 Implementation due to the current COVID lockdown.
- The SSA implementation is complete for the SSA implementation project, data is currently being migrated from Exponare.
- iPads for selected staff and ELT have been ordered as part of the Councillor iPad Project.
- The grant submission for the main street CCTV system has been reviewed, awaiting outcome prior to project commencement.
- The Disaster Recovery Plan and Mobile Device Management will commence in September.
- The Integrated Software System will commence in August and continue through the financial year.

- Secure Wireless Network and Replace Firewall projects will commence in October.
- GIS Imagery acquisition will commence in December.
- Replacement of Network Switches will commence in January 2022.
- Replacement of Desktops and Laptops will commence in May 2022.

**Public Order & Safety**

- Quotations for the purchase and installation of a gatekeeper's shelter for the Waste Depot Improvement Works at Barellan Landfill are currently being sought.
- Project is being scoped for the Pound Cattery Holding system.

**Environment**

- Narrandera West Drainage Improvements are subject to an easement over the existing basin, awaiting Land Council's approval.
- The Penstock Gate actuator has been installed for the Larmer Street Flood Mitigation Works - Stage 2, handrail to be installed.
- Council adopted the Long-Term Plan of Management for the Narrandera Waste Facility Masterplan at its March 2021 meeting. Planning for the works has commenced with the preparation of survey and design plans for the operational and drop areas. It is expected that actual construction of the new fencing and civil work will commence shortly.
- Design is to be finalised for Drainage Improvements at Driscoll Road. Pipes to be ordered in September.
- Scope and quotation specifications are currently being developed for the Cemetery Management Plans, Master planning, Management and Mapping software, as per the cemetery service review. Quotations will be planned for September.

**Housing & Community Amenities**

- Furniture for the Narrandera Cemetery will be ordered in September.
- Quotes were unobtainable due to contractors being unavailable for the Barellan Cemetery entrance gate.

**Recreation & Culture**

- Project Scope is being defined for the Lake Talbot Pool Remediation works.
- Book & Resources annual replacement purchasing is on target.
- Council's Building Maintenance Coordinator is providing a scope and timeframe for delivery for the Narrandera Park Oval Grandstand upgrade.
- Project investigation will commence in August for the Lake Talbot Pool installation of Shade Structures and seating located on Plant Room, anticipated completion December.
- Works are progressing in accordance with the timeline for the Narrandera Sportsground Clubrooms.
- Scope is being reviewed for the Outdoor Court Furniture and shelters as all quotes came in outside of budget.



- Barellan Netball Courts design is under review by the football/netball club. Additional funds required with grant applied for.
- OSR New Shed design is under review and ready for procurement.
- Signs are to be installed at Grong Grong Earth Park and Henry Mathieson Oval for the Remote Signage Project.
- Meeting has taken place with representatives for the Marie Bashir Park Irrigation Management System. Quotation specification to be developed in September.
- The festive decorations will be ordered in September for the Barellan Playground Upgrades and festive decorations project.
- Marie Bashir Park drinking fountains/bottle fillers to be ordered.
- Other Town Park upgrades landscaping is scheduled for September.
- Consultant has commenced visual inspections for the Tree Audit.
- IT are ensuring the Biosecurity Mapping Systems are compatible with Council.
- Quotations to be sought in September for the Boat purchase.
- Design has been reviewed for the Narrandera Sportsground drainages and soak. Works are scheduled for October.
- Procurement is expected in November for the Narrandera Playgrounds Upgrades.
- Scope of works is being developed for the Lake Talbot Recreation toilet block landscaping, works planned for November.
- The Lake Talbot seating and shelter revamp will be reviewed in 2022.
- Additional seating and soft fall upgrades will be ordered in November for the Narrandera Adventure Playground Upgrades.
- Replacement Computer Seating for the library was purchased in 2020-2021 financial year. Funds have been transferred to Lake Talbot Pool expenses.

### **Drought Community Funding (Round 2)**

- Narrandera Stadium Upgrade works are 75% complete.

### **Stronger Country Communities (Round 3)**

- Graphic designer has been engaged to complete exterior artwork for the Youth Food Van; interior requirements are being finalised.
- Grant approval has been received for the Creating Future Farmers project.

### **Playground on the Murrumbidgee**

- Tender documents for the build of the Destination and Discovery Hub are being completed. Quotes for the demolition to be called at the end of September.
- The old amenity block has been demolished at the Lake Talbot Tourist Park Amenity Block and Camp Kitchen. Construction of the new building is progressing. The Northbank Walking Track – Bike and Hike trails project scope is being defined.
- Detailed design being completed for the Northbank Pedestrian Bridge prior to the procurement process.

- Materials have been ordered for the Lake Talbot Tourist Park playground, construction commencing late September.
- Development & Heritage approvals are now being sought for the Lattice Railway Bridge.
- Lake Talbot deepening works are grant dependant.

**Local Roads and Community Infrastructure Round 1**

- The Parks and Gardens Committee have determined the scope for the Kiesling Lane Beautification; planter boxes have been built and waterproof inserts to be ordered.
- Irrigation systems are complete and tree planting is still underway for the Tree Planting - All Towns project.
- Melbourne Street kerb and gutter works are nearing completion.
- Laneway Upgrades: Drain and seal selected laneway works to be scheduled.
- Drainage works (various) new culverts and causeways works to be scheduled.
- Weir Park road – 1200m gravel Resheet and Otta Seal works are complete.

**Local Roads and Community Infrastructure Round 2**

- Barellan Pump Track – awaiting grant confirmation for the creation of a bike pump track or alike for the youth of Barellan.
- Consultation has commenced with the design being prepared for the Grong Grong Village – storage facility, toilet and associated equipment for Grong Grong residents to maintain trees and public areas.
- Awaiting final design plans for the Wiradjuri Memorial Wall stage 1, sourcing stone may create some delays.
- Narrandera Sportsground – awaiting grant confirmation for a disabled spectator access area and installation of a digital scoreboard with video capability.
- Barellan Cemetery – works are being performed in consultation with the CWA for the installation of an accessible unisex toilet at the cemetery, including onsite sewerage management system.
- Narrandera Flora and Fauna reserve – awaiting grant confirmation for the upgrade of the carpark and entrance to the reserve.

**Community Building Partnership**

- Quotes are being finalised with the funding body for the Art on the Water Tower Stage 2.

**Crown Lands Infrastructure**

- Works to commence in September to construct drainage and seal the remaining access road at Rocky Water Hole.

**Fixing local Roads Round 1**

- Design is complete for the Brewarrana Bridge Retrofitting. Works to be scheduled when water levels drop. Currently in the process to obtain necessary approvals.
- Completed works are Paintings Bridge.

**Fixing Local Roads Round 2**

- Settlers Road is sealed for the FCR - Sandigo Kywong School Bus Route. Rosedale Road works nearly complete, awaiting seal.

**Fixing Local Roads Round 3**

- Roads Resheeting (Unsealed Rural Roads Resheeting) and Rural Road reseals (Kamarah Road Heavy Vehicle, Erigolia Road Heavy Vehicle and Cowabbie Road Northern Bus Route) and Boree Road is co contribution to match Fixing Local Roads Round 3 Grant application.

**Fixing Country Bridges**

- Molly's Bridge and Somerset Bridge is at design and tender phase.

**Transport & Communication**

- Works to be scheduled are: Urban Roads Construction, Urban Roads Construction – Laneways, Arthur Lane – Victoria to Bolton Street and Arthur Lane – King to Whitton Street. Urban Pavement Rehabilitation, Culvert/ Bridge assessment works and Urban reseals including Bendee, Bolton, Boundary, Dalgetty, Douglas, Mallee, Shady, Wilga Streets and Victoria Avenue. Improvement of Water Haulage, Innovation for Rural Infrastructure Management, Urban Laneway Upgrade- Additional Urban Kerb and Gutter Replacement, Urban Footpath Replacement, Active transport – Walking, and PAMP – Urban Footpath Cadell Street (Twynam and Audley Street).
- Awaiting Seal for carryover works Urban Road Construction: Arthur Lane – Victoria St and Baylis St extend to Kerb.
- Completed works are Red Hill and Bassetts Roads.
- Awaiting grant funding announcement for Urban Footpath to railway overpass.
- Works to commence in September are Rural Sealed Roads Construction which includes Driscoll road, culvert Manderlay road 7.78km and culvert McKenzies Road.
- Roads to recovery resheeting projects include Druces, Pethers, Galore Park, McDonalds, Holloway, Bogolong, Pinehope, Baldwins Roads. Reseal Projects include Strontian, Federal Park and Sandy Creek Roads.
- Regional Roads Capital component of Block Grant include MR243, MR370, MR596 and MR7608, which will be completed as required. Barellan Road works to be completed in the second quarter.
- Awaiting grant approval notification for the LED Street Lighting Replacement which is expected in September.
- Completed works are Box Street.

**Economic Affairs**

- Building Renewal and Upgrades annual program has been identified, scoped and procurement is underway.
- Parkside Museum renewal works are underway. New flooring has been completed, external concrete paths and other works are being undertaken.
- Works are to be scheduled for the Council Chambers cleanout of storage facility.
- Brief finalised in August for the Solar Panels, awaiting grant approval in September.

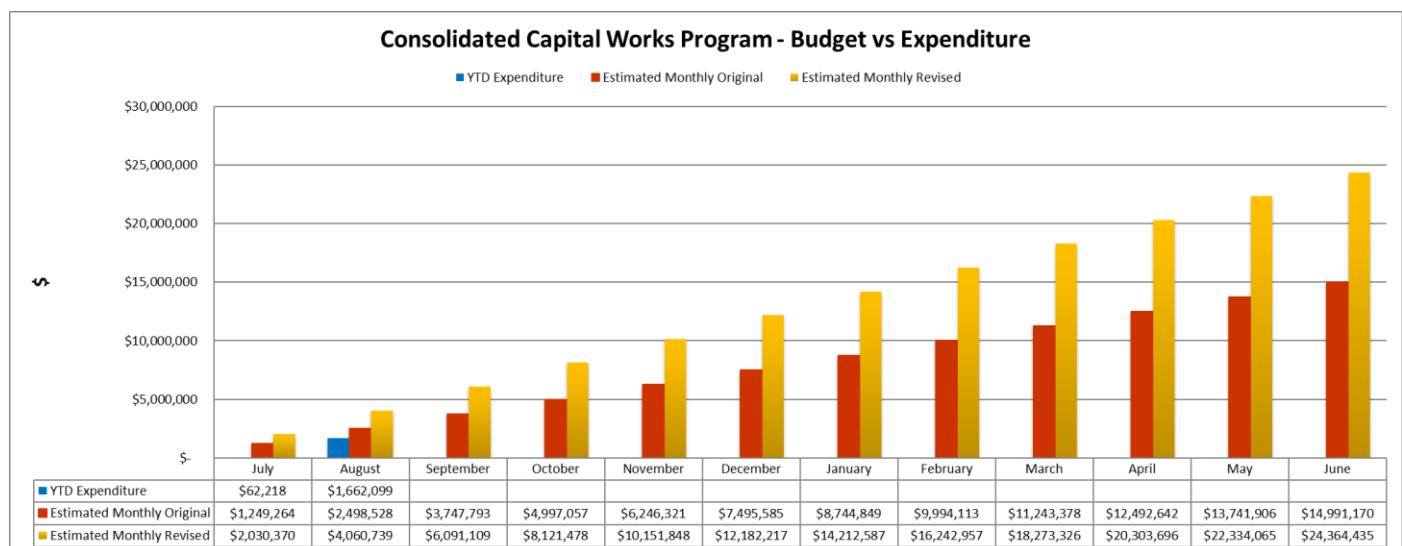
- Project scope is being defined for the Workshop Vehicle Wash Bay.
- Works are nearing completion for the Runway, Taxiway and Apron resealing and re-mark project and the Installation (3) of Apron Flood lights.
- Quotes are currently being sought to undertake works for the Security and Wildlife Perimeter fencing.
- Works to be scheduled for the Carpark, Apron and Hangar Lighting improvements.
- Scope is being developed for Light Vehicles, Trucks and Trailers, Heavy Plant Sales and Other Plant Capital.

### **Water Supplies**

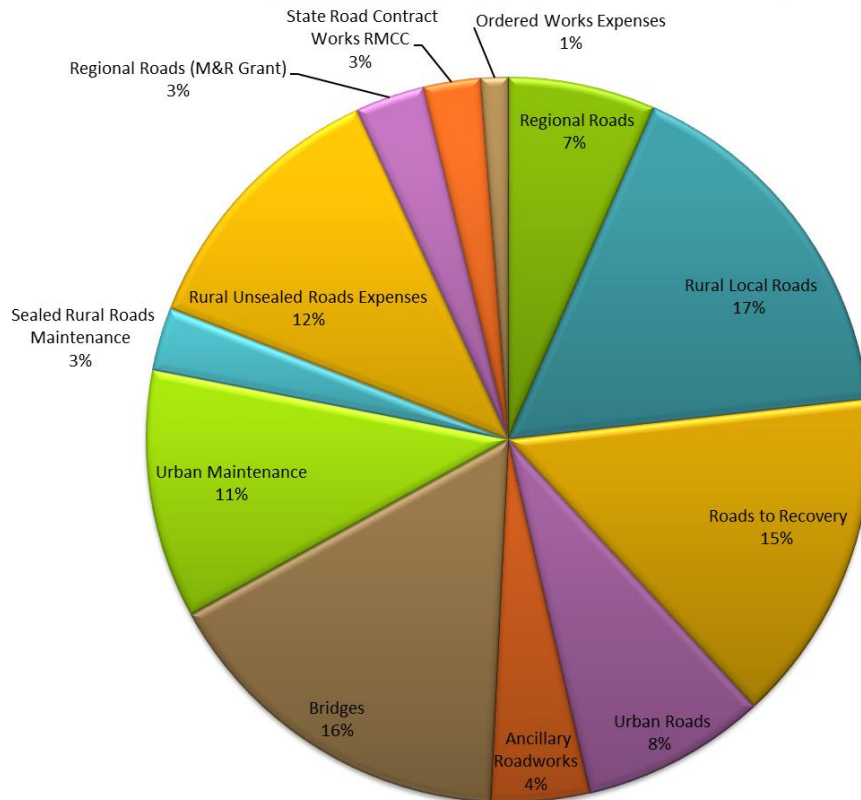
- Hydrant and Valve replacements program is being developed.
- Service replacements will commence as required.
- Hydraulic model is complete for the North Zone Pressure Pump low pressure issues. Specifications are being developed.
- Adams, King and Elwin Street Water Main Replacement is continuing. Program for 2021/22 is being developed.
- Grosvenor St Watermain replacement design and planning is underway, anticipated commencement October.
- WTP filter/ Upgrade design has No progress - IWCM additional works still underway with Public Works expected completion September.
- Pine Hill Reservoir Upgrade construction is underway. Contractors will be on site from September.
- Program for the cul-de-sac ring mains is being developed, works to commence upon completion of the watermain replacements.
- Pine Hill Reservoir fencing project to commence upon completion of the new Reservoir.
- The Pine Hill Pumps Replacement is programmed after the Reservoir construction is complete.
- Gordon Street fencing procurement is underway.
- IWCM Additional works project is awaiting DPIE concurrence for Groundwater Study to complete the project.
- Taggle Software and implementation is underway. Taggle is implementing Council data into software.
- The third batch of filter housings arrived in July for the Household Filter Project. Installation is underway.
- Telemetry Software Upgrade and Hardware Upgrade specifications are complete, works to be programmed prior to Christmas.
- Procurement is underway for the Valve Exerciser.
- Solar Panel funds to be held as co-contribution to Building Better Regions grant application.
- Completed projects are Reservoir cleaning and structural assessments.

## Sewerage Supplies

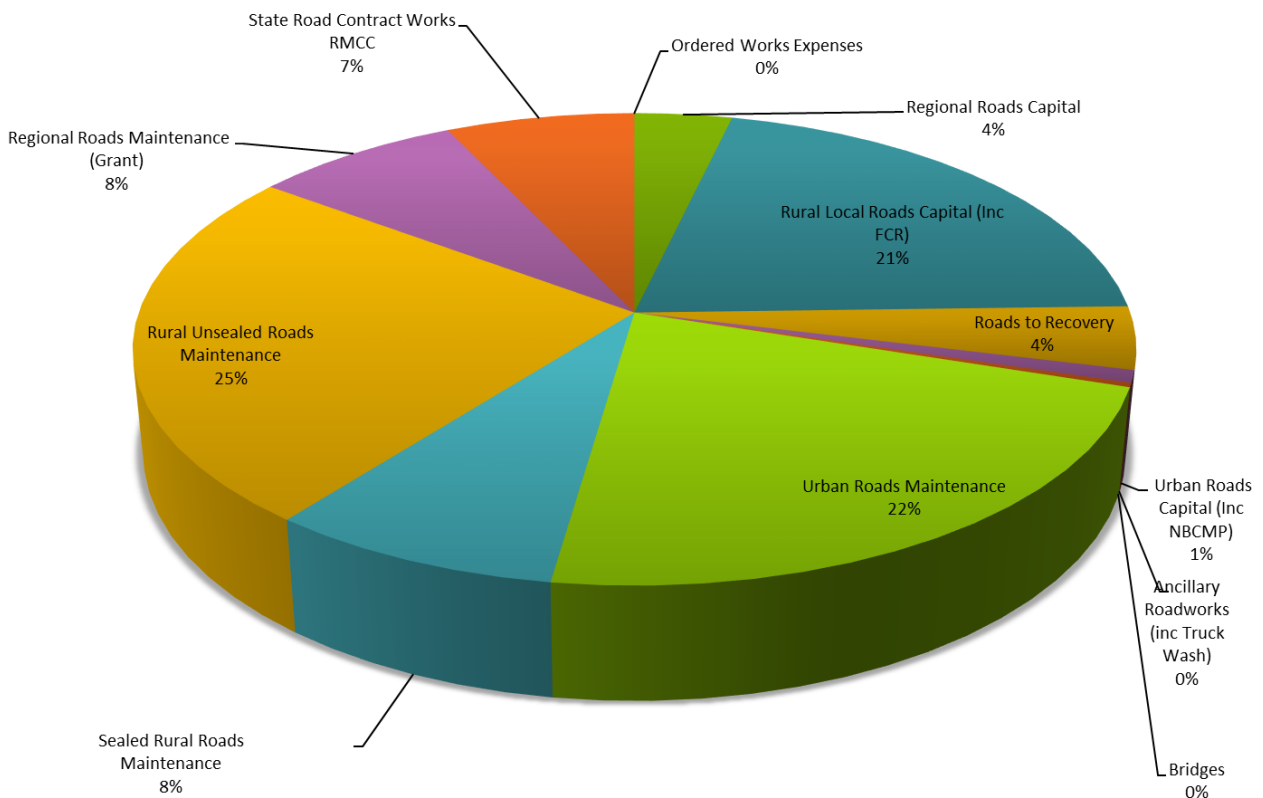
- The Barellan Sewer design tender has been awarded and is underway with anticipated completion in October.
- The design has been updated for the Primary Filter EPA with procurement to begin in November.
- Manhole replacements will be performed as required.
- Scoping is being undertaken for the Flow Meters for Sewer Pump Stations 2, 3 and 4.
- Awaiting public consultation of the report for the Narrandera West Sewer Extension to complete the project.
- Works on the Sewer Main relines are continuing from last financial year, to be completed in October.
- Solar Panel funds to be held as co-contribution to Building Better Regions grant application.
- Telemetry Software Upgrade and Hardware Upgrade specifications are complete, works to be programmed prior to Christmas.

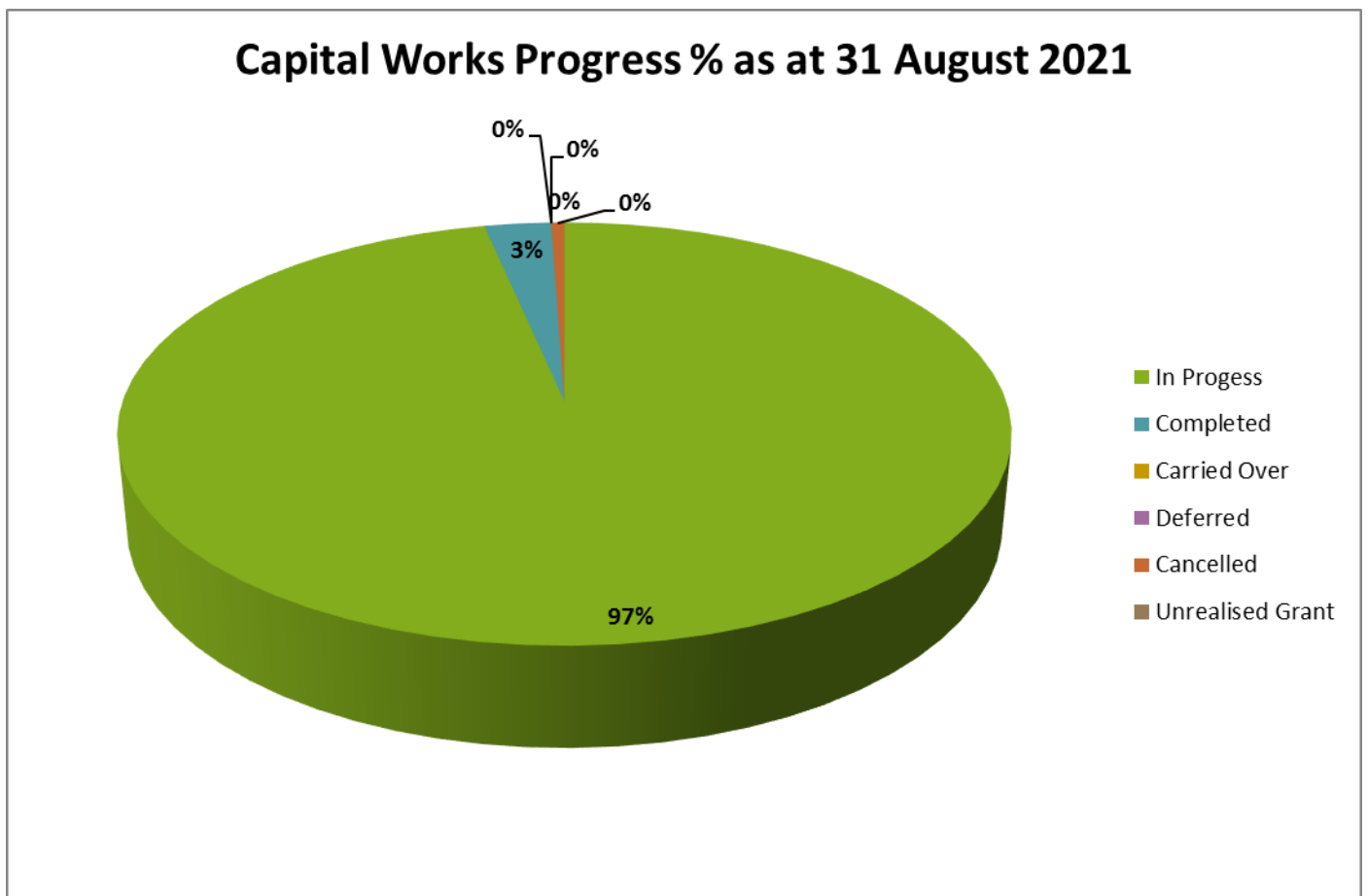
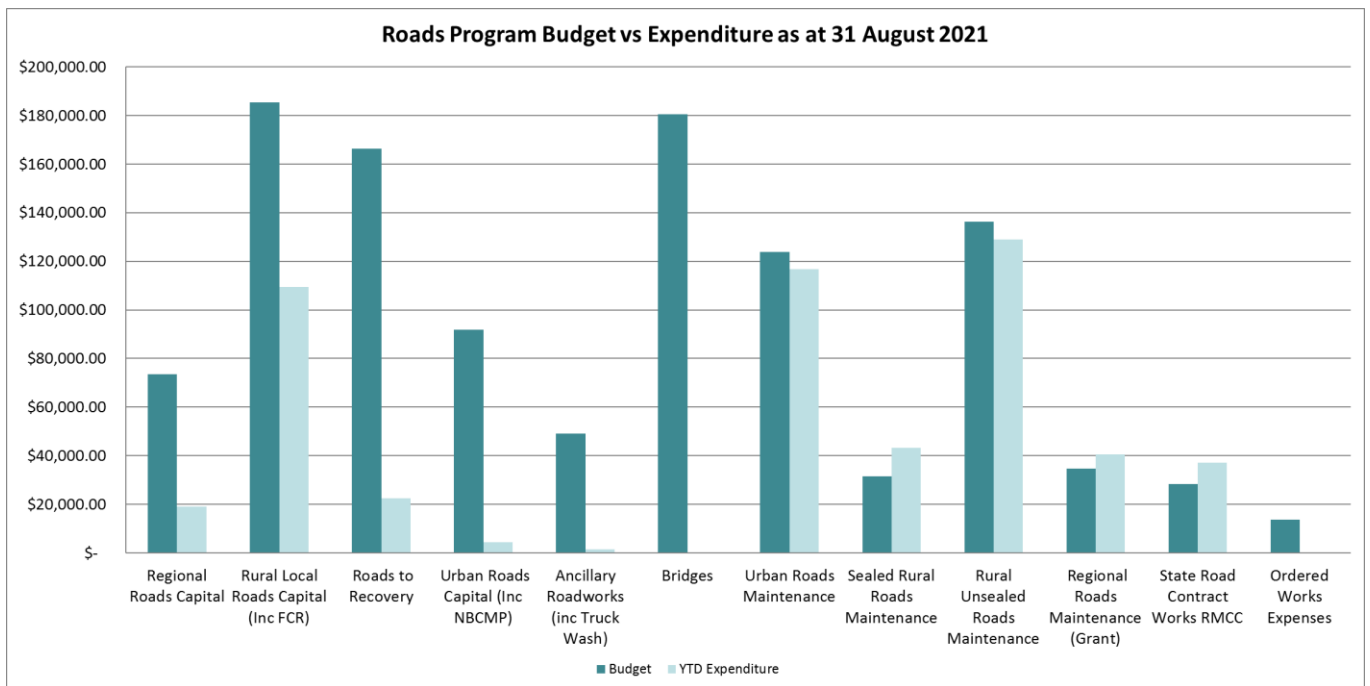


**% Total Roads Budget as at 31 August 2021 - 16.67% of year lapsed**



**% of Roads Expenditure as at 31 August 2021 - 16.67% of year lapsed**





## **TERMINOLOGY**

This report contains an explanation of terminology and headings used in the capital works report. Key terms and terminology are as follows:

**Ledger Number** - This is a reference number for staff to link the report to Council's accounting records.

Capital works are funded from several sources. Codes that denote revenue sources are:



- **Revenue** – Projects funded from revenue raised from Rates & Annual charges, User Fees and Other Revenue.
- **Reserve** – Jobs funded from Council's reserves and unspent grants.
- **Grant & Contributions** - Funding from other Government departments, Councils or organisations.

**Budget** – This is the total allocation to complete the project.

**YTD Exp** – Total expenditure allocated to project as of report date, including commitments.

**Balance** – Amount of unspent funds for each program at reporting date.

**Graph** – The graph at the top of the report displays the original budget adopted by Council, the revised budget and year to date expenditure, including commitments.

## **RELEVANCE TO COMMUNITY STRATEGIC PLAN AND OTHER STRATEGIES / MASTERPLANS / STUDIES**

### **Theme**

Our Infrastructure

### **Goal**

To have an improved and adequately maintained road network

### **Strategy**

56 - Commence identified actions from the Roads Review including implementation of an effective road hierarchy

### **Action**

56.1 - Funding for and any identified projects and opportunities from the strategy to be included and considered by Council as part of the annual budget process

## **ISSUES AND IMPLICATIONS**

### **Policy**

- N/A

### **Financial**

- Advises Council of the status of the Capital Works Program.

### **Legal / Statutory**

- N/A

### **Community Engagement / Communication**

- N/A

### **Human Resources / Industrial Relations (if applicable)**

- N/A

**RISKS**

N/A

**RECOMMENDATION**

That Council:

1. Receives and notes the information contained in the Capital Works report as of 31 August 2021.

## KEY OPERATIONAL &amp; CAPITAL WORKS EXPENSES 2021-22 - as at 31 August 2021

Complete	Unrealised Grant	Cancelled
Carryover	Key Operational	Deferred

16.67%

	Project	Adopted Budget	Commitment	Revised Budget	YTD Expenditure	Balance	%	Comments
1	IT Review	-		\$ 2,453.00	\$0.00	\$ 2,453.00	0%	Will review throughout the year.
2	SQL Server Software Licenses	-		\$ 17,530.00	\$3,380.00	\$ 14,150.00	19%	Waiting on MagiQ to migrate to new SQL 2019 Server.
3	Azure Premium P1 Implementation	-		\$ 12,220.00	\$3,345.00	\$8,875.00	27%	Delays in migrating all staff to MFA due to COVID lockdown.
4	GDA and SSA Implementation	-		\$ 16,053.64	\$14,331.00	\$1,722.64	89%	SSA implementation completed and now migrating data from Exponare.
5	Replace Desktops/Laptops	20,000	\$ 2,192.00	\$ 20,000.00	\$1,524.50	\$16,283.50	8%	Will commence in May.
6	Software Licencing	20,000		\$ 20,000.00	\$2,700.00	\$17,300.00	14%	Will review throughout the year.
7	Councillor iPad Project	5,000	\$ 3,494.00	\$ 5,000.00	\$0.00	\$1,506.00	0%	New iPads for ELT and selected staff have been ordered.
8	Replace Firewall	35,000		\$ 35,000.00	\$0.00	\$35,000.00	0%	Will commence in October.
9	Secure Wireless Network	15,000		\$ 15,000.00	\$0.00	\$15,000.00	0%	Will commence in October.
10	Replace Network Switches	25,000		\$ 25,000.00	\$0.00	\$25,000.00	0%	Will commence in January.
11	Disaster Recovery Planning	5,000		\$ 5,000.00	\$0.00	\$5,000.00	0%	Will commence in September.
12	Mobile Device Management	10,000		\$ 10,000.00	\$0.00	\$10,000.00	0%	Will commence in September.
13	Integrated Software System	20,000		\$ 20,000.00	\$0.00	\$20,000.00	0%	Will commence in August and continue through the financial year.
14	GIS Imagery	10,000		\$ 10,000.00	\$0.00	\$10,000.00	0%	Will commence in December.
15	Pound: Cattery Holding System	-		\$ 3,120.07	-\$0.00	\$3,120.07	0%	Project being scoped.
16	CCTV system for the Main Street	60,000	\$ 5,134.00	\$ 60,000.00	\$0.00	\$54,866.00	0%	Completed a review of the public CCTV systems for Grant submission. Now awaiting outcome of Grant submission before starting.
17	Barellan RFS Station Amenities	-		\$ 28,739.54	\$0.00	\$28,739.54	0%	Works underway.
18	Waste Depot Improvement Works Barellan	87,000		\$ 87,000.00	\$0.00	\$87,000.00	0%	Quotations for the purchase and installation of a gatekeepers shelter are currently being sought for the Barellan Landfill.
19	Ndra Landfill Masterplan improvement works	-		\$ 149,963.91	\$0.00	\$149,963.91	0%	Council Adopted the Long term Plan of Management for the Narrandera Waste Facility at its March 2021 meeting. Planning for the works has commenced with the preparation of survey and design plans for the operational and drop areas. It is expected that actual construction of the new fencing and civil works will start shortly.
20	Larmer St Flood Mitigation Works - Stage 2	-		\$ 5,303.75	\$483.21	\$4,820.54	9%	Penstock Gate actuator complete. Handrail procurement to be installed.
21	Narrandera West Drainage Improvements	28,000		\$ 28,000.00	\$0.00	\$28,000.00	0%	Subject to an easement over existing basin awaiting Land Councils approval.
22	Drainage Improvements Driscoll Road	60,000		\$ 65,627.24	\$612.07	\$65,015.17	1%	Design to be finalised and pipes to be ordered August.
23	Cemetery mangement plans, master planning, management and mapping software - as per cemetery service review	70,000		\$ 70,000.00	\$0.00	\$70,000.00	0%	Scope and quotation specification currently being developed. Quotations will be planned for September.
24	Book & Resources annual replacement	30,896	\$ 2,548.91	\$ 34,613.91	\$1,535.38	\$30,529.62	4%	Purchasing on target.
25	Replacement of Computer Seating	3,000		\$ -	\$0.00	\$0.00	#DIV/0!	replacement computer/desk seats for clients and staff were purchased and received in the 2020-2021 financial year. Assembly and installation are underway.
26	LT Pool Remediation Works	136,000	\$ 32,013.64	\$ 136,000.00	\$0.00	\$103,986.36	0%	Project scope being defined.
27	LT Pool Install shade structures and seating located on Plant Room	60,000		\$ 60,000.00	\$0.00	\$60,000.00	0%	Project investigation to commence in August with project planned to be completed before Christmas, subject to availability.
28	Narrandera Sportsground Drainages & Soak	95,000		\$ 95,000.00	\$0.00	\$95,000.00	0%	Works schedules for October 2021.
29	Ndra Park Oval Grandstand upgrade	20,000		\$ 25,000.00	\$0.00	\$25,000.00	0%	Councils Carpenter is providing a scope and timeframe for delivery.
30	Ndra Sportsground Clubrooms	-		\$ 939,925.02	\$514,200.01	\$425,725.01	55%	Works progressing in accordance with the timeline.
31	Outdoor Courts Furniture/Shelters	-		\$ 15,000.00	\$0.00	\$15,000.00	0%	Reviewing scope as all quotes were outside budget.
32	Barellan Netball Courts	-		\$ 103,500.00	\$0.00	\$103,500.00	0%	Meeting with football/netball club to review designs. Additional funds required, additional grant applied for
33	MBP Irrigation management system	125,000		\$ 125,000.00	\$0.00	\$125,000.00	0%	Meeting has taken place with representatives, quotation spec to be developed September.
34	OSR New Shed	125,000		\$ 125,000.00	\$0.00	\$125,000.00	0%	Design under review and ready for procurement.



KEY OPERATIONAL & CAPITAL WORKS EXPENSES 2021-22 - as at 31 August 2021

Complete	Unrealised Grant	Cancelled
Carryover	Key Operational	Deferred

16.67%

	Project	Adopted Budget	Commitment	Revised Budget	YTD Expenditure	Balance	%	Comments
35	Remote Signage	7,500		\$ 7,500.00	\$0.00	\$7,500.00	0%	Signs to be installed at Grong Grong Earth Park and Henry Mathieson Oval
36	Narrandera Playgrounds Upgrades	10,000		\$ 10,000.00	\$0.00	\$10,000.00	0%	Procurement expected November.
37	Narrandera Adventure Playground Upgrades	25,000		\$ 25,000.00	\$0.00	\$25,000.00	0%	Additional seating, softfall upgrades to be ordered November.
38	BrIn Playground Upgrades and festive decorations	10,000		\$ 10,000.00	\$0.00	\$10,000.00	0%	Festive decorations will be ordered September.
39	MBP Drinking fountains/ bottle fillers	-		\$ 8,000.00	\$0.00	\$8,000.00	0%	Bottle re-filler to be ordered
40	DCF/LCRI - Narrandera Stadium Upgrade	-		\$ 56,289.50	\$7,039.39	\$49,250.11	13%	75% complete
41	SCCF - Youth Food Van Project	-		\$ 9,161.78	\$72.08	\$9,089.70	1%	Graphic designer engage to complete exterior artwork, finalising interior requirements
42	SCCF3A - 0009- Creating Future Farmer	-		\$ 19,950.00	\$0.00	\$19,950.00	0%	Grant approval received
43	POM - Destination & Discovery Hub	-		\$ 3,061,303.30	\$67,573.77	\$2,993,729.53	2%	Tender documents for build being completed. Quotes for demolition to be called end of September.
44	POM - Lattice Railway Bridge	822,000		\$ 831,545.16	\$6,429.10	\$825,116.06	1%	Heritage s60 approvals now being sought
45	POM - LTTP Upgrades to Amenity block & Camp Kitchen	-		\$ 833,690.72	\$121,421.52	\$712,269.20	15%	Old amenity block demolished. Base prepared and building set out
46	POM - LTTP New Playground	60,741	\$ 86,126.36	\$ 60,741.00	\$32,056.83	-\$57,442.19	53%	Materials ordered, construction to commence late August.
47	POM - Extension of Bike & Hike Trails	61,967	\$ 19,738.18	\$ 424,615.58	\$37,792.18	\$367,085.22	9%	Project scope being defined.
48	POM - Northbank Pedestrian Bridge	283,639	\$ 22,318.18	\$ 302,181.07	\$0.00	\$279,862.89	0%	Detailed design being completed, prior to the procurement process.
49	Other Town Park upgrades	-		\$ 20,000.00	\$0.00	\$20,000.00	0%	Landscaping works scheduled
50	2020-25 Tree Audit	-		\$ 38,000.00	\$0.00	\$38,000.00	0%	Tree audit reviewed by the consultant. Visual inspections commenced.
51	Biosecurity Mapping System	-		\$ 23,060.00	\$0.00	\$23,060.00	0%	IT are ensuring the systems are compatible with Council.
52	Remote Signage	-		\$ 7,500.00	\$0.00	\$7,500.00	0%	
53	LRCI - Brewery Flat Improvements - Fire Pits, Seating, Shelters.	-		\$ 3,147.55	\$1,285.53	\$1,862.02	41%	
54	LRCI - Art Centre Storage - Deck and Storage at the rear of the Art centre	-		\$ 5,012.22	\$943.25	\$4,068.97	19%	
55	LRCI - Kiesling Lane Beautification	-		\$ 19,620.00	\$3,641.50	\$15,978.50	19%	Planter boxes have been built. Water proof inserts to be ordered
56	LRCI - Water Tower Surrounds - Tidy up and make usable (Gardens, paths, seating)	-		\$ 7,926.44	\$821.55	\$7,104.89	10%	
57	LRCI - Tree planting - All towns (Subject to consultation)	-		\$ 856.01	\$1,086.58	-\$230.57	127%	Irrigation systems complete, tree planting still underway.
58	LRCI - Melbourne Street - Kerb & Gutter works,	-		\$ 54,587.88	\$49,614.10	\$4,973.78	91%	Works nearing completion
59	LRCI - Laneway Upgrade - Drain and seal a selected laneway.	-		\$ 7,974.66	\$0.00	\$7,974.66	0%	Works to be scheduled
60	LRCI - Drainage Works (Various) - New Culverts and causeways	-		\$ 12,058.35	\$0.00	\$12,058.35	0%	Works to be scheduled
61	LRCI - Weir Park Road - 1200m gravel Resheet and Otta seal	-		\$ 2,982.51	\$1,350.00	\$1,632.51	45%	Works complete
62	Art on the Water Tower Stage 2	-		\$ 25,859.90	\$0.00	\$25,859.90	0%	Finalising quotes with funding body
63	LCRI R2 - Barellan Pump Track	-		\$ 160,000.00	\$49,700.00	\$110,300.00	31%	Awaiting confirmation of grant
64	LCRI R2 - Grong Grong Village - Storage facility, toilet, and associated equipment	-		\$ 108,200.00	\$0.00	\$108,200.00	0%	Consultation commenced with design being prepared.
65	LCRI R2 - Wiradjuri Memorial Wall Stage 1	-		\$ 279,964.00	\$2,400.00	\$277,564.00	1%	Awaiting final design plans, sourcing stone may create some delays.
66	LCRI R2 - Ndra Sportsground - Disabled spectator access areas.	-		\$ 39,440.18	\$62.57	\$39,377.61	0%	Awaiting confirmation of grant
67	LCRI R2 - Ndra Sportsground - Installation of a digital scoreboard, with video capability.	-		\$ 120,000.00	\$0.00	\$120,000.00	0%	Awaiting confirmation of grant
68	LCRI R2 - BrIn Cemetery - Install unisex toilet & sewerage management system.	-		\$ 75,000.00	\$5,712.78	\$69,287.22	8%	Works being programmed consultation with CWA
69	LCRI R2 - Ndra Flora and Fauna reserve - Upgrade carpark & entrance	-		\$ 54,975.00	\$0.00	\$54,975.00	0%	Awaiting confirmation of grant.

KEY OPERATIONAL & CAPITAL WORKS EXPENSES 2021-22 - as at 31 August 2021

Complete	Unrealised Grant	Cancelled
Carryover	Key Operational	Deferred

16.67%

	Project	Adopted Budget	Commitment	Revised Budget	YTD Expenditure	Balance	%	Comments
70	CRIF - Construct drainage and seal the remaining access road at Rocky Water Hole	-		\$ 86,435.90	\$709.23	\$85,726.67	1%	Works to commence September
71	LT Rec Seating and Shelter Revamp	-		\$ 10,000.00	\$0.00	\$10,000.00		Future project
72	LT Rec Toilet block landscaping	20,000		\$ 20,000.00	\$0.00	\$20,000.00	0%	Developing scope of works landscaping planned for November.
73	LT Deepening Works	2,000,000		\$ 2,000,000.00	\$0.00	\$2,000,000.00	0%	Grant dependent
74	Boat Purchase	10,000		\$ 10,000.00	\$0.00	\$10,000.00	0%	Quotations to commence September.
75	Barellan Cemetery Entrance gate	-		\$ 8,000.00	\$0.00	\$8,000.00	0%	Unable to obtain quotes, contractors unavailable.
76	GG Cemetery Furniture	-		\$ 3,834.00	\$0.00	\$3,834.00	0%	
77	Furniture - Narrandera Cemetery	5,000		\$ 5,000.00	\$0.00	\$5,000.00	0%	furniture will be ordered September.
78	Urban Roads Construction	131,381		\$ 131,381.00		\$131,381.00	0%	Works to be scheduled
79	Urban Roads Construction - Laneways	40,922		\$ 40,922.00		\$ 40,922.00	0%	Works to be scheduled
80	Arthur Ln - Victoria to Bolton	-		\$ -	\$0.00			Works to be scheduled
81	Arthur Lane - King to Whitton Street	-		\$ -	\$0.00			Works to be scheduled
82	Urban Roads Construction	-		\$ 10,328.37		\$ 6,004.67	0%	
83	Arthur St (Victoria to Audley) Extend to kerb	-			\$0.00			awaiting seal
84	Baylis St (Jonsen St to May St) Extend to kerb	-			\$4,323.70			awaiting seal
85	Box Street (Barellan)	-			\$0.00			Works complete
86	Culvert/bridge assessment works	-		\$ 15,683.00	\$0.00	\$15,683.00	0%	Works to be scheduled
87	Urban Reseals	120,612		\$ 120,612.00		\$ 120,612.00	0%	
88	Bendee Street	-		\$ -	\$0.00			Works to be scheduled
89	Bolton Street	-		\$ -	\$0.00			Works to be scheduled
90	Boundary Road	-		\$ -	\$0.00			Works to be scheduled
91	Dalgetty Street	-		\$ -	\$0.00			Works to be scheduled
92	Douglas Street	-		\$ -	\$0.00			Works to be scheduled
93	Mallee Street	-		\$ -	\$0.00			Works to be scheduled
94	Shady Street	-		\$ -	\$0.00			Works to be scheduled
95	Victoria Avenue	-		\$ -	\$0.00			Works to be scheduled
96	Wilga Street	-		\$ -	\$0.00			Works to be scheduled
97	Urban Pavement Rehabilitation	132,458		\$ 132,458.00	\$0.00	\$ 132,458.00	0%	Works to be scheduled
98	Improvement of water haulage	-		\$ 15,000.00	\$0.00	\$ 15,000.00	0%	Works to be scheduled
99	Innovation for Rural infrastructure Mgmnt	-		\$ 11,995.00	\$0.00	\$ 11,995.00	0%	Works to be scheduled
100	Urban Laneways Updgrade - additional	-		\$ -	\$0.00	-\$0.00	#DIV/0!	Works to be scheduled
101	Urban K&G Replacement	15,759		\$ 51,593.11	\$0.00	\$51,593.11	0%	Works to be scheduled
102	Urban Footpath Add. Funds requested - To railway overpass	100,000		\$ 100,000.00	\$0.00	\$100,000.00	0%	Awaiting Grant Funding announcement
103	Urban Footpath Replacement	10,506	\$ 25.27	\$ 10,506.00	\$53.41	\$10,427.32	1%	Works to be scheduled
104	Roads Resheeting - (Unsealed rural roads resheeting)	297,368		\$ 297,368.00	\$0.00	\$297,368.00	0%	Co contribution to match Fixing Local Roads Road 3 grant application
105	FLR R1 - Brewarrana Bridge Retrofitting	-		\$ 7,878.79	\$1.00	\$7,877.79	0%	design complete works to be scheduled when water levels drop. Current in process to obtain necessary approvals.
106	Roads to Recovery	997,362		\$ 997,362.00		\$ 973,541.48	0%	
107	Strontian Road - Reseal	-		\$ -	\$408.24			Works to be scheduled
108	Federal Park Road - Reseal	-		\$ -	\$0.00			Works to be scheduled
109	Sandy Creek Road - Reseal	-		\$ -	\$0.00			Works to be scheduled
110	Druces Road (4.35 to 5.35) Resheeting	-	\$ 1,295.45	\$ -	\$8,783.49			Works to be scheduled
111	Pethers Road (0.0 to 0.3) Resheeting	-		\$ -	\$709.23			Works to be scheduled
112	Galore Park Road (0.0 to 1.3) Resheeting	-		\$ -	\$1,276.61			Works to be scheduled
113	Mcdonalds Road (0.0 to 1.97) Resheeting	-		\$ -	\$0.00			Works to be scheduled



KEY OPERATIONAL & CAPITAL WORKS EXPENSES 2021-22 - as at 31 August 2021

Complete	Unrealised Grant	Cancelled
Carryover	Key Operational	Deferred

16.67%

	Project	Adopted Budget	Commitment	Revised Budget	YTD Expenditure	Balance	%	Comments
114	Bogolong Road (6.94 to 9.8) Resheeting	-		\$ -	\$2,836.86			Works to be scheduled
115	Pinehope Road (1.69 to 2.69) Resheeting	-		\$ -	\$2,836.88			Works to be scheduled
116	Baldwins Road (0.0 to 0.75) Resheeting	-		\$ -	\$2,836.88			Works to be scheduled
117	Holloway Road (2.5 to 4.0) Resheeting	-		\$ -	\$2,836.88			Works to be scheduled
118	<b>Rural Roads Reseals</b>	153,995		\$ 153,995.00		\$ 122,116.55	0%	
119	FLR - Kamarah Road Heavy vehicle	-		\$ -	\$0.00			Co contribution to match Fixing Local Roads Road 3 grant application
120	FLR - Erigolia Road Heavy Vehicle	-		\$ -	\$0.00			Co contribution to match Fixing Local Roads Road 3 grant application
121	FLR - Cowabbie Road Northern bus route	-		\$ -	\$0.00			Co contribution to match Fixing Local Roads Road 3 grant application
122	Red Hill Road	-			\$15,808.95			works complete
123	Bassetts Road	-			\$16,069.50			Works complete
124	FCR - Sandigo Kywong school bus route	454,440		\$ 901,347.03	\$75,651.39	\$ 825,695.64	8%	Settlers Road sealed. Rosedale Road works nearly complete, awaiting seal.
125	Boree Road	-		\$ 37,395.81	-\$0.01	\$37,395.82	0%	Co contribution to match Fixing Local Roads Road 3 grant application
126	<b>Rural Sealed Roads Construction</b>	206,620		\$ 206,620.00	\$0.00	\$206,620.00	0%	
127	Driscoll Road	-		\$ 175,000.00	\$2,006.23	\$172,993.77	1%	Works to commence September
128	Culvert Manderlay Road 7.78 km	-		\$ 8,440.00	\$0.00	\$8,440.00	0%	Works to commence September
129	Culvert McKenzies	-		\$ 6,255.00	\$0.00	\$6,255.00	0%	Works to commence September
130	FLR R1 - Paintings Bridge	-		\$ 29,387.34	\$0.00	\$29,387.34	0%	Works complete
131	<b>Regional Roads Capital Works</b>	441,400		\$ 441,400.00		\$ 422,305.40	0%	Barellan Road works to be completed second quarter
132	MR243 - Canola Way to (GG, Gainain, Matong & Coolamon)			\$ -	\$5,324.43			As required.
133	MR370 - To Lockhart			\$ -	\$3,763.75			As required.
134	MR596 - Back Yamma Road (south-west of Morundah)			\$ -	\$0.00			As required.
135	MR7608 - Barellan Road			\$ -	\$10,006.42			Barellan Road works to be completed second quarter
136	<b>Fixing Country Bridges</b>	1,083,532		\$ 1,083,532.00		\$ 1,083,532.00	0%	
137	FCB - Molly's Bridge	-		\$ -	\$0.00			design and tender phase
138	FCB - Somerset Bridge	-		\$ -	\$0.00			design and tender phase
139	LED Street Lighting Replacement	350,000		\$ 350,000.00	\$0.00	\$350,000.00	0%	Waiting grant approval notification expected September.
140	Active Transport - Walking	270,000		\$ 273,727.79	\$452.51	\$273,275.28	0%	Works to be scheduled
141	PAMP - Urban Footpath Cadell st (Tywnam and Audley Sts)	25,000		\$ 25,000.00	\$0.00	\$25,000.00	0%	Works to be scheduled
142	Banner Poles Leeton Road	-		\$ 8,276.04	\$1,087.39	\$7,188.65	13%	
143	Red Hill Signage	-		\$ 37,000.00	\$0.00	\$37,000.00	0%	New subdivision proposal
144	Gateway/Entrance signs	-		\$ 4,183.52	\$0.00	\$4,183.52	0%	Additions to 6 entrance signs/landscape
145	Building renewal and upgrades in portfolio of Manager of Works	146,000	\$ 47,576.42	\$ 163,354.84	\$8,081.04	\$107,697.38	5%	Annual program has been identified scoped and procurement underway.
146	Museum - Ext. paint, disabled ramp, public toilets	-		\$ 25,939.83	\$6,855.92	\$19,083.91	26%	New flooring and external concrete paths and other internal works being undertaken.
147	Council Chambers Cleanout of Storage Facility	-		\$ 5,709.14	\$0.00	\$5,709.14	0%	Works are to be scheduled.
148	Solar Panels	100,000		\$ 100,000.00	\$0.00	\$100,000.00	0%	Brief to be finalised August. Awaiting grant approval in September.
149	Workshop vehicle washbay	100,000		\$ 100,000.00	\$331.99	\$99,668.01	0%	Project scope being defined.
150	Building Renewal Works and Paint Roof	-		\$ -	\$0.00	\$0.00	#DIV/0!	
151	Runway, Taxiway & Apron resealing & re-mark	-		\$ 210,932.55	\$145,662.19	\$65,270.36	69%	Works nearing completion
152	Installation (3) Apron Flood Lights	-		\$ 27,479.29	\$24,199.15	\$3,280.14	88%	Works nearing completion
153	Security & Wildlife Perimeter fencing	-		\$ 409,657.73	\$1,271.95	\$408,385.78	0%	currently seeking quotes to undertake works.
154	Carpark, Apron and hangar lighting improvements	-		\$ -	\$0.00	\$0.00	#DIV/0!	Works to be scheduled.
155	Light Vehicles	462,509		\$ 462,509.00	\$45,454.54	\$417,054.46	10%	Scope being developed
156	Trucks & Trailers	517,600		\$ 517,600.00	\$0.00	\$517,600.00	0%	Scope being developed



## KEY OPERATIONAL &amp; CAPITAL WORKS EXPENSES 2021-22 - as at 31 August 2021

Complete	Unrealised Grant	Cancelled
Carryover	Key Operational	Deferred

16.67%

	Project	Adopted Budget	Commitment	Revised Budget	YTD Expenditure	Balance	%	Comments
157	Heavy Plant Sales	492,963		\$ 492,963.00	\$0.00	\$492,963.00	0%	Scope being developed
158	Other Plant Capital	20,000		\$ 20,000.00	\$3,510.00	\$16,490.00	18%	Scope being developed
159	<b>Water Main Replacements</b>	300,000	\$ 28,595.65	\$ 300,000.00		\$ 216,882.34	0%	Adams, King and Elwin Street main replacements continuing. Program for 2021/22 being developed.
160	Sawmill Road Extension	-			\$2,506.73			
161	Adams St Watermain Replacement	-			\$22,222.58			
162	King St Watermain Replacement	-			\$53,988.35			
163	Grosvenor St Watermain replacement	-			\$4,400.00			Design and planning underway. October start.
164	Hydrant and Valve replacements	65,000		\$ 65,000.00	\$0.00	\$65,000.00	0%	Program for 2021/22 being developed.
165	North Zone Pressure Pump - low pressure issues	40,000		\$ 40,000.00	\$136.32	\$39,863.68	0%	Hydraulic model complete, specification being developed.
166	Solar	95,000		\$ 95,000.00	\$0.00	\$95,000.00	0%	Funds to be held as co-contribution to Better regions grant
167	Services Replacements	20,000	\$ 2,279.74	\$ 20,000.00	\$5,129.85	\$12,590.41	26%	As required.
168	Reservoir cleaning and structural assessment	-		\$ 11,559.60	\$25,696.33	-\$14,136.73	222%	Complete
169	WTP filter/Upgrade design	-		\$ 41,912.00	\$0.00	\$ 41,912.00	0%	No progress - IWCM additional works still underway with Public Works expected completion September.
170	<b>Pine Hill reservoir upgrade</b>	-	\$ 859,946.36	\$ 392,576.88		-\$478,982.25	3%	Construction underway. Contractors will be on site from September.
171	Pine Hill Reservoir Upgrade	-			\$11,612.77			
172	Pad Construction	-			\$0.00			
173	Pine Hill Pumps Replacement	50,000		\$ 50,000.00	\$0.00	\$50,000.00	0%	Still to be programmed after reservoir construction is complete.
174	Gordon St fencing	50,000		\$ 50,000.00	\$2,497.78	\$47,502.22	5%	Procurement underway
175	Pine Hill reservoir fencing/ demolition	50,000		\$ 50,000.00	\$0.00	\$50,000.00	0%	Project will start once new reservoirs are complete.
176	Solar	-		\$ 5,000.00	\$0.00	\$5,000.00		Funds to be held as co-contribution to Better regions grant.
177	IWCM additional works	-		\$ 130,774.00	\$0.00	\$130,774.00		Awaiting DPIE concurrence for Groundwater Study to complete the project.
178	Taggle Software and implementation	-		\$ 59,217.91	\$0.00	\$59,217.91		Underway - Taggle implementing council data into software database.
179	Household Filter Project	-		\$ 46,898.85	\$7,576.26	\$39,322.59		Third batch of filter housings arrived in July, installation underway.
180	Cul-de-sac ring mains	140,000		\$ 140,000.00	\$0.00	\$140,000.00	0%	Program for 2021/22 being developed. To start once watermain replacements are complete.
181	Valve Exerciser + Non destructive digger	135,000		\$ 135,000.00	\$524.38	\$134,475.62	0%	Procurement underway
182	Telemetry software upgrade	40,000		\$ 40,000.00	\$0.00	\$40,000.00	0%	Specifications complete, works to be programmed prior to christmas.
183	Telemetry hardware upgrade	150,000		\$ 150,000.00	\$0.00	\$150,000.00	0%	Specifications complete, works to be programmed prior to christmas.
184	Primary Filter EPA	-		\$ 117,459.12	\$3,726.97	\$113,732.15	3%	Design updated with procurement to begin in November.
185	Manhole replacements	-		\$ 8,103.95	\$0.00	\$8,103.95	0%	As required.
186	Flowmeters for sewer pump stations 2,3 and 4	-		\$ 35,455.78	\$0.00	\$35,455.78	0%	Scoping being undertaken.
187	Narrandera West Sewer Extension	-		\$ 16,511.74	\$0.00	\$16,511.74	0%	Awaiting public consultation of report to complete project
188	Sewer Main Relines	350,000	\$ 120,472.65	\$ 350,000.00	\$175,568.90	\$53,958.45	3%	Works continuing on from last financial year, to be completed in October
189	Solar	95,000		\$ 100,000.00	\$166.38	\$99,833.62	0%	Funds to be held as co-contribution to Better regions grant.
190	Barellan Sewer	2,220,000	\$ 225,965.74	\$ 2,313,710.02	\$22,081.41	\$2,065,662.87	0%	Design tender awarded and design underway. Design to be complete by October 2021.
191	Telemetry software upgrade	40,000		\$ 40,000.00	\$0.00	\$40,000.00	0%	Specifications complete, works to be programmed prior to christmas.
192	Telemetry hardware upgrade	100,000		\$ 100,000.00	\$0.00	\$100,000.00	50%	Specifications complete, works to be programmed prior to christmas.
193	Mountain Bike Park Rocky Water	-		\$ 5,000.00	\$7,000.00	-\$ 2,000.00	1%	Ongoing operational costs
194	Grong Grong Earth Park - RMS	-		\$ 10,095.10	\$1,563.64	\$ 8,531.46	0%	Ongoing operational costs
195	Newell Hwy Contribution Grong Grong Reseal	-		\$ 93,050.00	\$0.00	\$ 93,050.00	140%	Ongoing operational costs
196	Newell Hwy Contribution Grong Grong town entrance signs	-		\$ 8,000.00	\$0.00	\$ 8,000.00	15%	Ongoing operational costs
197	Urban Roads Maintenance	\$755,502.00	\$ 6,357.05	\$ 755,502.00	\$116,752.55	\$ 632,392.40	0%	Ongoing operational costs



KEY OPERATIONAL & CAPITAL WORKS EXPENSES 2021-22 - as at 31 August 2021

Complete	Unrealised Grant	Cancelled
Carryover	Key Operational	Deferred

16.67%

	Project	Adopted Budget	Commitment	Revised Budget	YTD Expenditure	Balance	%	Comments
198	Sealed Rural Roads Maintenance	\$294,020.00	\$ 3,852.30	\$ 294,020.00	\$43,215.16	\$ 246,952.54	15%	Ongoing operational costs to be rectified with the introduction of the taggle software.
199	Rural Unsealed Roads Expenses	\$682,002.00	\$ 1,013.24	\$ 682,002.00	\$128,981.03	\$ 552,007.73	0%	Ongoing operational costs
200	Regional Roads (M&R Grant)	\$207,600.00		\$ 207,600.00	\$40,627.67	\$ 166,972.33	0%	Ongoing operational costs
201	State Road Contract Works RMCC	\$174,763.00	\$ 8,322.15	\$ 174,763.00	\$37,053.50	\$ 129,387.35	15%	Ongoing operational costs
202	Ordered Works - MR80 Irrigation Way & MR84 Burley Griffin Way	\$168,100.00		\$ 168,100.00	\$0.00	\$ 168,100.00	15%	Ongoing operational costs
203	Noxious Weeds Expenses	\$172,120.00		\$ 172,120.00	\$27,625.86	\$ 144,494.14	19%	Ongoing operational costs
204	Public Toilets Expenses	\$110,123.00		\$ 110,123.00	\$27,752.58	\$ 82,370.42	20%	Ongoing operational costs
205	Cemetery Expenses	\$137,645.00		\$ 137,645.00	\$31,418.80	\$ 106,226.20	21%	Ongoing operational costs
206	Sports Ground Expenses	\$249,118.00		\$ 249,118.00	\$42,181.14	\$ 206,936.86	0%	Ongoing operational costs
207	Parks Expenses	\$512,980.00	\$ 653.64	\$ 512,980.00	\$108,304.83	\$ 404,021.53	16%	Ongoing operational costs
210	Street Trees	\$228,120.00	\$ 4,156.27	\$ 228,120.00	\$46,049.67	\$ 177,914.06	17%	Ongoing operational costs
211	Lake Talbot Expenses	\$24,360.00		\$ 24,360.00	\$0.00	\$ 24,360.00	21%	Ongoing operational costs
212	Sports Stadium Expenses	\$118,520.00		\$ 118,520.00	\$15,127.92	\$ 103,392.08	20%	Ongoing operational costs
213	Bores Expenses	\$44,410.00	\$ 9,650.00	\$ 44,410.00	\$5,504.63	\$ 29,255.37	0%	Ongoing operational costs
214	Pump Station Expenses	\$130,000.00	\$ 166.69	\$ 130,000.00	\$16,422.33	\$ 113,410.98	20%	Ongoing operational costs
215	Mains Expenses	\$350,000.00	\$ 4,235.06	\$ 350,000.00	\$45,703.36	\$ 300,061.58	0%	Ongoing operational costs
216	Recycled Water	\$49,800.00	\$ 70.00	\$ 49,800.00	\$100.40	\$ 49,629.60	13%	Ongoing operational costs
217	Reservoirs Expenses	\$30,000.00	\$ 909.09	\$ 30,000.00	\$3,182.92	\$ 25,907.99	12%	Ongoing operational costs
218	Water Supply Licence	\$31,750.00		\$ 31,750.00	\$4,104.82	\$ 27,645.18	13%	Ongoing operational costs
219	Chlorine & Chemicals Expenses	\$25,000.00	\$ 3,181.82	\$ 25,000.00	\$455.40	\$ 21,362.78	13%	Ongoing operational costs
220	Meter Reading Expenses	\$30,500.00		\$ 30,500.00	\$504.42	\$ 29,995.58	0%	Ongoing operational costs to be rectified with the introduction of the taggle software.
221	Telemetry System Maintenance	\$9,000.00		\$ 9,000.00	\$0.00	\$ 9,000.00	11%	Ongoing operational costs
222	Pump Stations Electricity Expenses	\$215,000.00		\$ 215,000.00	\$31,137.63	\$ 183,862.37	13%	Ongoing operational costs
223	Pump Station Expenses	\$92,000.00	\$ 12,454.55	\$ 92,000.00	\$10,616.88	\$ 68,928.57	2%	Ongoing operational costs
224	Mains Expenses	\$182,000.00	\$ 5,330.98	\$ 182,000.00	\$38,824.97	\$ 137,844.05	2%	Ongoing operational costs
225	Treatment Works Expenses	\$212,000.00	\$ 34,656.77	\$ 212,000.00	\$29,772.33	\$ 147,570.90	0%	Ongoing operational costs
226	Sewer Heating & Electricity	\$143,100.00		\$ 143,100.00	\$11,986.42	\$ 131,113.58	14%	Ongoing operational costs
227	Telemetry System Maintenance	\$2,000.00		\$ 2,000.00	\$0.00	\$ 2,000.00	12%	Ongoing operational costs

## Capital Expenditure as at 31 August 2021

	Sum of Adopted Budget	Sum of Revised Budget	Sum of YTD Expenditure	Sum of Balance
<b>Administration</b>				
Information Technology	\$ 225,000.00	\$ 273,256.64	\$ 25,280.50	\$ 237,156.14
<b>Environment</b>				
Stormwater	\$ 88,000.00	\$ 98,930.99	\$ 1,095.28	\$ 97,835.71
Barellan Waste	\$ 87,000.00	\$ 87,000.00	\$ -	\$ 87,000.00
Narrandera Landfill	\$ -	\$ 149,963.91	\$ -	\$ 149,963.91
<b>Housing &amp; Community Amenities</b>				
Narrandera Cemetery	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00
Street Lighting	\$ 350,000.00	\$ 350,000.00	\$ -	\$ 350,000.00
Barellan Cemetery	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
Grong Grong Cemetery	\$ -	\$ 3,834.00	\$ -	\$ 3,834.00
Local Roads Comm. & Infrastructure R2	\$ -	\$ 183,200.00	\$ 5,712.78	\$ 177,487.22
<b>Transport &amp; Communication</b>				
Ancillary Roadworks	\$ 295,000.00	\$ 307,003.83	\$ 1,539.90	\$ 305,463.93
Regional Roads	\$ 441,400.00	\$ 441,400.00	\$ 19,094.60	\$ 422,305.40
Rural Roads	\$ 1,112,423.00	\$ 1,823,686.97	\$ 109,537.06	\$ 1,714,149.91
Urban Roads	\$ 551,638.00	\$ 640,478.48	\$ 4,377.11	\$ 636,076.10
Roads to Recovery	\$ 997,362.00	\$ 997,362.00	\$ 22,525.07	\$ 973,541.48
Bridges	\$ 1,083,532.00	\$ 1,083,532.00	\$ -	\$ 1,083,532.00
Local Roads Comm. & Infrastructure	\$ -	\$ 77,603.40	\$ 50,964.10	\$ 26,639.30
Crown Reserves Improvement Fund Program	\$ -	\$ 86,435.90	\$ 709.23	\$ 85,726.67
<b>Economic Affairs</b>				
Airport	\$ -	\$ 648,069.57	\$ 171,133.29	\$ 476,936.28
Buildings	\$ 346,000.00	\$ 395,003.81	\$ 15,268.95	\$ 332,158.44
Plant	\$ 1,493,072.00	\$ 1,493,072.00	\$ 48,964.54	\$ 1,444,107.46
Local Roads Comm. & Infrastructure R2	\$ -	\$ 54,975.00	\$ -	\$ 54,975.00
Economic Development	\$ -	\$ 41,183.52	\$ -	\$ 41,183.52
<b>Recreation and Culture</b>				
Lake Talbot Pool	\$ 196,000.00	\$ 196,000.00	\$ -	\$ 163,986.36
Lake Talbot Recreation Area	\$ 2,030,000.00	\$ 2,040,000.00	\$ -	\$ 2,040,000.00
Library	\$ 33,896.00	\$ 34,613.91	\$ 1,535.38	\$ 30,529.62
Marie Bashir Park	\$ 285,000.00	\$ 293,000.00	\$ -	\$ 293,000.00
Narrandera Sportsground	\$ 115,000.00	\$ 1,074,925.02	\$ 514,200.01	\$ 560,725.01
Barellan Park	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Playground on the Murrumbidgee	\$ 1,167,606.00	\$ 5,453,335.83	\$ 233,216.57	\$ 5,178,062.90
Narrandera Parks	\$ 7,500.00	\$ 73,000.00	\$ -	\$ 73,000.00
Lake Talbot Tourist Park	\$ 60,741.00	\$ 60,741.00	\$ 32,056.83	\$ 57,442.19
Outdoor Courts	\$ -	\$ 103,500.00	\$ -	\$ 103,500.00
Stronger Country Community Funding	\$ -	\$ 29,111.78	\$ 72.08	\$ 29,039.70
Noxious Weeds	\$ -	\$ 23,060.00	\$ -	\$ 23,060.00
Drought Community Funding	\$ -	\$ 56,289.50	\$ 7,039.39	\$ 49,250.11
Local Roads Comm. & Infrastructure	\$ -	\$ 36,562.22	\$ 7,778.41	\$ 28,783.81
Community Building Partnership	\$ -	\$ 25,859.90	\$ -	\$ 25,859.90
Local Roads Comm. & Infrastructure R2	\$ -	\$ 599,404.18	\$ 52,162.57	\$ 547,241.61
<b>Water Supply Network</b>				
Water	\$ 1,135,000.00	\$ 1,822,939.24	\$ 136,291.35	\$ 824,421.79
<b>Sewerage Network</b>				
Sewer	\$ 2,805,000.00	\$ 3,081,240.61	\$ 201,543.66	\$ 2,533,258.56

## Capital Expenditure as at 31 August 2021

<b>Public Order and Safety</b>					
Pound	\$	-	\$	3,120.07	-\$ 0.00 \$ 3,120.07
Rural Fire Service	\$	-	\$	28,739.54	\$ - \$ 28,739.54
<b>Grand Total</b>	\$	14,991,170.00	\$	24,364,434.82	\$ 1,662,098.66 \$ 21,271,209.26



Key Operational as at 31 August 2021

Row Labels	Sum of Adopted Budget	Sum of Revised Budget	Sum of YTD Expenditure	Sum of Balance
<b>Economic Affairs</b>				
Economic Development	\$ -	\$ 5,000.00	\$ 7,000.00	-\$ 2,000.00
<b>Housing &amp; Community Amenities</b>				
Noxious Weeds	\$ 172,120.00	\$ 172,120.00	\$ 27,625.86	\$ 144,494.14
Public Toilets	\$ 110,123.00	\$ 110,123.00	\$ 27,752.58	\$ 82,370.42
Cemetery Expenses	\$ 137,645.00	\$ 137,645.00	\$ 31,418.80	\$ 106,226.20
<b>Recreation &amp; Culture</b>				
Sports Ground Expenses	\$ 249,118.00	\$ 249,118.00	\$ 42,181.14	\$ 206,936.86
Parks Expenses	\$ 512,980.00	\$ 523,075.10	\$ 109,868.47	\$ 412,552.99
Lake Talbot Expenses	\$ 24,360.00	\$ 24,360.00	\$ -	\$ 24,360.00
Sports Stadium Expenses	\$ 118,520.00	\$ 118,520.00	\$ 15,127.92	\$ 103,392.08
Street Trees	\$ 228,120.00	\$ 228,120.00	\$ 46,049.67	\$ 177,914.06
<b>Transport &amp; Communication</b>				
Ordered Works	\$ 168,100.00	\$ 168,100.00	\$ -	\$ 168,100.00
Regional Roads	\$ 207,600.00	\$ 207,600.00	\$ 40,627.67	\$ 166,972.33
State Roads	\$ 174,763.00	\$ 174,763.00	\$ 37,053.50	\$ 129,387.35
Urban Roads	\$ 755,502.00	\$ 856,552.00	\$ 116,752.55	\$ 733,442.40
Sealed Rural Roads	\$ 294,020.00	\$ 294,020.00	\$ 43,215.16	\$ 246,952.54
Unsealed Rural Roads	\$ 682,002.00	\$ 682,002.00	\$ 128,981.03	\$ 552,007.73
<b>Water Supplies</b>				
Water	\$ 915,460.00	\$ 915,460.00	\$ 107,115.91	\$ 790,131.43
<b>Sewer Supplies</b>				
Sewer	\$ 631,100.00	\$ 631,100.00	\$ 91,200.60	\$ 487,457.10
<b>Grand Total</b>	<b>\$ 5,381,533.00</b>	<b>\$ 5,497,678.10</b>	<b>\$ 871,970.86</b>	<b>\$ 4,530,697.63</b>

**21 STATUTORY AND COMPULSORY REPORTING – OTHER REPORTS**

Nil

**PUBLIC MEETING CLOSES**

*At this point, members of the Gallery and Press are advised that Council will now move into Closed Session of Council for the consideration of the Confidential Items. They are asked to leave the Chambers and advised that they may return to the Chambers if they wish, upon resumption of Open Council.*

**22 CONFIDENTIAL BUSINESS PAPER REPORTS****RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the *Local Government Act 1993*:

**22.1 Lake Talbot Tourist Park - Financial Details of the Request for Partial Abatement of Monthly Lease Payments to Council**

This matter is considered to be confidential under Section 10A(2) - di of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

**RETURN TO PUBLIC MEETING**

*At this point, members of the Gallery and Press may return to the Chambers for the conclusion of the meeting.*