



ATTACHMENTS

UNDER SEPARATE COVER

Ordinary Council Meeting

15 August 2023

Table of Contents

20.2	DRAFT Active Transport Plan	
	Attachment 1 Redacted Submissions - Active Transport Plan	4
	Attachment 2 Narrandera Active Transport Plan.....	12
24.6	Draft Council Financial Statements 2022-23 - Referral for Audit	
	Attachment 1 2022-23 DRAFT General Purpose Financial Statements.....	88
	Attachment 2 2022-23 DRAFT Special Purpose Financial Statements.....	165
	Attachment 3 Grant Template 30 June 2023	177
	Attachment 4 Reserves Reconciliation 30 June 2023	179
	Attachment 5 Carryover and Revotes 30 June 2023.....	181

Draft Active Transport Plan: Submission #49

The View page displays a submission's general information and data.

▼ SUBMISSION INFORMATION

Submission Number: 49
 Submission ID: 689
 Submission UUID: [REDACTED]
 Submission URI: [REDACTED]

Created: Wed, 07/12/2023 - 13:40
 Completed: Wed, 07/12/2023 - 13:40
 Changed: Wed, 07/12/2023 - 13:40

Remote IP address: [REDACTED]
 Submitted by: [Anonymous](#)
 Language: English

Is draft: No
 Webform: [Public Exhibition](#)
 Submitted to: [Draft Active Transport Plan](#)

[Delete submission](#)

Your Name

[REDACTED]

Your Email

[REDACTED]

Subject

Written Submission for Draft Active Transport Plan

Message

Dear General Manager,

Please see attached my written submission regarding the Active Transport Plan.

Thanks,

[REDACTED]

Attachments

[Active Transport Plan \(1\).docx](#)



11/7/2023

General Manager
Narrandera Shire Council
141 East St
Narrandera, NSW 2700

Dear General Manager,

I am writing this letter in relation to the new 'Draft Active Transport Plan'. I am very supportive of this and I know this will be a real asset to our town! I was at the initial meeting and I hope these plans come to fruition. I am very passionate about people being fit and active and believe that this would enable and encourage more residents to get out there and get active. As the old saying goes, 'build it and they will come' and I think that in this case, this will happen. As we know, Narrandera has many natural beauties and this will allow a connection to many of these. It will also provide an opportunity for tourism and the town to promote itself as an outdoor recreational oasis, with people able to come here to walk, ride and see the natural beauties in conjunction with recreational facilities that we have including the pool, lake etc.

As the draft suggests, these walks and the current walks need to be advertised more, whether through better signage, pamphlets, general advertising, social media etc. I don't think the current walks/tracks etc that we have currently are promoted enough.

For me, the better part of the plan is the path out to the Rocky Waterholes and the bath to Brewery Flat/ Gillenbah and back over the bridge. These will be awesome paths for people to ride and walk to and from and as mentioned, showing off some of our natural assets! I really hope the track back over the bridge near the town beach can get up.

A few other suggestions I have are:

- Rip up the current path along Victoria Ave and replace it with a new one. My family and I use this path quite often when we go to the Sportsground. This path looks like it was done on the cheap. It is rough, it has troughs in it so it has a lot of puddles when it rains; it isn't wide enough, for example, you can not have 2 people with prams cross each other without getting off the path; and quite often there is grass that grows on the path and isn't maintained. If the other paths are done properly, it will make this look substandard on a great street that is heavily used.
- Include the Mountain Biking Tracks from Rocky Waterholes to the showground. There isn't much that needs to be done here as most of the tracks are already there (still could be improved with some money put into them), but these should be included in any advertising through pamphlets etc as not many people know about these and they are a hidden gem that would bring many people around the area to ride. There are a lot of people in the area that go to Wagga/Bright that could come here instead. With this you are reaching out to another group of Mountain Biker riders as well as your recreational riders and road bike riders (Narrandera - a bike rider's haven). There still could be improvements such as signage (there are different tracks with different difficulties), a car park down the bottom, toilets etc.
- Have a walking/riding track along the river, east of the Brewery Flat boat ramp. We don't use the river enough as an asset, so this would be a great addition and I believe used heavily. There would need to be a bridge installed where there is a low level on the bank where there is a water run off, but this would be a great use of the money. Along the river could be some information about the river, history of the area (including of the Wiradjuri people) etc. You could link this all the way to the common, 1st beach etc. This would be an awesome path!!!!

In addition to this, I believe the whole Brewery Flat area should be re-designed. This would be separate to the plan (except for the above walking track), and allow this to be a great place for locals and tourists to experience and hang out. My family and I also regularly walk down here and it is a great place to be, however I always think that we could do so much more with the area. The way it is now, it is very limited to what can be done here. I have included a (dodgy) drawing below of what I think would bring this area to life and bring the river as more of a centrepiece that people would use. I would change the road from the highway to the North of the toilet block and rip the current road so that there is a lot more space. In this space you could have a playground. I understand there's a new playground going up in Watermain St and a possible improvement to Marie Bashir Park, but this could also be another great area for families to visit, play and hang out. A new undercover area (with no wall on the west) that has an improved design and more BBQ's and tables would be a great addition. There could also be small boxed jetty's on the bank with rod holders for people to fish off the bank. A sign with some history of the brewery, as there have been in the main street would also be great. A small car park would be great and even a car/boat trailer park next to the boat ramp would bring this area up and make it more accessible.

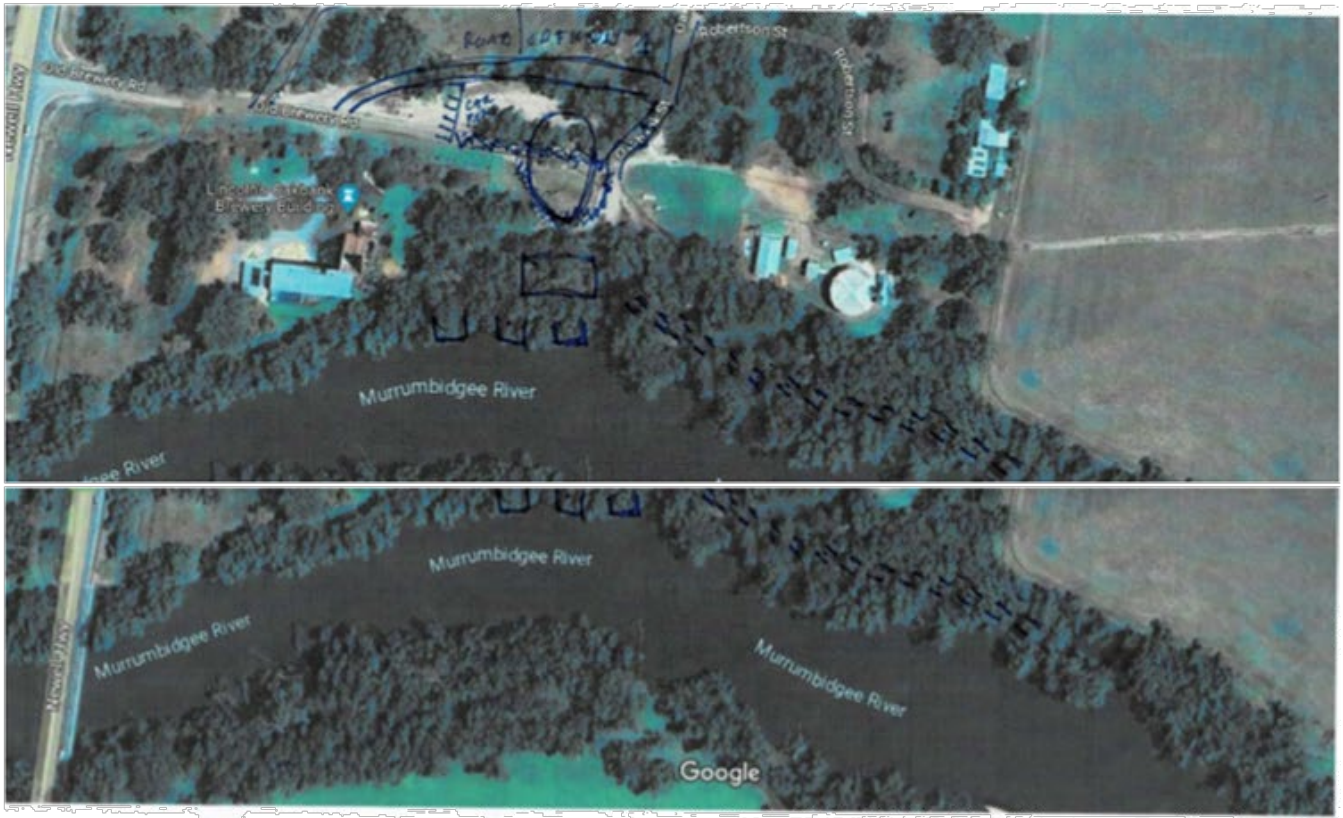
- Have a path on the east of Cadell St between Twynam St and Audley St. This is the only section of path missing from Douglas St to what will hopefully be a path all the way to Brewery Flat/Gillenbah etc.
- As mentioned, I love the track that goes past Gillenbah and back over the 'Historic Rail Bridge'. This would highlight an asset that isn't used/visited enough. I would also like to see a track to the north east of the bridge, which would link this part with the Wetlands and Brewery Flat again. There are small tracks there now that link Town Beach with Lizard Drive that I use regularly when bike riding and it would be a great track if done properly and it would provide another option.

Overall, I would like to say well done to the Narrandera Shire and all of those involved in this project and the other projects that have been or are being completed. I am seeing signs of the town reaching its potential, and from the outside looking in, it seems we have a council which is being proactive in making this happen, which hasn't always been the case.

Kind regards,



(See image on next page)



- = PLAYGROUND
- = NEW WOODWORK AREA WITH TABLES + BBQ'S ETC
- = WALKING / RIDING TRACK
- = BAKED SEATTS FOR FISHING

Draft Active Transport Plan: Submission #50

The View page displays a submission's general information and data.

▼ SUBMISSION INFORMATION

Submission Number: 50
 Submission ID: 690
 Submission UUID: [REDACTED]
 Submission URI: [REDACTED]

Created: Thu, 07/13/2023 - 11:25
 Completed: Thu, 07/13/2023 - 11:25
 Changed: Thu, 07/13/2023 - 11:25

Remote IP address: [REDACTED]
 Submitted by: [Anonymous](#)
 Language: English

Is draft: No
 Webform: [Public Exhibition](#)
 Submitted to: [Draft Active Transport Plan](#)

[Delete submission](#)

Your Name

[REDACTED]

Your Email

[REDACTED]

Subject

Active Transport Plan

Message

I have read with interest Narrandera Shire's Active Transport Plan and wish to highlight the following:
 As you are aware for many years I have been attempting to get Council to repair the Victoria Ave cycle/footpath - specifically between Midgeon and Argyle Streets on the Southern side. To no avail. I note in Section 05 Victoria Ave footpath is not noted as a Regular Walking and Cycling Route - f your studies have identified little use of the foot path the data is wrong. It is used a lot or if your erroneous data indicates little usage it may be because people have to walk on the ROAD as the footpath is impassable after the sprinklers have been on or it has rained- so perhaps half right. Section 08 references suitability for all users and access for people with impaired needs. Victoria Ave footpath fails (in patches) in both these areas.
 May I also suggest that Council repairs their current assets to a non hazardous and passable all weather standard before spending more money in other areas.
 The footpath is the main access to The Showground, the Sportsground, the High School, Narrandera East School, the Basketball Stadium, the playground in the Sportsground and the camping area near the Showground- it is well used by many people, walking, cycling, running, with small children etc, however it has some dangerous patches which necessitates users to leave the path and walk on busy Victoria Ave to avoid the footpath hazards. Council is well aware of this - so do something!!

Attachments

{Empty}

Draft Active Transport Plan: Submission #51

The View page displays a submission's general information and data.

▼ SUBMISSION INFORMATION

Submission Number: 51
 Submission ID: 693
 Submission UUID: [REDACTED]
 Submission URI: [REDACTED]

Created: Fri, 07/14/2023 - 19:36
 Completed: Fri, 07/14/2023 - 19:36
 Changed: Fri, 07/14/2023 - 19:36

Remote IP address: [REDACTED]
 Submitted by: [Anonymous](#)
 Language: English

Is draft: No
 Webform: [Public Exhibition](#)
 Submitted to: [Draft Active Transport Plan](#)

[Delete submission](#)

Your Name

[REDACTED]

Your Email

[REDACTED]

Subject

Signage for start and end of safety barriers on Murrumbidgee crossing

Message

As an older first time visitor I attempted to walk from the Narrandera van park into town for an early morning coffee. At your superb stunning road dividers, crossed over and did not see the track on the other side of the divider nor could I have crossed over, too high and too wet for an older person to straddle. So the entrances and exits to the track need to be obvious. I couldn't get onto the proper footbridges once I was stuck on the scary car side of that barrier. Maybe a little gap at the start and finish of the actual bridges thanks

Attachments

{Empty}

RSO

From: [REDACTED]
Sent: Tuesday, 1 August 2023 4:01 PM
To: Council Mail
Cc: [REDACTED]
Subject: Narrandera Shire Transport Plan

[REDACTED]
 General Manager & Senior Staff

Narrandera Shire

Dear Directors/Managers

There are challenges in this Plan which deem changes or improvements to cater for the present and Future.

Constructively they are :-

- Heavy Vehicle & Through Traffic relating to the Newell, Sturt & Irrigation Way need a Bypass to the North of Narrandera town.
- Independent Audits are important but so is feedback from Road Users.
- Types of potential Pedestrians are fine but Cyclist needs for Safety have not been examined thoroughly. Referral should be made to earlier submissions for Bikeways made by NARBUGS (Narrandera Bicycle Users Group) before the Pandemic. The safety of Cyclist has been mentioned but an extra bridge over the Canal on the way to Nullabooma suburb is essential to rider safety.
- Narrandera Shire omits to mention Nullabooma. The intersection into Nullabooma is also of concern but gets no mention that I see. Binya is not mentioned but is a very small village with different needs such a decent footpath.
- With Grong Grong (GG) it is true that Bicycle lanes are not warranted but Verbally views have been raised at meetings with building a Bicycle Path to Matong along the northern side of the Rail link which is dedicated roadway.
- A pathway at GG linking the Post Office/Shop with the Hotel side across the Rail line is a Must Do. A Footpath up Balaro Street from the Shop to the only Operational Church needs action. Note please the word Barellan in the notes needs replacing with Balaro as Barellan St only serves a smaller area.
- Barriers ! Please reconsider, this certainly was requested before the N/Highway was diverted, the traffic has since reduced significantly.
- Within GG itself the current roadway obstacle is June St east where the road is severely Broken and Grain Trucks Turn into Ingress and turn out via Egress to utilize June St. Normal traffic can be seen often weaving between the several vast holes.
- Narrandera Bicycle lanes Have been discussed over many years. I am surprized that the meetings & Forums plans which provided Two directions of Bike Paths to Nullabooma & Gillenbah have not been included or referenced. As to the Disused Tocumwal/Melbourne Railway to Town Beach Corridor. It is Not difficult to negotiate with State Rail from meetings I have been across. The edge of this corridor is ideal to provide another link by a shared path to town meeting with Audley St.
- Road traffic through Narrandera town would be eased with a future Transport Link connect the Eastern edge of Town with the Mad Mile to Booka Rd & Irrigation Way. Later a link can allow for a connection to Gillenbah for faster Newell Traffic.
- Under Network Planning please add 'Cyclists in Training' signs on the Old Wagga Rd. Hill down to the 5 Mile area.
- At recent meetings to discuss the Town, its Drainage & another change to the main business area of East st. there was much dissention to proposed plans. The exemption was that no one objected to the Main shopping Blocks becoming a Safe Shopping Zone with cross hatched Yellow lines indicating such and speed limits being seriously reduced.
- Other Matters **
- Narrandera Bus stops – Watermain St west has a Bus stop that does not meet safety or State standards . This needs attention as a High Risk priority.
 - - Saint Josephs Bus Stop need maintenance attention.

- The Grong Grong map does not show the Silos. For people to understand traffic movement, such Transport Hubs should surely be shown.
- Attention needs to be given to completing a pathway through Narrandera along the Newell Hwy. (Cadell St.east side) for the many walkers who transit down from the Figtree Motel to eat at the "Exies" Club.

The above matters have followed the pattern of your Transport plan.

It is my understanding of knowing the Shire, that I provide this constructive submission.

Please acknowledge and by all means discuss with me before criticism.

Submission made 1 August 2023





DOCUMENT CONTROL

DOCUMENT STATUS	
Document Title	Narrandera Shire Active Transport Plan
Principal Author	Currajong Pty Ltd
Revision	1
Status	Final
Date	03/08/2023

Disclaimer

This Active Transport Plan has been prepared by Currajong Pty Ltd on behalf of Narrandera Shire Council. The plan has been prepared with all reasonable skill, care and diligence, and taking account of the timescale and resources allocated to it by agreement with the client, Narrandera Shire Council. Information reported herein is based on the information provided by Council and other sources and has been accepted in good faith as being accurate and valid. This report is for the exclusive use of the Narrandera Shire Council. No warranties or guarantees are expressed or should be inferred by any third parties. This report may not be relied upon by other parties without written consent from Currajong Pty Ltd. Currajong Pty Ltd disclaims any responsibility to the client and others in respect of any matters outside the agreed scope of the work.



Proudly funded by the NSW Government in association with Narrandera Shire Council



ACKNOWLEDGEMENT OF COUNTRY

Narrandera Shire Council acknowledges Aboriginal and Torres Strait Islanders as the first Australians and recognises that they have a unique relationship with the land and water.

Narrandera Shire is situated on the traditional lands of the Narrandera Clan of the Wiradjuri Nation, who have lived here for thousands of years. We offer our respect to their elders past and present and through them, to all Aboriginal and Torres Strait Islander people.

Aboriginal people maintain a strong belief that if we care for Country, it will care for us. This requires Country to be cared for throughout the process of design and development of projects such as the Narrandera Shire Active Transport Plan.

Many of the transport routes we use today follow the traditional Songlines, trade routes and ceremonial paths in Country that Aboriginal people followed for thousands of years.

It is appropriate that the Narrandera Shire has an Active Transport Plan that plans for new connections to Country under a systematic approach with appropriate levels of community engagement.

A 'Connecting with Country' approach will also help us all meet any statutory requirements to sustainably manage Aboriginal culture and heritage in the built environment.





MESSAGE FROM THE MAYOR

I am pleased to present the first Active Transport Plan to support walking, cycling and personal mobility in the Narrandera Shire.

Since the adoption of the Narrandera Community Strategic Plan in 2012, Council has been making informed decisions about development and infrastructure projects under its Integrated Planning and Reporting Framework. The Narrandera Shire Active Transport Plan is our most recent plan to help programme improvements to the transport network.

The Narrandera 2034 Community Strategic Plan highlights the community's aspiration to be a shire that strives for an inclusive community with great lifestyle opportunities and a clear direction for long term sustainable development.

Walking and cycling, otherwise referred to as active transport, is environmentally friendly and good for your health, not to mention the social and economic benefits. To achieve a connected, safe and well used active transport network, we need a plan to make active transport part of our everyday routines.

The State government has a goal to double active transport trips in 20 years and it is one that I very much support for the Narrandera Shire, given our beautiful connections to Country and interesting urban streetscapes.

Our goal is to create accessible towns and great local destinations and many options to get there.



CONTENTS

INTRODUCTION	6	Lighting	42
THE VISION	7	End of Trip Facilities	42
The State Vision	7	Landscape Design	42
The Vision for the Region	8	Signage and Line Marking	43
The Narrandera Community Vision	8	ACTIVE TRANSPORT PROJECT PLANS	44
The Narrandera Delivery Framework	9	Guiding Principles	44
Narrandera Active Transport Plan	9	PRIORITIES AND ACTIONS	53
CHALLENGE + OPPORTUNITY	10	ONGOING RESPONSIBILITIES	57
Recent Changes	10	Supporting a Culture of Active Transport	57
Challenges	11	Maintaining the Active Transport Network	58
Opportunities	11	Monitoring Progress	58
APPROACH + METHODOLOGY	12	Funding Programs, Initiatives + Infrastructure	58
LOCAL CONTEXT	14	PROJECT SHEETS	59
Narrandera Shire	14	Narrandera Project # 1	60
Narrandera	19	Narrandera Project # 3	61
Iconic walks and rural attractions	27	Narrandera Project # 5	62
Regular Riding Routes and Destinations	27	Narrandera Project # 10	63
STRATEGIC CONTEXT	28	Narrandera Project # 11 - Sheet 01 of 02	64
BENEFITS OF ACTIVE TRANSPORT PLANNING	29	Narrandera Project # 11 - Sheet 02 of 02	65
NETWORK PLANNING	32	Narrandera Project # 12	66
Pedestrian Types + Needs	32	Narrandera Project # 14	67
Cyclist Types + Needs	33	Grong Grong Project # 1	68
Access Impaired Needs	34	Barellan Project # 1	69
Aged Access Needs	34	Barellan Project # 2	70
Needs of Young Children	35	Barellan Project # 3	71
Network Planning Principles	36		
Identifying Activity Generators	37		
Identifying Appropriate Paths	38		
Pavement Surfaces	41		



01

PROJECT INTRODUCTION

Narrandera Shire Council has prepared the first Active Transport Plan to apply in the Narrandera Shire. The Active Transport Plan is proudly funded by the NSW Government in association with Narrandera Shire Council.

Narrandera Shire has a large network of constructed footpaths within the main towns and a smaller cycling and shared path network. Public amenities, directional signage, water points, seating, bicycle racks, streetlights and trees as well as other urban facilities all support this network.

Travel patterns are dispersed across Narrandera Shire and highly dependent on motorised vehicles for long and short trips. As a result, the road network can become quite busy, particularly along highways and main roads as well as local roads during the harvest season, peak shopping times, school zones times and around weekend sporting and community events.

The Narrandera ATP draws on the Narrandera Shire Pedestrian Access and Mobility Plan 2016 as well as the Transport for NSW Future Transport Strategy and Active Transport Strategy, both released in 2022. The aim is to make active transport the preferred way to undertake short trips, with Transport for NSW encouraging regional councils to assist with achieving the NSW target to double the number of active transport trips within 20 years.

The Narrandera ATP identifies a range of infrastructure improvements and social initiatives, aimed at enhancing pedestrian and cycling opportunities within the Narrandera Shire, with a particular focus on urban areas where the

highest level of active transport occurs. Given there are limited funds available to undertake this work, the Narrandera ATP proposes targeted improvements that are assessed to have the greatest benefits and user support.

Stakeholder engagement and investigations have already commenced through surveys, workshops and meetings with various agencies, interest groups and residents. Feedback received so far provides valuable insight on active transport behaviour, attitudes and aspirations. It suggests the community is supportive of a more comprehensive and safer active transport network throughout the Narrandera Shire.

Public exhibition of the Narrandera ATP was the next step in the process, followed by community input on the recommended actions in the Narrandera ATP and final adoption by Narrandera Shire Council. The Active Transport Plan will be used as a planning tool by Council to assist with the programming of new projects.

02
THE VISION

The State Vision

The Transport for NSW Future Transport Strategy 2022 sets out the key actions to connect communities and encourage more people to choose active transport, including:

- ✦ Delivering continuous and connected cycling networks.
- ✦ Improving the safety and comfort of people walking and riding bikes by providing fit-for-purpose active transport infrastructure and appropriate road speeds.
- ✦ Facilitating children's and young people's independent mobility by improving safe walking and bike riding options for travel to and from school.
- ✦ Supporting multimodal journeys by integrating active and public transport.
- ✦ Encouraging a shift to walking and cycling trips by delivering walking and cycling infrastructure to support mode shift.
- ✦ Supporting emerging technology choices such as e-bikes and other micro-mobility devices.

The Transport for NSW Active Transport Strategy 2022 draws on the NSW Future Transport Strategy 2022 and its vision for walking, riding and personal mobility. The NSW Government wants walking and bike riding to be the preferred way to make short trips and a viable, safe and efficient option for longer trips. The vision of the NSW Active Transport Strategy 2022 is to double active transport trips in NSW over the next 20 years by focussing on five areas:

- ✦ Enable 15-minute neighbourhoods.
- ✦ Deliver continuous and connected cycling networks.
- ✦ Provide safer and better precincts and main streets.
- ✦ Promote walking and cycling and encourage behaviour change.
- ✦ Support our partners and accelerate change.

The NSW Active Transport Strategy advocates for councils to adopt longer term ambitions (through the development of active transport plans) to guide planning, investment and priority actions for active transport across NSW, including regional and rural areas.





The Vision for the Region

Narrandera is within the Riverina Murray Region, which is one of the strongest agricultural regions in Australia and well connected to national road and rail corridors.

The Riverina Murray Regional Plan 2041 provides the NSW Government's vision for land-use in the region, including the natural environment, future hazards, housing and related infrastructure, industry, employment areas and town centres.

While not specifically targeting transport planning, the Riverina Murray Regional Plan 2041 supports the expansion of transport networks and improved connections between centres and other regions to bolster business and industry growth.

Other recent regional planning work such as the NSW 2040 Economic Blueprint, Transport for NSW Future Transport 2056, NSW Services and Infrastructure Plan, regional economic development strategies and regional water strategies have been incorporated into the regional plan.



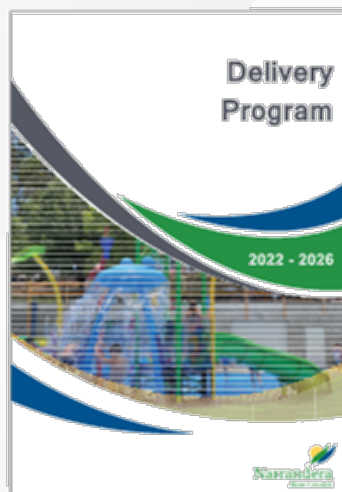
The Narrandera Community Vision

The Narrandera 2034 Community Strategic Plan sets the following long-term vision for Narrandera Shire:

'The vision of our Community Strategic Plan is 'to preserve and enhance the lifestyle of our communities by encouraging, promoting and facilitating the sustainable development of the Shire'. We do this by 'Achieving Together.'

Five focus areas have been agreed upon to achieve the community's aspirations and vision for Narrandera Shire, as follows:

- + Our Community.
- + Our Environment.
- + Our Economy.
- + Our Infrastructure.
- + Our Civic Leadership.



The Narrandera Delivery Framework

The Narrandera Shire Council 2022 - 2026 Delivery Program is Council's four-year commitment to the progression of work, highlighted for greater focus.

Council's Operational Plans provide specific detail on the delivery of projects within each financial year, including budgets.

The Narrandera Shire Council Road Safety Action Plan is a four year plan for the delivery of local road safety projects to June 2025. This plan incorporates analysis of local crash data to identify issues to be addressed through education and behaviour change programs.



Narrandera Active Transport Plan

The Narrandera ATP (this report) proposes a targeted project approach to the progressive improvement of the active transport network over a 10 to 20 year period.

Projects identified in the Narrandera ATP have been visualised in mapping and prioritised to facilitate inclusion in Council's Delivery Program and Operation Plans.

Council will refer to the Narrandera ATP when seeking grant funding assistance or raising the profile of important projects with other organisations, residents and stakeholder groups.

03

CHALLENGES + OPPORTUNITIES

Recent Changes

A lot has changed since the adoption of the Narrandera Shire Pedestrian Access and Mobility Plan 2016, including:

- ✦ Floods and bushfires have demonstrated the need to build more resilient towns and multi-modal transport systems.
- ✦ The COVID-19 pandemic has shown how quickly we can adapt and adopt new habits such as remote working, different transport choices beyond motor vehicles and a rethink of work / life balance and the five-day work commute.
- ✦ There is more urgency around reducing greenhouse gas emissions from transport, with a growing demand for electric vehicles and the NSW government making a commitment to Net Zero for transport operations by 2035.
- ✦ Connecting with Country now informs the planning, design, and delivery of built environment projects in NSW.
- ✦ The 6 Cities Region of Greater Sydney has supplanted the Metropolis of Three Cities, and there is renewed emphasis on regional planning and development.
- ✦ The Movement and Place framework introduced in 2018 is now fully embedded in Transport for NSW policy.
- ✦ New targets for '15-minute neighbourhoods' have been adopted by Transport for NSW policy under the NSW Active Transport Strategy 2022.
- ✦ Other important policies that support active transport infrastructure have been released, including the NSW Road User Space Allocation, Providing for Walking and Cycling in Transport Projects, the Walking Space Guide and the Cycleway Design Toolbox.
- ✦ Improvements in taxi, uber and rideshare services and public transport ticketing technology is empowering customers to be more comfortable choosing the best mode for a trip and switching between modes.
- ✦ Micro-mobility in the form of mobility scooters, e-bikes and e-scooters is growing strongly, requiring consideration of these new transport modes in the road environment.
- ✦ Recent State government funding for the preparation of the Narrandera ATP allows Council to undertake more detailed planning of its walking and cycling program.



Challenges

- ✦ The size of the Narrandera Shire and distances between centres.
- ✦ Social and cultural connections to Country, with 11.3% of the population being from Aboriginal or Torres Strait Islander heritage.
- ✦ Health, well-being and access, with almost 30% of the population 55 years old and over.
- ✦ Heavy vehicle and through traffic along urban and rural roads, with the Newell Highway and Sturt Highways running through the shire.
- ✦ High motor vehicle dependency, with over 75% of the people using motor vehicle transport to travel to work.
- ✦ Flooding of the Murrumbidgee River, drought and bushfires.
- ✦ Work and lifestyle challenges.
- ✦ Weeds and sediment movements over paths and parkland facilities.

Opportunities

- ✦ Unique and beautiful places = riparian areas, National Parks and reserves, with locals and visitors wanting to experience open freedoms, natural wildlife including koalas and other connections to Country.
- ✦ Supportive communities, with water and land management innovations, resource sharing, health, education and transport being at the forefront of community focus.
- ✦ Building even more resilient / connected communities around health, education, sports, natural landscapes, rural land management and local businesses.
- ✦ Providing active transport facilities to attractors such as to commercial precincts, schools, hospitals, sports facilities and riparian areas.
- ✦ Using active transport initiatives to promote health, safety, environmental and economic goals.
- ✦ Conditions at Narrandera are ideal for walking and cycling. A high proportion of the town population lives within a walkable distance of the Narrandera CBD and many of the schools and workplaces.

04

APPROACH +
METHODOLOGY

Active transport users are far more attuned to the environment in which they are moving than faster moving motorists.

Planning for pedestrians and cyclists does not follow the same logic as motor traffic planning, which normally involves a 'car' - 'trips' - 'routes' - 'traffic network'. It places more emphasis on the environment and the conditions along routes and at attractors.

An important aspect of the Narrandera ATP is to build an understanding of the elements that will make a good pedestrian and cycling network in the local context. These include an understanding of the following:

- ✦ The types of existing / potential pedestrians and cyclists and their needs.
- ✦ The condition of the existing pedestrian and cycling network (including existing paths, gaps and barriers).
- ✦ Where pedestrians and cyclists are going and why.
- ✦ The traffic environment (speed and volume) that pedestrians and cyclists must deal with.
- ✦ The most appropriate design options that meet pedestrian and cyclists needs, including standard and innovative options.
- ✦ The views and aspirations of stakeholders.
- ✦ The key planning and engineering principles that underpin an effective and usable network.
- ✦ Mechanisms to program / fund improvements to the active transport network.

The approach is to develop new active transport plans that build upon existing infrastructure and that address the key issues and aspirations identified from community consultation and audits.

To achieve this approach, the Narrandera ATP was undertaken in the following stages:

Stage 1 - Asset Review

The main elements of the existing network of active transport facilities have been recorded on a series of maps in the Narrandera ATR. This local data has been presented to key Council staff, Transport for NSW and other stakeholders as the basis for reviewing the long-term management of the active transport network in Narrandera Shire.

Stage 2 - Independent Audit Investigations

Consultant planners and traffic engineers specialising in active transport planning have been engaged by Council to independently investigate the existing active transport network. This audit work was undertaken by:

- ✦ Drive-through and walk-through surveys of the study area, with particular focus on settlement areas, primary routes and attractors.
- ✦ On-site meetings with community members where specific sites / issues needed to be observed / discussed.

The audits were not meant to gather a comprehensive inventory of pedestrian and cycling assets in the Narrandera Shire. The emphasis of the audits was on identifying gaps in the network as well as the barriers to people using the network.

Stage 3 - Promotion

Information about the Narrandera ATP was published in local media and Council's website to inform community members about the preparation of the new plan. Emails were also sent out to stakeholders known to Council to have an interest in pedestrian and cycling activities.

Stage 4 - Online Survey

An online survey was made available to obtain more information from community members about walking and cycling behaviour and attitudes. Sixty (60) surveys were completed which provided great insights on existing active transport activity and community aspirations into the future.

Stage 5 - Preliminary Community Workshops

Community workshops were held in Barellan, Grong Grong and Narrandera in December 2022. The workshops were structured around a series of local area maps to define issues and places of interest. Questions were asked about the pedestrian and cycling network and local conditions that led the conversation to allow for problems, solutions, suggested routes and feedback to be covered within the allocated workshop. Throughout the workshops, the responses given had common themes which reiterated the desire for additional paths to popular destinations and routes within the community.

Stage 6 - Local Data Review and Planning

The audits and stakeholder feedback revealed a variety of pedestrian and cycling facilities provided in Narrandera Shire in varying conditions. Expectedly, the investigations identified a number of deficiencies and barriers in the network, which are discussed later in this report. Where these involved minor issues, they were discussed with Council staff for addressing. Project planning and development issues were also discussed with relevant staff to assist with the formulation of projects and priorities in the Narrandera ATP.

Stage 7 - Narrandera Active Transport Plan

The Narrandera ATP was prepared to record the relevant information in one succinct strategy document. Incorporated into the Narrandera ATP are a series of maps dealing with the audit and engagement findings as well as active transport project plans for Barellan, Grong Grong and Narrandera.

These plans 'visualise' the additional facilities required to achieve a connected network in each town. A Matrix Table in Section 8 provides full visibility on how priorities and actions were decided. Concept designs of the top priority projects recommended for action are also shown in the Narrandera ATP along with project costings and any notes relating to project implementation.

Stage 8 - Public Exhibition

Formal public exhibition of the draft Narrandera ATP was completed in accordance with the Narrandera Community Participation Plan. The draft plan was made available for viewing at the Narrandera Council Chambers and on Council's website.

Stage 9 - Review of Submissions and Finalisation of Narrandera ATP

The final task was to review the draft plan and finalise the programme of infrastructure projects for adoption by Council.





05

**LOCAL
CONTEXT**

Narrandera Shire

Narrandera Shire is centred on the Murrumbidgee River, approximately 550 kilometres south-west of Sydney and 437 kilometres north of Melbourne.

Narrandera is located at the junction of the Murrumbidgee River, Newell and Sturt Highways. The junction 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.

The Narrandera Shire has a population of around 5,905 people (2021 Census) spread over a relatively large area of 4,117 square kilometres. It includes the townships of Narrandera, Barellan and Grong Grong, with Binya village and a number of farming localities all contributing to the unique characteristics of the region.

The mainstay of the Narrandera Shire economy is agriculture, with 24% of the Shire's workforce employed in this sector.

Analysis of car ownership from 2021 Census data indicates over 90% of households in Narrandera Shire own one or more motor vehicles. The dependency on motor vehicles is largely the result of limited public transport coverage and the large distances between origins and destinations.

Only a small proportion of the community use alternative methods to travel to work, with walking being the most preferred with around 6% of people advising they walk to work in the 2021 ABS Census.

Access to education and support services and a long-term focus on improving health and well-being are important issues to cater to the needs of existing and future residents. Poor access to public transport contributes to social disadvantage and accessibility issues in some sections of the community.

Barellan

Overview

Barellan has a population of 459 (2021 Census) and is located on Burley Griffith Way, approximately 56 kilometres north of Narrandera. Barellan is known for agricultural production and the Big Tennis Racquet associated with great Australian tennis player Evonne Goolagong-Cawley, OAM.

Barellan has a central school which caters for students K-12, multi-use sports ground and swimming pool, a small commercial and community precinct with a hotel, club, general store / café and post office.

Barellan is a convenient / regular stop for traffic travelling along the Burley Griffin Way, which forms into Yapunyah Street within the urban area. Road safety conditions along Yapunyah Street would be improved considerably with a review of parking, footpaths and crossing points west of the intersection of Yapunyah and Boree Street.

The drainage conditions around Barellan are also an issue for pedestrians and cyclists, with flat conditions leading to the build-up of sediment within gutters, which tends to create water ponding at road crossing points.

Preliminary consultation and audit findings

The audit and consultation work in Barellan revealed a relatively extensive footpath network in fair to good condition. A number of opportunities and constraints (deficiencies, gaps and barriers) were identified in the Barellan active transport network, which are discussed in this section. A map summarising the audit / consultation findings of the Barellan investigations is also presented.

| Footpaths

There is a need to provide safer crossing conditions at Yapunyah Street near the centre of business and visitor activity (west of the intersection of Yapunyah and Boree Street). The constructed footpath network south of Yapunyah Street is patchy, particularly along Myall Street and Mulga Street which are readily used by residents, students and recreational walkers. Given the concentration of facilities south of Yapunyah Street there is a need to provide additional connections to link the western part of Yapunyah Street (including Barellan Post Office) to Barellan Central School, Barellan Swimming Pool and Barellan Sports Ground as well as residential properties south of the main street.

| Shared Paths

There are no shared paths within Barellan. The community is supportive of shared paths where they can fit within the footpath reserve.

| Kerb Ramps

In general, the provision of kerb ramps along existing paths is patchy, non-compliant and affected by water ponding within gutters and the road shoulder. There is a need to undertake a comprehensive review, repair and / or replacement program of all kerb ramps in Barellan. New kerb ramps should form part of any new footpath treatments.

| School Zones

Barellan Central School has an established school zone. There is an existing footpath network (focused primarily on Mulga Street and Boree Street) connecting the school to other

nearby attractors including Barellan Swimming Pool, Barellan Sports Ground and key commercial / community uses on Yapunyah Street. The installation of an additional footpath connection to Yapunyah Street via Myall Street would benefit school children as well as residents living in the southern areas of Barellan looking to walk and / or cycle to the District War Memorial Club and Post Office and other attractors in this area.

| Bicycle Lanes

There are no on-road cycling lanes or exclusive cycling paths in Barellan. There does not appear to be any need to provide dedicated bike lanes or off-road cycle paths at this stage.

| Road crossings

There is generally limited use of kerb extensions and blisters to reduce effective road carriageway width and provide more effective road crossing points.

There is a need to provide safer crossing conditions of Yapunyah Street to connect the General Store and Barellan Hall (south side of street) to the public toilets, barbecue facilities, CWA Rest House, parking and tourist facilities located on the northern side of Yapunyah Street.

The drainage conditions around Barellan need to be reviewed to ensure footpath and road crossing points are free draining and are not affected by water ponding after rain events. This is particularly important along Yapunyah Street, which has minimal fall and no underground drainage system. Improved crossing points, underground drainage and / or

regular maintenance and cleaning of gutters would avoid incidences of people walking on roads and crossing roads at inappropriate locations.

| Barriers

The railway and traffic along Yapunyah Street act as slight barriers to walking and cycling movements.

| Obstacles

Water ponding along Yapunyah Street and open drainage swales at some locations act as temporary obstacles after rain events. No street furniture, signs or other structures were observed to present major obstacles or hazards to pedestrians or cyclists on constructed paths.

| Trip hazards

Some kerb ramps and grassed footpaths present as trip hazards. Provision of concrete footpaths and new kerb ramps along main walkways would help address potential trips and falls.

| Lighting

No major issues were raised / noted.

| Tactile indicators

Generally absent in Barellan and not required at this stage.

| End of trip facilities

Evonne Goolagong Park provides end of trip facilities.

| Signage

Generally absent at main visitor attractors.



General Comments

There is a general need to plan for long vehicle parking within Barelán.

There are eight wheelchair issues at some locations within Barelán that need to be considered as part of the planning of the new active transport network.

Swale drains and pipe crossings can impede access for pedestrians in some locations of Barelán.

Informal parking locations can also impede access for pedestrians in some locations of Barelán.

The main street is not particularly accessible for aged or disabled persons.

The disabled car parking space in front of the Barelán General Store is not compliant and needs to be reviewed.

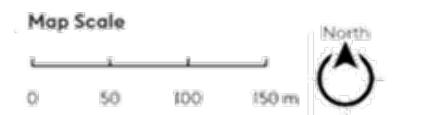
Project
Narrandera Active Transport Plan

Map Title
Consultation / Audit Map

Map Location
Barelán

Sheet Ref
Sheet 01 of 01

- Map Legend**
- Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways - Operational
 - Railways - Disused
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre/Refuge Island
 - Existing Pedestrian Crossing
 - Regular Walking and Cycling Routes
 - Regular Walking Routes
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - On-road Bike Lanes
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



Grong Grong

Overview

Grong Grong (population 326) is located approximately 32 kilometres to the north-west of Narrandera.

The Newell Highway bypasses the Grong Grong Township on the western outskirts of town. Traffic in Grong Grong connects to the Newell Highway via Berrembed Street. The Junee-Hay Railway also passes through Grong Grong in an east-west direction and there are major grain receival depots adjacent to railway lines.

The Grong Grong Post Office and General Store in Junee Street are the centre of most daily traffic and activity. The Royal Hotel, at the corner of Narrandera Street and Balara Street is also a strong attractor.

The Grong Grong Motor Inn is located north-west of town with frontage to Berrembed Street.

Residents were observed walking on roads throughout town, as well as across the railway line between Junee Street to Narrandera Street.

Preliminary consultation and audit findings

The audit and consultation work in Grong Grong revealed a general lack of footpaths and facilities. Key active transport issues and opportunities are discussed in this section. A map summarising the audit / consultation findings of the Grong Grong investigations is also presented.

| Footpaths

There are constructed footpaths along Junee Street adjoining the main street shops. There are also small sections of constructed footpaths along the street frontages of the Grong Grong Commemoration Hall and the Royal Hotel. The blue lines on the map show the existing footpaths in Grong Grong. The balance of streets have grassed footpath verges. The blue dash lines show parts of the road network that are being readily used by pedestrians that do not have constructed footpaths.

| Shared Paths

There are no shared paths within Grong Grong.

| Kerb Ramps

There are kerb ramps along constructed footpaths with varying levels of compliance. In general, the provision of kerb ramps along existing paths is patchy and non-existent where there are no constructed paths. New kerb ramps should form part of any new path treatments.

| School Zones

There are no schools in Grong Grong and there is no need for school zones or crossings.

| Bicycle Lanes

There are no on-road cycling lanes or exclusive cycling paths in Grong Grong, nor are they warranted at this stage.

| Road crossings

There are no constructed road crossings in Grong Grong.

| Barriers

The railway and Newell Highway act as barriers to active transport movement. The warrant for a formal crossing point of the Newell Highway is low due to the lack of land-use attractors on the western side of Berrembed Street.

There is a need to provide a formalised crossing of the Junee to Hay Railway. The path crossing the railway is not recommended as it is not located on the public road network. A new path along Canola Way would provide a safe cross of the railway.

| Obstacles

No street furniture, signs or other structures were observed to present major obstacles or hazards to pedestrians or cyclists on constructed paths.

| Trip hazards

Grassed footpaths present as potential trip hazards. Provision of concrete footpaths and new kerb ramps along main walkways would help address potential trips and falls.

| Lighting

No major issues were raised / noted.

| Tactile indicators

Generally absent in Grong Grong and not required at this stage.

| End of trip facilities

The park adjoining the Post Office provides end of trip facilities.

| Signage

Generally absent.

| Other

The roadside environment near the Royal Hotel includes a bus stop that is used as a central drop-off and pick-up point for Countrylink and school buses.

PAGE 18 | SECTION 05 | LOCAL CONTEXT



General Comments
 No general issues or comments raised as part of consultation. Specific issues are identified on the map.

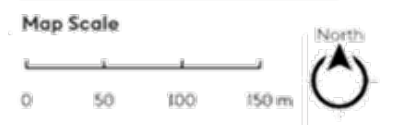
Project
 Narrandera Active Transport Plan

Map Title
 Consultation / Audit Map

Map Location
 Grong Grong

Sheet Ref
 Sheet 01 of 01

- Map Legend**
- Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways - Operational
 - Railways - Disused
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre/Refuge Island
 - Existing Pedestrian Crossing
 - Regular Walking and Cycling Routes
 - Regular Walking Routes
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - On-road Bike Lanes
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



Narrandera

Overview

Narrandera is home to approximately two-thirds of the Shire's population and has the mainstay of services and facilities including Narrandera Central Business District (CBD), Narrandera Art and Community Centre, Narrandera District Hospital, Marie Bashir Park, public and private schools, TAFE, administrative buildings (police station, post office, courthouse, council buildings) and the Narrandera Showground.

Conditions at Narrandera are ideal for walking and cycling. Over 90% of the town population lives within one kilometre of the Narrandera CBD, schools and workplaces. Many of the streets in Narrandera are quite wide and have lower traffic volumes than in larger regional centres. The parklands and riparian areas in Narrandera offer ideal conditions for residents and visitors to conveniently access natural and outdoor spaces.

Tree lined streets, heritage buildings, beautiful natural environs, koala colony, rich natural wildlife and the Lake Talbot aquatic environment incentivise daily walking and cycling by many residents as part of their regular exercise routine. The rich diversity of riparian bushland is also catering to a burgeoning visitor economy that is seeking connection to Country, wildlife and friendly locals.

A new pedestrian bridge linking Lake Drive to Oakbank Street has been constructed and this improves access over the main canal, which forms part of the program of riparian bridge crossings to create a comprehensive active transport plan for Narrandera.

Preliminary consultation and audit findings

A number of opportunities and constraints were identified in the Narrandera active transport network, which are reported in this section. A map summarising the audit / consultation findings of the Narrandera investigations is also presented.

Footpaths

The blue lines on the map show existing footpaths. The blue dash lines show the streets with no footpaths that were observed to be used by pedestrians. All community members consulted are supportive of more footpaths.

Shared Paths

The purple lines on the map show the existing shared path network, which include bitumen sealed and concrete surfaces. The purple dash lines on the map show parts of the road network that are being readily used by pedestrians and cyclists which would benefit from a shared path. All community members consulted are supportive of more shared paths.

Kerb Ramps

There are a number of kerb ramps that need to be provided or need replacing due to poor alignment, grade or condition.

School Zones

Schools in Narrandera are generally provided with constructed footpaths and / or shared paths. Conditions around Narrandera High School, Narrandera Public School and St Josephs Primary School are quite busy during school zone times and require a more comprehensive active transport network. For Narrandera East Infants School, pick-up and drop-offs

occur within school grounds, however maintaining quality footpath and shared path connections would encourage active transport to this facility.

Bicycle Lanes

There is one small section of on-road cycling lane in Narrandera. Consultation with community members suggested a focus on off-road shared paths over the provision of dedicated bicycle lanes on roads. There are some regular cyclists who seek on-road cycling for leisure or training. The section of Irrigation Way between Narrandera and Weir Park Road was identified as a hazardous ride for cyclists, particularly the bridge crossing of the main canal approximately 1.7km from the outskirts of town.

Road crossings

There is generally limited use of kerb blisters and refuge islands to reduce effective road carriageway width and provide more effective road crossing points. The main existing crossing points are shown on the audit map.

There is a need to provide safer crossing conditions of canals and river crossings to create a more connected active transport network.

The bridge crossing of the main canal on Larmer Street was raised as a potential safety issue by residents in the area that needed addressing by Council as soon as practical.

Barriers

The Junee to Hay Railway running through Narrandera and the Newell Highway both act as major barriers for active transport movements north and south of town. Limited crossing points tend to concentrate active transport movement along main roads. Community members consulted raised issues about informal rail crossing points used by some pedestrians. It was generally appreciated that negotiating access agreements over railway reserves for active transport use was difficult and often requires many years of planning. It was suggested the focus should be on providing paths that incorporate existing road crossing points to ensure coherent, safe and direct paths. Using road crossing points over canals was also raised as a potential barrier.

Obstacles

No street furniture, signs or other structures were observed to present major obstacles or hazards to pedestrians or cyclists on constructed paths.

Trip hazards

Footpath cracking and sections of broken paving were observed on some footpaths in the central business district and along some residential streets. Some constructed paths finish before the road pavement which creates potential trip hazard areas.

PAGE 20 | SECTION 05 | LOCAL CONTEXT

Many existing kerb ramps present as trip hazards due to poor alignment, grade or condition. Provision of concrete footpaths, shared paths and new kerb ramps along main walkways to the edge of the sealed road carriageway would help address potential trips and falls.

| Lighting

No major issues were raised / noted.

| Tactile indicators

Generally absent in Narrandera CBD and other public areas.

| End of trip facilities

There are a good number of public parks and facilities providing end-of-trip facilities throughout Narrandera.

Other

There are a number of attractors on the outskirts of Narrandera (Rocky Waterholes, Mountain Bike Trails, Carella Woods, Aboriginal Cultural areas) that are being accessed by people walking or riding their bike.

There was a need to provide greater focus on cyclists and bike riding activity, with most people asking for more constructed shared paths to avoid traffic and punctures from catheads and bindies.

The Newell Highway was raised as a road corridor requiring off-road paths.

| Signage

Generally absent.



PAGE 21 | SECTION 05 | LOCAL CONTEXT



General Comments

The community would generally like to see more recreational cycling routes which connect to the river and the forest.

The community would generally like to see water paths throughout the township.

The community would generally like to see some of the existing gravel path networks upgraded to bitumen or concrete.

Knock bike riders use Irongate Way to access rural areas to the west of Narrandera. There is a bridge approximately 2.5km from Narrandera that presents a hazard. The community would be supportive of improvements along this road that improve road cycling conditions.

Art first (Aboriginal Cultural Centre) when contemplating projects in regional areas and other cultural areas.

There is a need for greater provision of existing walking tracks.

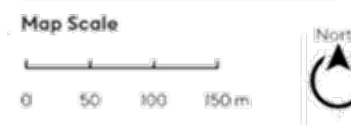
Project
Narrandera Active Transport Plan

Map Title
Consultation / Audit Map

Map Location
Narrandera Township

Sheet Ref
Sheet 01 of 06

- Map Legend**
- Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways - Operational
 - Railways - Disused
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Regular Walking and Cycling Routes
 - Regular Walking Routes
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - On-road Bike Lanes
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



PAGE 22 | SECTION 05 | LOCAL CONTEXT



General Comments

The community would generally like to see more recreational cycling routes which connect to the river and the forest.

The community would generally like to see water paths throughout the township.

The community would generally like to see some of the existing gravel path networks upgraded to tarmac or concrete.

Kiosk bike riders use Brigham Way to access rural areas to the west of Narrandera. There is a bridge approximately 2.7km from Narrandera that presents a hazard. The community would be supportive of improvements along this road that improve road cycling conditions.

Art First (Aboriginal Cultural Centre) were contemplating projects in riparian areas and other cultural areas.

There is a need for greater provision of existing walking tracks.

Project
Narrandera Active Transport Plan

Map Title
Consultation / Audit Map

Map Location
Narrandera Township

Sheet Ref
Sheet 02 of 06

- Map Legend**
- Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways - Operational
 - Railways - Disused
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Regular Walking and Cycling Routes
 - Regular Walking Routes
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - On-road Bike Lanes
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



Joins Map Sheet 02



General Comments

- The community would generally like to see more recreational cycling routes which connect to the river and the forest.
- The community would generally like to see water paths throughout the township.
- The community would generally like to see some of the existing gravel path networks upgraded to bitumen or concrete.
- Kiosk bike riders use Aringhan Way to access rural areas to the west of Narrandera. There is a bridge approximately 2.7km from Narrandera that presents a hazard. The community would be supportive of improvements along this road that improve road cycling conditions.
- Abi First (Aboriginal Cultural Centre) were contemplating projects in riparian areas and other cultural areas.
- There is a need for greater provision of existing walking tracks.

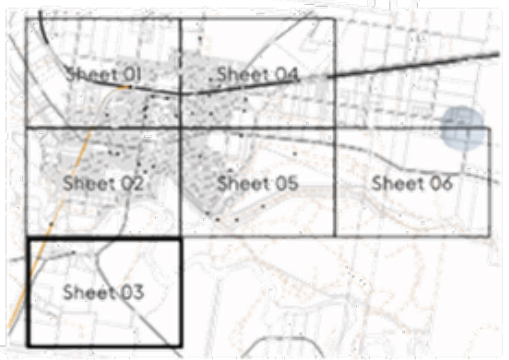
Project
Narrandera Active Transport Plan

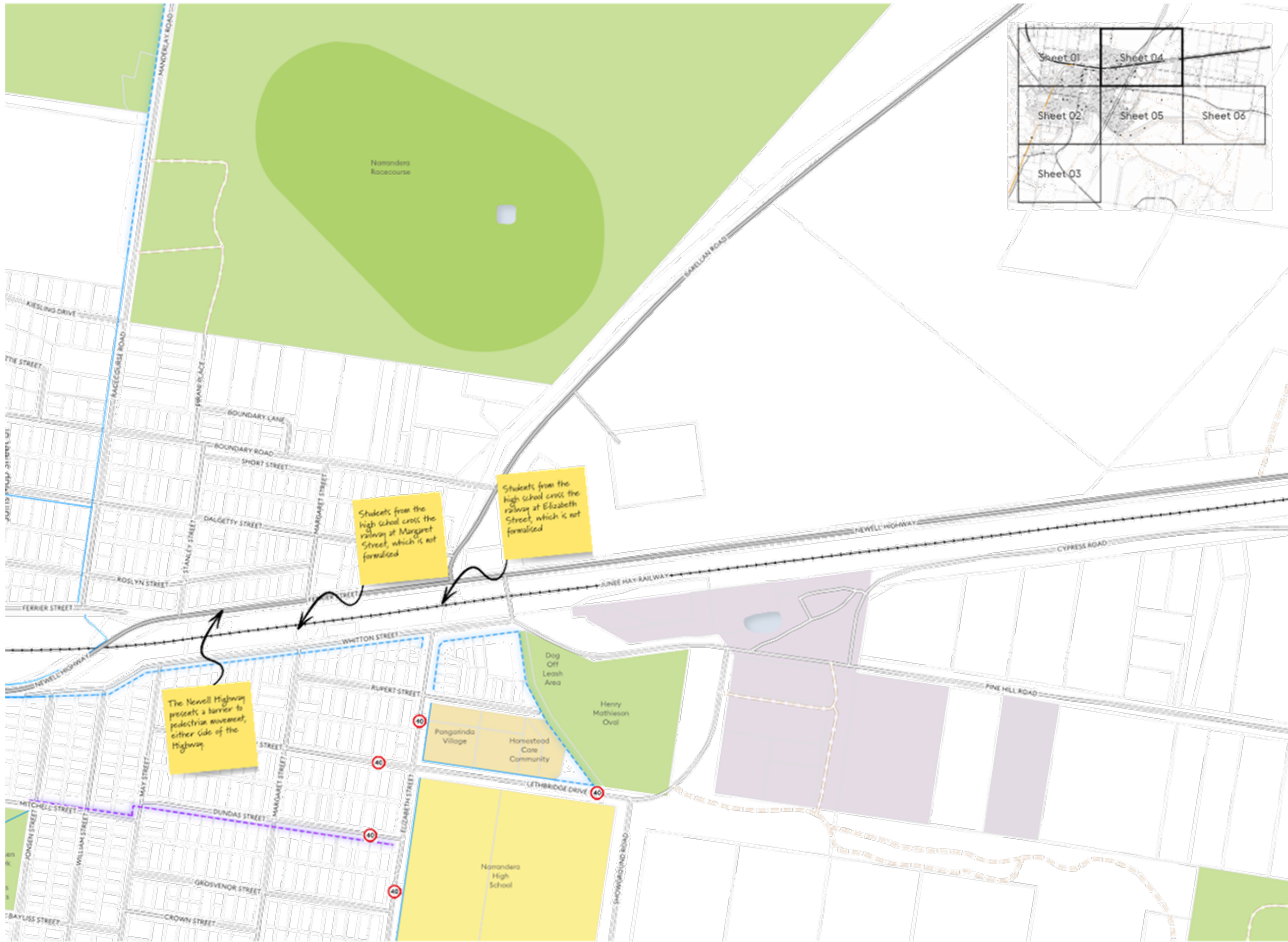
Map Title
Consultation / Audit Map

Map Location
Narrandera Township

Sheet Ref
Sheet 03 of 06

- Map Legend**
- Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways - Operational
 - Railways - Disused
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Regular Walking and Cycling Routes
 - Regular Walking Routes
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - On-road Bike Lanes
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial





General Comments

The community would generally like to see more recreational cycling routes which connect to the river and the forest.

The community would generally like to see water paths throughout the township.

The community would generally like to see some of the existing gravel path networks upgraded to bitumen or concrete.

Road bike routes via Irrigation Way to access rural areas to the west of Narrandera. There is a bridge approximately 2.7km from Narrandera that presents a hazard. The community would be supportive of improvements along this road that improve road cycling conditions.

Art: First (Aboriginal Cultural Centre) where contemporary projects in regional areas and other cultural areas.

There is a need for greater provision of existing walking tracks.

Project

Narrandera Active Transport Plan

Map Title

Consultation / Audit Map

Map Location

Narrandera Township

Sheet Ref

Sheet 04 of 06

Map Legend

- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways - Operational
- Railways - Disused
- Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Regular Walking and Cycling Routes
- Regular Walking Routes
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- On-road Bike Lanes
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial

Map Scale



Joins Map Sheet 05

PAGE 25 | SECTION 05 | LOCAL CONTEXT

Joins Map Sheet 04



The shared path on the southern side of Victoria Ave is regularly used by pedestrians and cyclists connecting to key attractions in this area of Narrandera. Parts of the path appear degraded and in need of repair.

There is strong support for improvements to the active transport network leading to the Rocky Waterholes.

Navigating the canal either side of the township requires safe canal crossings and / or pedestrian bridges.

General Comments

- The community would generally like to see more recreational walking routes which connect to the river and the forest.
- The community would generally like to see more paths throughout the township.
- The community would generally like to see some of the existing gravel path networks upgraded to bitumen or concrete.
- Road bike riders use Aringhan Way to access rural areas to the west of Narrandera. There is a bridge approximately 2.7km from Narrandera that presents a hazard. The community would be supportive of improvements along this road that improve road cycling conditions.
- Art First (Aboriginal Cultural Centre) were contemplating projects in riparian areas and other cultural areas.
- There is a need for greater provision of existing walking tracks.

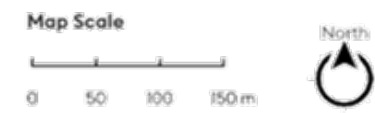
Project
Narrandera Active Transport Plan

Map Title
Consultation / Audit Map

Map Location
Narrandera Township

Sheet Ref
Sheet 05 of 06

- Map Legend**
- Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways - Operational
 - Railways - Disused
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Regular Walking and Cycling Routes
 - Regular Walking Routes
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - On-road Bike Lanes
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



PAGE 26 | SECTION 05 | LOCAL CONTEXT



General Comments

- The community would generally like to see more recreational cycling routes which connect to the river and the forest.
- The community would generally like to see water paths throughout the township.
- The community would generally like to see some of the existing gravel path networks upgraded to bitumen or concrete.
- Rock bike riders use Irrigation Way to access rural areas to the west of Narrandera. There is a bridge approximately 2.7km from Narrandera that presents a hazard. The community would be supportive of improvements along this road that improve road cycling conditions.
- Art First (Aboriginal Cultural Centre) were contemplating projects in riparian areas and other cultural areas.
- There is a need for greater provision of existing walking tracks.

Project
Narrandera Active Transport Plan

Map Title
Consultation / Audit Map

Map Location
Narrandera Township

Sheet Ref
Sheet 06 of 06

- Map Legend**
- Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways - Operational
 - Railways - Disused
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Regular Walking and Cycling Routes
 - Regular Walking Routes
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - On-road Bike Lanes
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



Iconic walks and rural attractions

The bushland walking trails around Narrandera warrant special attention as they provide a wide range of opportunities for locals and visitors to exercise, socialise and enjoy the natural beauty of the Murrumbidgee River and riparian forested areas.

Improvements to the off-road active transport network is seen by many as important in supporting the health, fitness and safety of the local community as well as the wider visitor economy.

A 'Bike and Hike Narrandera' map has been produced to show the general location of walking paths and destinations around the outskirts of Narrandera. This map needs updating, and the level of detail is likely inadequate to satisfy the requirements of visitors to plan trips into these areas.

Navigational and interpretative signage around Narrandera is also inadequate to provide people with enough information to fully explore attractions.

Improvements in mapping and signage, and the general availability of this information (in hard copy maps, brochures and online) would likely improve satisfaction levels of visitor experiences to local tourist attractions and destinations.

Regular Riding Routes and Destinations

There are no formal pedestrian or cycle routes connecting towns and villages in the Narrandera Shire. Cycling between towns and to other rural destinations within Narrandera Shire is generally undertaken by individuals and small bunch rides via a number of well-established routes known to local cyclists.

Narrandera has a local cycling club known as 'Narbugs'. The club holds regular weekend training rides and other planned events. There are also active cycling clubs and groups established in nearby centres such as Griffith and Wagga Wagga.

The mode of choice for cyclists appears to be road bikes and all-terrain bicycles. Road bike rides along sealed roads was described by a number of locals as potentially hazardous due to traffic and the conditions along rural roads. This was especially highlighted for bike riders observed riding along Irrigation Way between Narrandera and Leeton where there is a narrow bridge approximately 2.7km from the western outskirts of Narrandera that presents as a hazard. Some bike riders suggested if road conditions could be improved west of Narrandera, the local road network then 'opens-up' to give bike riders more options to access quieter rural roads. It was discussed that improving active transport conditions along this section of Irrigation Way is difficult due to traffic volumes, bridge barriers and the costs associated with creating effective improvements.

Locals seeking recreational cycling activity tend to ride more sturdy all-terrain bikes (e.g. flat bar touring bikes and mountain bikes) due to the existing road conditions and the freedom they provide in accessing quieter gravel roads and rural attractions.

In the community workshops a number of people expressed the desire to see more recreational cycling routes connecting to the Murrumbidgee River and riparian forested areas. The Bike and Hike Narrandera map (right of page) shows some of the main walking and cycling routes used by locals and visitors.



Planning decisions at a local level are influenced by broader global, National, State and regional issues, trends, needs and planning priorities.

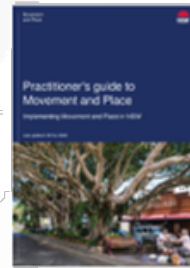
The review of supportive documents serves the following purposes:

- ✦ To ensure the Narrandera ATP aligns with regional, State and national policy directions.
- ✦ To ensure the Narrandera ATP aligns with the wider context of transport and land-use planning policy directions.

- ✦ To understand the projects, links and network connections being planned in adjoining local government areas that might benefit the strategy.
- ✦ To help understand the correct methodology and approach when preparing the strategy.
- ✦ To help identify any deficiencies within the current network and existing policies that may hinder ongoing success.

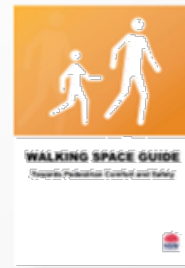
The following documents are particularly important:

Movement and Place Practitioner's Guide



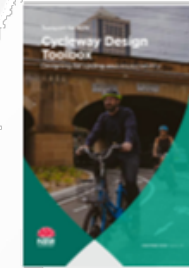
Explains how built environment practitioners can apply a Movement and Places approach to projects and plans

Walking Space Guide



Provides a set of standards and tools to ensure that sufficient space is provided on streets to achieve comfortable environments which encourage people to walk.

Cycleway Design Toolbox



Provides guidance on desired outcomes for cycling and micromobility. It establishes design principles for cycleways in specific contexts, including temporary initiatives and public bicycle parking facilities.

Network Planning in Precincts Guide



Provides best practice principles, tools, examples and case studies of a transport network that facilitates the efficient movement of people and goods while supporting 15 minute neighbourhoods.

NSW Public Spaces Charter



The NSW Public Spaces Charter has been developed to support the planning, design, management and activation of public spaces in NSW. It identifies 10 principles for quality public space.

NSW Guide to Walkable Public Space



Outlines why walkable public spaces are needed. It includes ideas and opportunities for how they can be created and methods for trialling and evaluating improvements.

06
**STRATEGIC
CONTEXT**

07

BENEFITS OF ACTIVE TRANSPORT PLANNING




Healthy Lifestyle

Leading an active lifestyle brings many benefits for the general health and well-being of Narrandera Shire residents. Using footpaths, bicycle lanes and shared paths provide a cheap means of incorporating exercise into our daily routine. As a regular activity, walking, running, bike riding, scooter riding or skateboarding can aid the prevention of:

- ✦ Heart disease,
- ✦ Stroke,
- ✦ Type 2 diabetes,
- ✦ Falls, fractures and injuries (through improved strength and coordination),
- ✦ Hypertension,

Active transport activity can also improve psychological well-being, metabolism, muscle strength and flexibility, endurance, respiratory function, energy levels and weight management. All this aids in a speedy return to good health in the event of illness or recovery from trauma / surgery.

Children's health should include regular physical activity, with at least 60 minutes of moderate to vigorous physical activity being recommended for children 5 to 18 years of age to keep healthy. Outdoor activity, such as playing, walking, running, bike riding, scooter riding or skateboarding can contribute to children's health, as well as their development of physical, practical, emotional and social skills.

The presence of footpaths, shared paths and cycleways are associated with active travel across all age groups.

Creating a comprehensive active transport network

Comprehensive road environments are ones that incorporate efficient transport options (roads, public transport, footpaths and cycleways) as well as aesthetic presentation and general walkability. Quality footpaths and shared paths are particularly influential in encouraging people across all ages to lead more active lifestyles.

The transport network throughout the wider Narrandera Shire is largely based around private motor vehicles on roads. Creating a comprehensive active transport network throughout the non-urban areas of Narrandera Shire is not possible within the scope of the Narrandera Shire Active Transport Plan. What is achievable is the progressive development of comprehensive active transport networks in urban areas.

As the centres with the most activity and growth in the shire, Barellan, Grong Grong and Narrandera all need their own active transport project plan to cater for the growing needs of residents and visitors.

Safety Benefits

Pedestrians and cyclists are considered vulnerable due to their lack of protection against motor vehicles in the event of a crash. It is important for road safety reasons that facilities are available for active transport users that minimise their exposure to potential conflict with motor vehicles.

Connected active transport networks have been shown to be associated with more walking in older adults and children, but only when traffic-related issues are managed, and the local streets are perceived to be safe. Connected street networks that are perceived as safe by users tend to encourage greater levels of active transport across all age groups. Older adults, particularly women, are more fearful and more vulnerable to crime thus the design and location of active transport facilities to achieve good levels of perceived / actual safety is important to avoid people constraining their behaviour.

Evidence indicates that Crime Prevention Through Environmental Design (CPTED) elements, such as good street lighting, neighbourhood upkeep, and less physical incivilities (e.g. litter, graffiti and vandalism) can encourage active transport. The design of commercial buildings and their relation to the street also has the potential to increase natural surveillance which improves safety and feelings of safety. Providing safe, well-lit building entrances that face the street and are directly accessible from the street, footpath and car parks has been shown to encourage active modes of transport to and from buildings.



Economic Benefits

For the wider community, leading a healthier lifestyle reduces the impacts on our health care system. It also reduces costs of living and boosts industry productivity from fit and healthy workers. Active transport creates more footfall for local businesses and caters to the burgeoning visitor market interested in exploring main street environments, heritage walking trails, riparian areas and bushland trails, either on foot or on a bike.

Social Benefits

Active transport, particularly walking is one of the most socially inclusive modes of transport. It provides opportunities to socialise with friends and neighbours and creates a safer, friendlier and more connected community. Benefits include:

- ✦ Encouraging family and community connectedness.
- ✦ Improving social skills and networks.
- ✦ Reducing isolation and loneliness.
- ✦ Enhancing self-esteem and confidence.
- ✦ Prolonging independent living for older people in the community.

Evidence suggests that active transport infrastructure, particularly footpaths around local shops and community facilities, are important for encouraging social interaction and social capital. Such facilities provide casual and chance interactions with other members of the community as well as providing places for people to meet friends and family and engage in social activities.



PAGE 31 | SECTION 07 | BENEFITS OF ACTIVE TRANSPORT PLANNING

Great Places

The way we design and build our streets and neighbourhoods has an effect on many residents' social connections, sense of community and social capital, and thus their use of active transport facilities. Neighbourhood "walkability" (a combination of residential density, mixed-use planning and street connectivity) is particularly associated with walking for transport and general walking.

Land-use decisions affect social connection by determining the places available for people to interact and spend time, and how far people have to travel to get to places where they can interact with others. A connected street network that is clearly defined and practical for all users is likely to enable more movement choices around town. This encourages more walking and cycling, allowing for more interactions between neighbours and residents, which in turn increases the sense of community in residents.


Shorter travel distances between land-uses can enable easy access to facilities and services for all people, including the very young, older persons and people with a disability, which can reduce social isolation for these groups. For example, living within close proximity (400-600m) of a mix of destinations is associated with higher levels of active travel across all age groups.

In terms of active transport behaviours, increased connectivity reduces the distances between origins and destinations and provides a range of routes to choose from, increasing the likelihood of walking and cycling between locations.

Traditionally designed neighbourhoods tend to have a grid-style street layout, which create few barriers to direct travel, resulting in high levels of connectivity and a choice of routes. In contrast, more modern neighbourhoods are developed around a network of hierarchical roads, which often result in creating low levels of connectivity. Residents have little or no choice of route, as often there is only one road in and out of the development, and the indirect curvilinear streets increase active transport distances between destinations.

A review of the walking and cycling conditions in urban areas is therefore important and may provide opportunities for the review of other land-use / transport policies, particularly the overuse of cul-de-sacs that can result in a disconnected street system and general lack of active travel facilities in new residential estates.





08

NETWORK PLANNING

Pedestrian Types + Needs

Everyone is a pedestrian, be it walking 30 metres from the car to a place of work, walking to school or the shops, using wheeled devices on footpaths or walking and running for fitness.

Pedestrians are considered vulnerable due to the severe outcomes that can occur when they come into conflict with motor vehicles. In the five years from 2017-2021, about one in six people killed on our roads was a pedestrian.

In the Narrandera Shire context, the main pedestrian groups are as follows:

Older pedestrians

Are generally less mobile than other pedestrians and prefer footpaths and shared paths with minimal gradients / steps and a high degree of safety and personal security.

Commuters

This group comprises adults and adolescents who use the footpath network mainly as a mode of transport for journeys to and from a workplace. They prefer the fastest safe route between their origin and destination and are generally more skilled and experienced. On-road lanes and footpaths are suitable for commuters.

Utility / shopping

Trips are generated for specific purposes, such as running errands, shopping, visiting friends and relatives and points of interest. Local trips are often short length trips and can be unpredictable. Users may be constrained by time and vary widely in skill and experience. They prefer footpaths, shared paths, low volume roads, minimal gradients and a high degree of safety and personal security.



Secondary / tertiary students

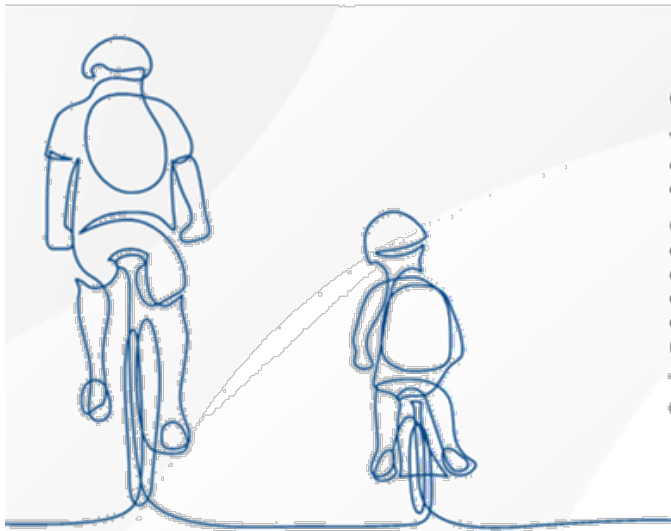
Secondary and tertiary age students have similar characteristics as commuters and utility / shopping users, using the footpath network mainly as a mode of transport for journeys to an education facility. Footpaths, on-road lanes and shared paths are suitable for older students.

Infants / primary school students

Infant and primary school aged pedestrians have undeveloped cognitive skills, lack good peripheral vision, and have little knowledge of road traffic rules. They require adult supervision and / or off-road paths and facilities. Road crossing points must be carefully designed to give greater visibility / priority to children.

Fitness

Sports people use the road environment for fitness and training purposes and to access sporting events. They often travel alone or in small groups seeking long distances for training purposes which can take them onto busier roads. Fitness pedestrians prefer footpaths and shared paths but will use any path or the road / road shoulder if necessary.



Cyclist Types + Needs

There are a range of cyclists who access different parts of the Narrandera Shire on their bike for recreational, educational, shopping, commuting and other purposes.

Cyclists are considered vulnerable due to the severe outcomes that can occur when a rider crashes their bike or when they come into conflict with motor vehicles. Most cyclists are aware of their vulnerability on the road network and use safety lights, helmets and high visibility gear when riding.

The different cyclist groups in the Narrandera Shire are detailed in this section.



Older bike riders

Older people in the local context are tending to avoid using bicycles.

Commuters

This group comprises predominantly adults who use the road to cycle to work. They prefer the fastest safe route between their origin and destination and are generally more skilled and experienced. On-road lanes and shared paths are suitable for commuter cyclists. Commuters ride reasonable distances, typically less than 20km. They prefer flat, direct routes, but may tolerate up to 10% gradients, or 15% with e-bikes. Bike commuters desire all day secure parking, showers and change facilities.

Utility / shopping

A small percentage of people use a bicycle to run errands and do the shopping as well as visit friends, local destinations and points of interest. Local trips may be 'spare-of-the-moment' decisions, where a bicycle is used to visit the shops for last minute supplies. Users may be constrained by time and vary widely in skill and experience. They may use footpaths, shared paths and roads to access their destination, and sometimes may forget to take appropriate safety precautions.

Secondary / tertiary students

Older students in the local context are tending to avoid using bicycles, other than to access weekend sports, skate parks and friends.

Infants / primary school students

Infant and primary school aged cyclists have undeveloped cognitive skills, lack good peripheral vision, and have little knowledge of road traffic rules. Fear of traffic and bike theft appear to be factors limiting those in this age group from riding their bikes regularly.

Fitness

Adult riders are more confident mixing with traffic. If riding for training purposes, may ride very long distances, sometimes more than 100km. A number of different bikes are available (road, flat-bar touring and mountain bikes) for fitness and recreation. Road and touring cyclists often travel in small groups or larger bunch rides seeking long distances for training and recreational purposes, which can take them onto busier roads. Mountain bike riders often travel individually or in small groups and seek quieter roads and off-road trails.

Families with children

Prefer separation from traffic. Ride shorter distances. Prefer flat routes with less than 5% gradient. Adults / guardians may be walking alongside young children on bicycles.

Access Impaired Needs

Disability is an issue that affects a significant proportion of the population. The 2018 ABS Survey of Disability, Ageing and Carers reported that 12.7% of Australians had a long-term disability that restricted their everyday activities.

Planning for the transport needs of disabled persons presents its own unique challenges, with a person in a wheelchair requiring different assistance to negotiate the active transport network than a person who is sight impaired. Navigation to end of trip facilities, such as parking facilities, water points and toilets also requires special consideration.

Motorized scooter usage is a growth industry and there is a need to review current and future innovations in these mobility devices to ensure infrastructure improvements are aligned with technology.

A key focus of the Narrandera ATP should be to provide mobility and access facilities for disabled and older persons in our community, particularly in high activity areas such as the Narrandera CBD.



Aged Access Needs

Age is related to a variety of characteristics and skills that influence the risk of traffic injury. These age-related characteristics can also affect the way in which people of different ages interact with the movement network. In the 2010 NSW Health Falls Prevention Baseline Survey, 26.7% of people aged 65 and older, reported limiting their walking because of fear of falling whilst walking over rough or uneven surfaces, steps or stairs. The main needs of aged persons are for level walking surfaces that are free of hazards. Aged persons also appreciate end of trip facilities, such as seating, water points and toilets.

Older people continue to be over presented in pedestrian crashes. As shown by Job RFS, Pedestrians at Traffic Light Controlled Intersections: Crossing Behaviour in the Elderly and Non-elderly, several factors work together to increase the risk of older people:

- ✦ Deterioration in visual acuity may have a negative impact on an older person's ability to cross the road safely.
- ✦ Reduced mobility can render older people unable to react quickly in imminent danger to avoid a crash.
- ✦ Underlying health conditions or frailty can result in greater injury severity when a crash occurs.
- ✦ Reduced speed when crossing the road can be an issue at automated signals that do not allow sufficient time for slower pedestrians to cross safely.

A key focus of the Narrandera ATP should be to provide mobility and access facilities for disabled and older persons in our community, particularly in high activity areas such as the Narrandera CBD. The following measures have been adapted from the WHO Pedestrian Safety Manual 2013 and the NSW Centre for Road Safety to improve the safety, comfort and amenity of elderly pedestrians:

- ✦ Install high-visibility crossings and advance stop bars.
- ✦ Repair broken kerbs and pedestrian ramps.
- ✦ Replace missing and / or upgrade existing signs.
- ✦ Install pedestrian refuge islands or, preferably, raised medians.
- ✦ Narrow roadways with traffic-calming techniques.
- ✦ Raise public awareness about the safety needs of elderly pedestrians.
- ✦ Reduce legal speed limits where necessary.
- ✦ Strengthen enforcement of laws on speed limits, and drink-driving.



Needs of Young Children

Children are highly vulnerable road users. Preschool, infant and primary school aged children need their parents or other adult supervision when they ride along the road network, but they also need our confidence to explore their environment and learn how to do things independently.

Children can use the same facilities as adults (and can ride on the footpath) however they are still at risk from traffic for many reasons. Preschool, infant and primary school aged bike and scooter riders have undeveloped cognitive skills, lack good peripheral vision, and have little knowledge of road traffic rules. Although children may think they can handle the road network, Kidsafe NSW advises they are:

- ✦ Easily distracted and focus only on one aspect of what is happening.
- ✦ They are smaller and harder for drivers to see, and less predictable than other road users.
- ✦ Cannot accurately judge the speed and distance of moving vehicles.
- ✦ Cannot accurately predict the direction that sounds are coming from.

- ✦ Unable to cope with sudden changes in traffic conditions.
- ✦ Do not understand abstract ideas, such as road safety.
- ✦ They may lack the ability to distinguish between safe and unsafe crossing gaps and sites, putting them at risk as they cross the road.
- ✦ They may lack understanding of the dangers presented under different conditions, such as wet weather or darkness.

In general, less school aged children are riding to school due to a number of factors, including fear of traffic and bike theft, convenience of walking, availability of school bus services and parents driving their children to school.

An extensive network of structured sporting activities is available for children in Narrandera Shire that helps to keep them active and engaged. There are also a number of areas where children can go 'off-road' and explore the environment and practice skills on their own or with friends.

Key objectives of the Narrandera ATP should be to highlight areas that provide opportunities for off-road play on bikes and kick-scooters and to link these areas to residential neighbourhoods and the wider network.

Network Planning Principles

The planning focus of the new active travel network is to make pedestrian and cycling activities a safe, healthy and attractive travel option throughout the Narrandera Shire. To achieve this over such a vast area requires a targeted and systematic approach, based on a number of principles which are explored further in this section.

Coherence

Coherence can be characterised by the completeness of the network or the completeness of connecting routes. A cohesive network should be continuous and it should be clear to the user where the path leads. Sign-posting and line-marking should indicate major destinations as well as the 'serious transport intent' of sections of road routes. The quality of network facilities should be consistent throughout the length of the route regardless of whether the facility uses a separate or shared road profile. End of trip facilities, such as seating, watering stations, toilets, change room facilities, bicycle racks and storage facilities should also be integrated into the cohesive network.

15 minute neighbourhoods

People will generally walk or use assisted mobility for 10-15 minutes to access local shops and services, depending on their age, health, the walking environment and the weather. Active transport networks are based on active transport trip distances of 15 minutes.

Suitability for all users

Quality environments must be available to all who choose to use them. Paths and facilities must have appropriate gradients and be continuous and free of obstructions such as signage, street furniture and overhanging tree branches. The needs of hearing and vision-impaired users should be considered at primary attractors, especially where user safety is an issue.

Safety

Perceived and actual safety is very important to pedestrians and cyclists. Pedestrians of all ages and genders need to feel that it is safe to walk, whenever they choose to do so. Route safety and security is important to pedestrians, who desire well-lit pathways and open-to-viewer routes. Road crossings present the greatest danger to pedestrians. Therefore, safe crossing locations need to be provided at regular intervals along major streets or where there are key desire lines to cross major streets. Pedestrians will rarely walk along an indirect route to access safe crossing points, so frequent crossing points must be provided.

Cyclists travel faster than pedestrians and therefore are less concerned about personal security. However, cyclists are still slower and smaller than motor cars and trucks, making them less likely to be seen. When they do come into conflict, cyclists have little protection in a collision. On-road paths and off-road paths reduce the risk of collision with motor vehicles, but still endanger cyclists at squeeze points and intersections with roads. They can also involve potential conflict with pedestrians where the off-road facility is a shared path. The general principles of predictability and clear priority remain important for off-road paths, including directional segregation and high visibility for all users.

Directness

Pedestrians and cyclists do not like to travel out of their way to reach a destination. This is a natural response to avoid the extra effort involved in walking or riding extra distances. Paths serving desire lines between activity areas need to be direct and clearly defined in order to provide for and encourage walking and riding trips. Wherever possible, barriers should be overcome, with slight deviations or additional safe crossing points. A careful balance must be found between providing a direct route and also one free of delays, excessive energy expenditure, or safety concerns.



Amenity

People are more likely to walk or cycle in an attractive environment because it is enjoyable. Areas with high volumes of vehicular traffic, excessive noise and poor pavements may discourage walking and cycling. Urban areas should be maintained at a human scale that provides an attractive and safe environment. Pedestrian and cycling facilities should be designed to fit into the surrounding environment so that the enjoyment of the experience is enhanced. The route should be scenic, quiet, and free of heavy traffic and traffic travelling at high speeds. The best walking and cycling environments are often found along quiet rural roads, in urban parklands or residential areas that have been traffic calmed.



Identifying Activity Generators

There are certain areas of the Narrandera Shire that generate significantly more pedestrian and cycling activity than other areas. Identifying activity generators is particularly important to consider in the preparation of new active transport plans. The different activity generators have been divided into four main groups and are presented in this section. The audit maps show the generators in Narrandera Shire.

Primary Activity Areas

Primary activity areas include commercial precincts, large schools and hospitals as well as other areas that attract large concentrations of people. Safety, connected / wide footpaths, road crossing points, disability access infrastructure, secure bike parking and end of trip facilities are important design goals for primary activity areas.

Secondary Activity Areas

These include neighbourhood shops, smaller schools, popular sporting and recreational facilities, clubs, smaller hospitals and community facilities such as the larger congregation churches that are not centrally located within primary activity areas. These land-uses are busy places at certain times of the day or week. Safety, connected footpath networks and end of trip facilities are important design goals for secondary activity generators.

Primary Routes

These are routes from residential areas to the primary activity areas and secondary activity generators. They are collector level routes, which do not reach every property but instead form a network of routes that are accessible to a significant catchment of population.

Hazard Areas

Through the analysis of crash data and consultation undertaken, there are a number of areas / routes that have been noted from crash reports or from road users as being potentially dangerous or particularly stressful places for pedestrian and cyclists.



Identifying Appropriate Paths

The selection of the appropriate path type treatment depends on a combination of factors, including the level of demand for the path, the conditions present in the surrounding environment (traffic speed and volume), the availability of space in which to provide the path, and whether path usage is for exclusive pedestrian or cycle use or shared use. The overall goal is to install facilities that are safe, practical and that respond to local conditions. A number of different path treatments can be applied, which are covered in this section:

Footpaths

Footpaths are suitable for a wide range of pedestrian situations. Footpaths are required to be designed and built to meet minimum dimension requirements. Design elements of footpaths include width, gradient, pavement materials that are slip resistant, type of kerb and adequate setback distance of the footpath from the roadway.

According to the Austroads Guide and other guidelines referred to in Section 6, the general minimum footpath width of 1.2m (or 1.0m as an absolute minimum) is adequate for most road and street situations except in commercial and shopping environments. A footpath wider than the minimum may also be necessary at locations where pedestrians gather such as the entrance to schools and associated crossings, recreation facilities and bus stops or on routes with high pedestrian traffic volumes.



Shared paths

Shared use paths are a type of off-road facility that are generally wider than footpaths and allow common use of the facility by both cyclists and pedestrians. The minimum width for a shared path is 2.0m, the desirable width is 2.5m and in some situations a path width of 3.0m may be required depending on the location, purpose and anticipated level of walking / cycling activity.

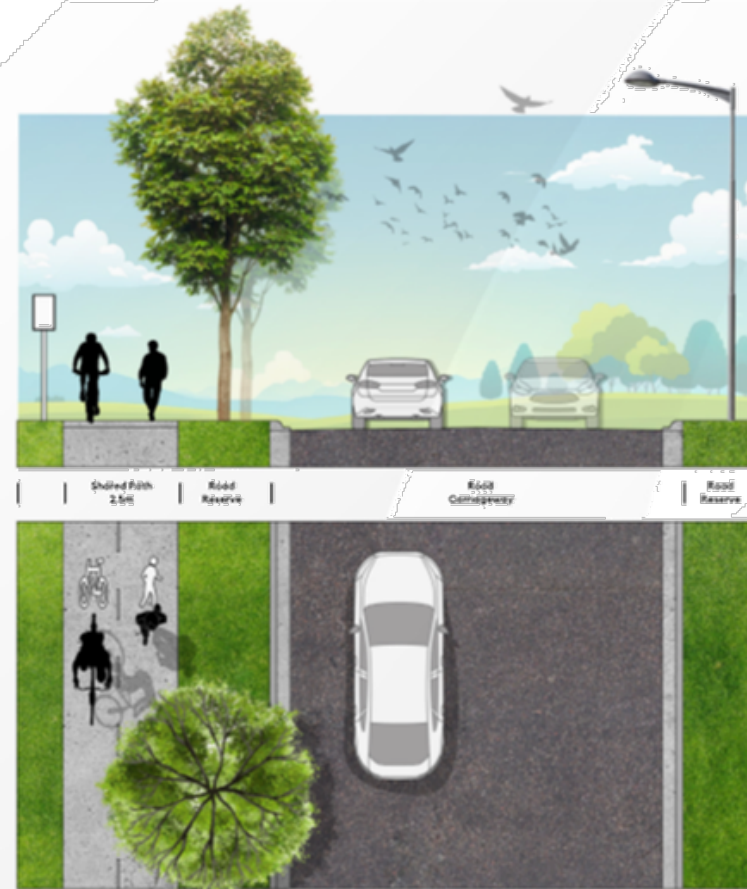
According to the Austroads Guide and other guidelines referred to in Section 6, a shared use path may be appropriate where demand exists for both a pedestrian path and a bicycle path but where the intensity of use is not expected to be sufficiently great to provide separate facilities. Shared paths are a popular response to connecting attractors and as paths in large parklands.

In some situations shared paths may cause friction between pedestrians and cyclists. Displaying highly visible signs and rules applying to the proper use of share paths are important considerations when planning these paths.

Shared streets

Shared local streets have 'design speeds' that provide greater safety for pedestrians, cyclists and motorists. The Cycleways Design Toolbox recommends the sharing of traffic lanes only where design speeds are 30km/h or less and traffic volumes are very low.

NETWORK PLANNING



Exclusive off-road cycle paths

Exclusive bicycle paths are most appropriate when there is a significant cycling demand and very few pedestrians desire to use the path or a separate footpath is provided, and there is very limited motor vehicle access across the path.

According to the Austroads Guide to Road Design Part 6A: Paths for Walking and Cycling, the recommended width varies based on the volume of cyclists with the suggested width ranging from 2.0m minimum to a typical maximum of 3.0m for a local access path.

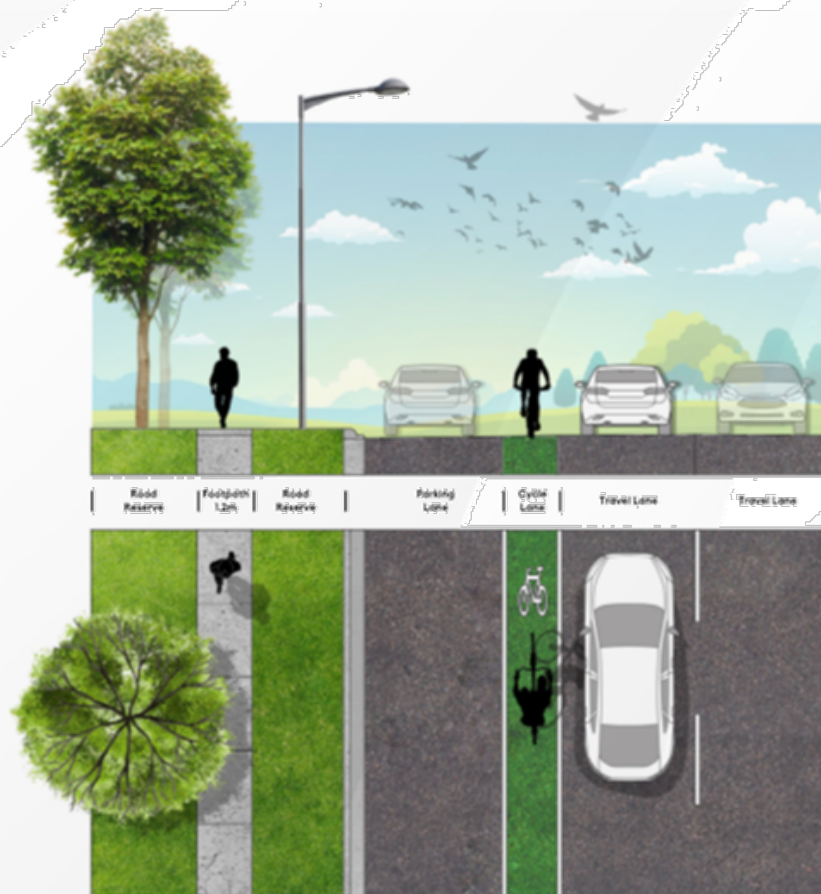
On-road cycle paths

On-road cycle paths are 'bicycle lanes' located alongside the motor vehicle traffic lane on a road.

According to the Austroads Guide to Road Design Part 03 - Geometric Design (Table 4.18), the recommended width for exclusive bike lanes in urban areas varies from 1.2m to 3.0m depending on the road speed limit and local conditions (including clearances, physical or visual separations).

Generally, exclusive on-road cycle paths are delineated by line-marking and / or green colour, and located on the far left of the road, and often on the bitumen sealed road shoulder. Where considered necessary / feasible in regional settings, on-road cycle paths should comply with current design standards and undergo periodic monitoring to ensure painted line-marking remains clear and legible.

On-road painted bike lanes and road shoulders in typical road environments do not provide riders with protection from passing traffic and are often perceived as unsafe by current and potential everyday bike riders. For this reason, on-road cycle paths are not particularly effective in encouraging more local cycling trips unless they are physically separated and / or properly protected from traffic lanes, and without such treatment on-road cycle lanes are not the preferred method of providing for short, everyday cycling trips. Where possible, the Narrandera ATP should give preference to new shared path installations as a strategy for increasing cycling activity throughout Narrandera LGA.



Pavement Surfaces

There are a variety of pavement materials commonly used as part of the construction of new active transport infrastructure. These are described as follows.

Concrete and Asphalt

This provides a hard surface and is generally functionally appropriate. This material is ideal where footpaths are on a gradient and exposed to water, as the texture of these surface materials are slip resistant. Most footpaths in Narrandera Shire are of these construction types. Some main street beautification works use a combination of asphalt, concrete and brick paver to provide variety and interest.



Pavers and Bricks

For aesthetic reasons and to add interest and variety, pavers and brick paving are often used. Pavers have been used extensively in commercial areas and at tourist destinations. When used for pedestrian paths, glazed surfaces should be avoided as they are slippery when wet. Stone path surfaces should also be avoided as they can fail flatness tests. Pavers are ideal for sight impaired pedestrians as a guidance using different pavement colours, however overuse of colours can also be confusing.



Spray seal emulsion

Generally less hard wearing than concrete, asphalt or pavers. It is often used as a cheaper option in low trafficked areas where drainage is not an issue. It may also be considered where a new path is being trialled to determine its longer-term material type.



Loose surface material

These materials such as exposed aggregate, gravel, soil, sand, grass and tanbark should be avoided along heavily used routes. They can be very difficult to walk on and make it difficult for people in wheelchairs. However, gravel surfaces may be suitable for fitness walkers, runners and mountain bike riders.

Ideally loose surface paths should be free of obstructions and therefore should not include steps, stairways or obstacles that affect safety.





Lighting

Night-time outdoor lighting has most often been designed for the vehicle driver, rather than for pedestrians and cyclists.

Where footpaths, bicycle lanes and shared pathways carry a substantial number of pedestrians and cyclists during periods of darkness, consideration should be given to the provision of path lighting. Lighting will increase both actual and perceived safety along the network and should be targeted along key pedestrian routes and activity zones (Austroads, 2009).

The main objectives of pedestrian lighting are to ensure adequate lighting is provided to identify pedestrian routes and signage, illuminate pedestrians to other road users and to achieve facial recognition of another pedestrian at a reasonable distance.

The main objective of cycleways lighting is to ensure adequate lighting is provided so that cyclists, travelling at reasonable speed are able to avoid potholes and any other traffic hazards.

Generally provision for public lighting for bicycles may occur where:

- ✦ Paths for cycling associated with promenades or a centre for night-time activity.
- ✦ Paths for cycling used for commuting by workers or students.

Lighting should be placed along key routes, key crossing points, intersections and places where people congregate. Direction and height of illumination, background and illumination levels are key considerations that should be addressed within the design.

End of Trip Facilities

Public amenities can be important mid-way or end of trip resources for pedestrians and cyclists. Examples of end of trip facilities including:

- ✦ Bicycle parking / repair stations
- ✦ Seating / rest stops
- ✦ Water points
- ✦ Toilets
- ✦ Shade structures
- ✦ Way-finding signage
- ✦ Personal storage lockers
- ✦ Drying facilities

Exercise equipment is also being used / provided in some parks to facilitate more intensive fitness training. These facilities are the 'outdoor' equivalent of a gym, and may include weights and resistance benches, step-up and pull-up devices.

Providing end of trip facilities is another means of encouraging more people to make walking and cycling part of their daily routine, as they provide places to rest, re-energise and / or safely store their bikes upon arrival. Generally, end of trip facilities enhance the overall experience for pedestrians and cyclists, ensuring they have a comfortable and stress-free transition from active transport to their end destination.

Landscape Design

Landscape works which are poorly planned and designed can have negative impact on pathway use. It is important that landscaping is designed, constructed and managed to:

- ✦ Provide clear sightlines.
- ✦ Promote good visibility.
- ✦ Provide safe side clearances.
- ✦ Prevents intrusion into pedestrian / cycling operating space.
- ✦ Manages tree root damage to pathways.
- ✦ Provide passive surveillance and promotes an open easy = supervised environment.
- ✦ Manage weeds, especially catheads.

Technical advice on key considerations for landscape design are provided in the Austroads Guide and other guidelines referred to in Section 6.

Signage and Line Marking

Signage and/or markings should be provided throughout the entire network to guide pedestrians and cyclists use of the bicycle and shared path network.

Signage and/or markings should include both directional and informative information and be designed to be easily identifiable and consistent across both on-road and off-road networks. They will inform users of the direction and distance to key destinations, provide warning of changing conditions (e.g. intersection) and of approaching hazards and provide clear travel pattern advice, which is particularly important at intersections.

Signage and/or markings should be provided as new on-road bicycle and shared pathways are constructed and should be progressively retro-fitted across the existing network.

The use of a green surface for bicycle lanes which draws motorists' attention to the presence of bicycles is recommended at busy or higher-speed locations and areas where the road layout is complex.

Technical advice on signage and marking treatments is provided in the Austroads Guide and other guidelines referred to in Section 6.

Pedestrian Crossings

Pedestrian crossings provide designated areas for pedestrians to cross the road safely, reducing the risk of accidents and promoting walking activity. With well-placed crossings, walking becomes more accessible to people of all ages and abilities and may encourage more individuals within the community to choose walking as a mode of transport.

The locations of existing pedestrian crossing facilities should be properly identified in the Narrandera ATP and new crossing facilities incorporated into proposed network improvements where it can be identified that it would provide a benefit in terms of supporting safe active transport trips.

In the Narrandera LGA, there are a limited number of pedestrian crossings and these are generally located in key activity areas of the CBD.

Other Crossings

Centre refuge islands, kerb extensions / blisters provide alternate ways to improve the safety of pedestrians crossing a road. With well-placed road crossing facilities, walking becomes more accessible to people of all ages and abilities and may encourage more individuals within the community to choose walking as a mode of transport.

The locations of existing road crossings should be properly identified in the Narrandera ATP and new crossing facilities incorporated into proposed network improvements where it can be identified that it would provide a benefit in terms of supporting safe active transport trips.

In the Narrandera LGA context, centre refuge islands, kerb extensions / blisters are preferred and are already well utilised in key locations within the CBD and other high activity areas such as schools, parks and community facilities.



09

ACTIVE TRANSPORT PROJECT PLANS

Active Transport Project Plans have been prepared for Barellan, Grong Grong and Narrandera.

The Active Transport Project Plans are presented in a series of maps, as necessary, for each locations and typically include the following detail:

- ✦ Public Roads (sealed, unsealed, tracks-in-use).
- ✦ Railway Infrastructure.
- ✦ Primary Activity Areas.
- ✦ Secondary Activity Areas.
- ✦ Primary Routes.
- ✦ Hazard Areas.
- ✦ Other key land-uses and / or landmarks.
- ✦ Existing and proposed footpath locations.
- ✦ Existing and proposed shared path locations.
- ✦ Existing and proposed off-road path locations.
- ✦ Existing and proposed end-of-trip facilities.

Guiding Principles

Focusing efforts in areas of highest importance

Effective and useful planning relies on focusing effort and resources in areas that it is most needed. Narrandera Shire Council has limited funds for improvements and these funds need to be carefully directed towards achieving optimal outcomes. The Narrandera ATP focuses efforts on areas with high levels of pedestrian and cyclist activity as well as the desire lines of high potential and demand. Consideration should also be given to locations which may merit a review of road conditions based on a poor safety record.

Focusing on potential pedestrian and cyclists

It is important to consider existing pedestrians and cyclists, however, the biggest advantage in terms of increasing patronage is to target people who currently are not active pedestrians or cyclists, but who are likely to become so if conditions improve. The Narrandera ATP needs to consider ways to promote behaviour changes that encourages new users.

Developing effective infrastructure to improve conditions

The Narrandera ATP aims to develop innovative infrastructure interventions, based on the NSW guidelines and other applicable guidelines and standards.

Setting achievable targets

Funds are limited and there is a need to focus on specific actions that are achievable by Council. There is no sense in developing an action plan that proposes excessive expenditure beyond the means of the community. It is better to set targets that can be realistically achieved over the intended 10 - 20 year implementation period. Should extra funding become available and targets are met earlier, it is a relatively simple task of reviewing the action plan to set more goals and targets.

PAGE 45 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS



Project
Narrandera Active Transport Plan

Map Title
Active Transport Project Plan

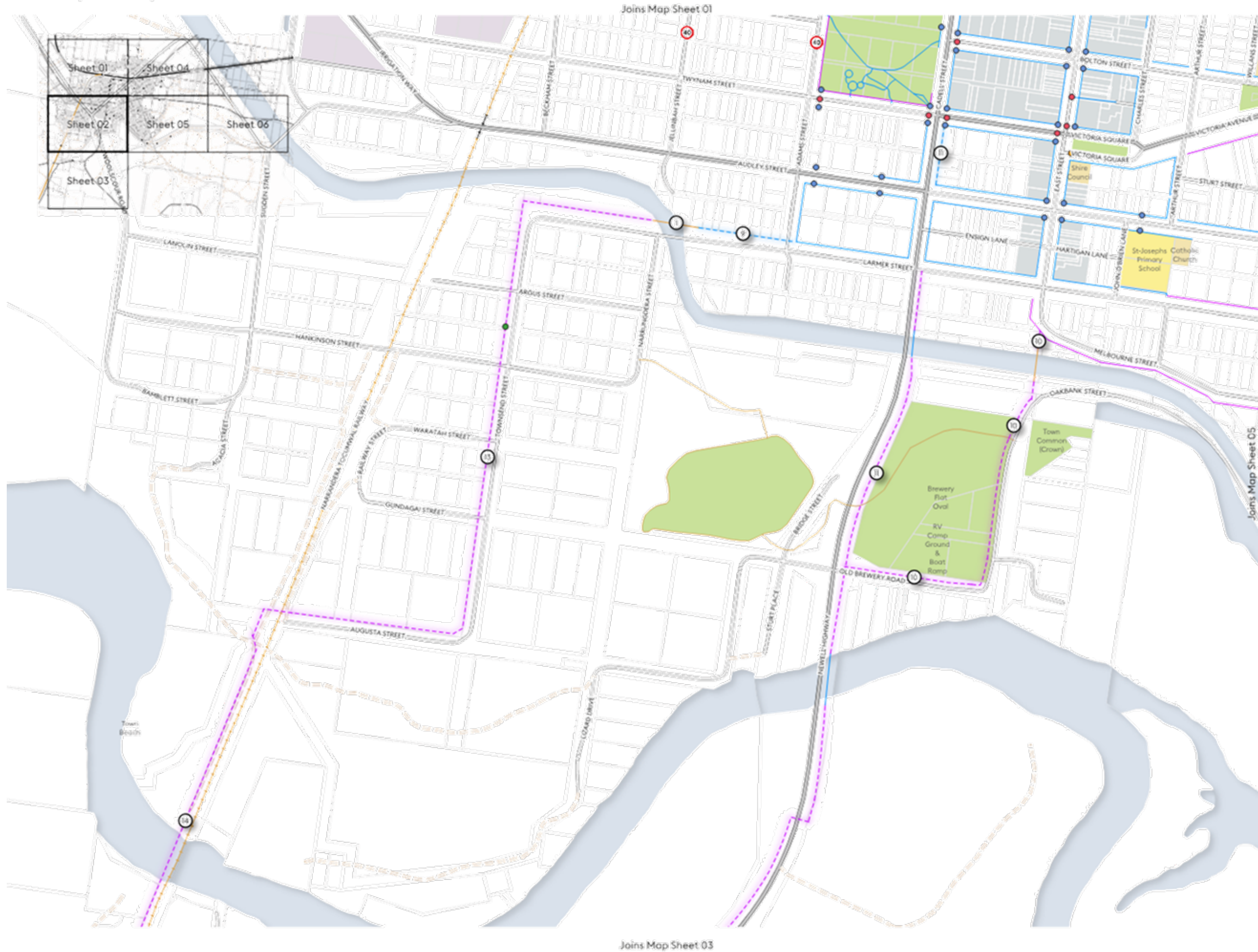
Map Location
Narrandera Township

Sheet Ref
Sheet 01 of 06

- Map Legend**
- Project Numbers
 - Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways
 - ⓪ Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Proposed Centre Refuge Island
 - Signage Improvements
 - Accessibility Improvements
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - Proposed Pedestrian Bridge
 - On-road Bike Lanes
 - Proposed Path Widening
 - Proposed Shared Paths
 - Proposed Footpaths
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial

Joins Map Sheet 02

PAGE 46 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS



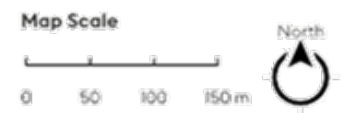
Project
Narrandera Active Transport Plan

Map Title
Active Transport Project Plan

Map Location
Narrandera Township

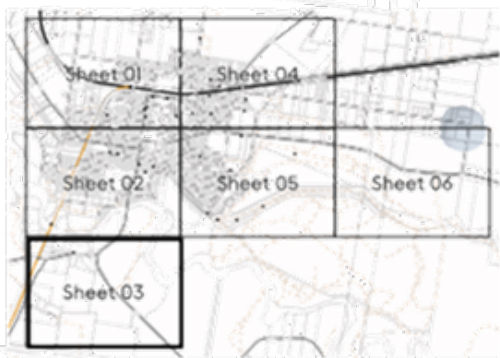
Sheet Ref
Sheet 02 of 06

- Map Legend**
- Project Numbers
 - Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways
 - 40 Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Proposed Centre Refuge Island
 - Signage Improvements
 - Accessibility Improvements
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - Proposed Pedestrian Bridge
 - On-road Bike Lanes
 - Proposed Path Widening
 - Proposed Shared Paths
 - Proposed Footpaths
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



PAGE 47 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS

Joins Map Sheet 02



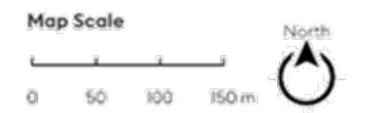
Project
Narrandera Active Transport Plan

Map Title
Active Transport Project Plan

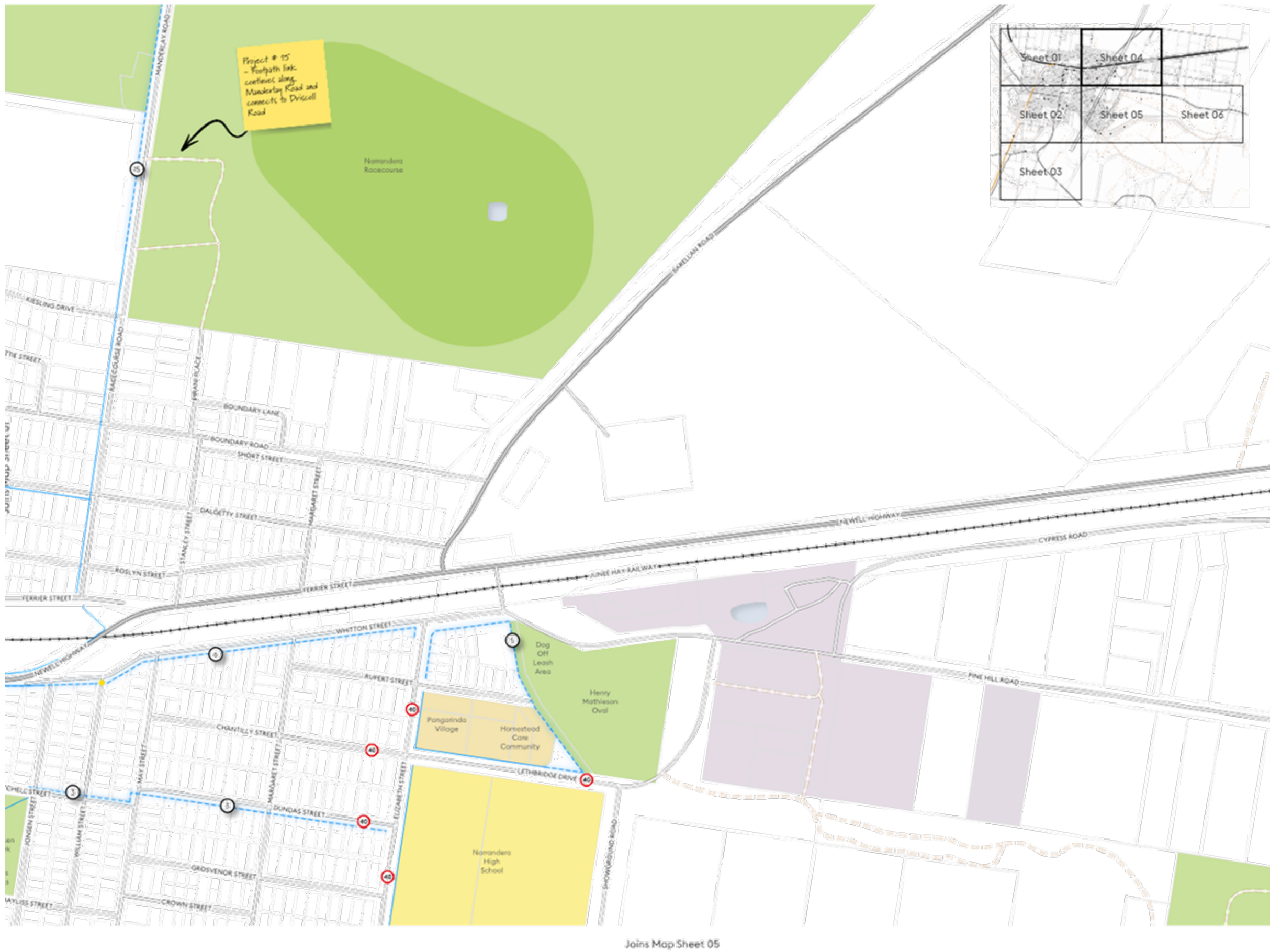
Map Location
Narrandera Township

Sheet Ref
Sheet 03 of 06

- Map Legend**
- Project Numbers
 - Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Proposed Centre Refuge Island
 - Signage Improvements
 - Accessibility Improvements
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - Proposed Pedestrian Bridge
 - On-road Bike Lanes
 - Proposed Path/Widenings
 - Proposed Shared Paths
 - Proposed Footpaths
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



PAGE 48 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS



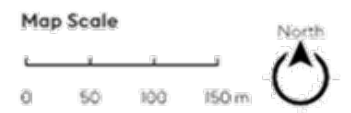
Project
Narrandera Active Transport Plan

Map Title
Active Transport Project Plan

Map Location
Narrandera Township

Sheet Ref
Sheet 04 of 06

- Map Legend**
- Project Numbers
 - Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Proposed Centre Refuge Island
 - Signage Improvements
 - Accessibility Improvements
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - Proposed Pedestrian Bridge
 - On-road Bike Lanes
 - Proposed Path/Widenings
 - Proposed Shared Paths
 - Proposed Footpaths
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



Joins Map Sheet 05

PAGE 49 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS

Joins Map Sheet 04



Project
Narrandera Active Transport Plan

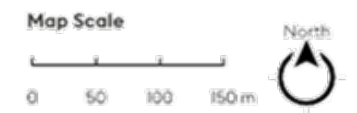
Map Title
Active Transport Project Plan

Map Location
Narrandera Township

Sheet Ref
Sheet 05 of 06

Map Legend

- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path/Widenings
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



PAGE 50 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS



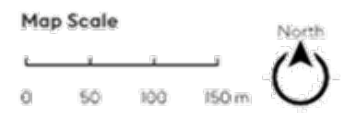
Project
Narrandera Active Transport Plan

Map Title
Active Transport Project Plan

Map Location
Narrandera Township

Sheet Ref
Sheet 06 of 06

- Map Legend**
- Project Numbers
 - Tracks in Use
 - Local Road Network
 - Primary Road Network
 - Gravel Roads
 - Railways
 - Speed Signage - 40km
 - Public Toilets
 - Bus Stops
 - Existing Kerb Blister
 - Centre Refuge Island
 - Existing Pedestrian Crossing
 - Proposed Centre Refuge Island
 - Signage Improvements
 - Accessibility Improvements
 - Existing Shared Paths
 - Existing Gravel Paths
 - Existing Footpaths / Under Construction
 - Proposed Pedestrian Bridge
 - On-road Bike Lanes
 - Proposed Path/Widenings
 - Proposed Shared Paths
 - Proposed Footpaths
 - Water Feature
 - Landuse - Recreation
 - Landuse - Community
 - Landuse - Education
 - Landuse - General Commercial
 - Landuse - Industrial



PAGE 51 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS



Project
Narrandera Active Transport Plan

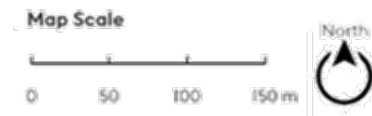
Map Title
Active Transport Project Plan

Map Location
Barellean

Sheet Ref
Sheet 01 of 01

Map Legend

- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- Ⓞ 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial



PAGE 52 | SECTION 09 | ACTIVE TRANSPORT PROJECT PLANS



Project
Narrandera Active Transport Plan

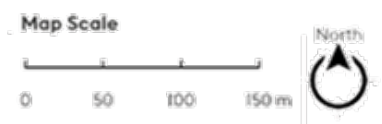
Map Title
Active Transport Project Plan

Map Location
Grong Grong

Sheet Ref
Sheet 01 of 01

Map Legend

- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial



10

PRIORITIES + ACTIONS

BENEFIT

Higher Benefit Lower Complexity	Higher Benefit Higher Complexity
Lower Benefit Lower Complexity	Lower Benefit Higher Complexity

COMPLEXITY

The facilities and treatments required to create a more cohesive, safe, direct and attractive network forms the basis of the new Active Travel Project Plans developed for Barellan, Grong Grong and Narrandera.

The Active Travel Project Plans are the result of the consideration of a number of variables that have been examined in previous sections. A series of questions were asked and given a ranking score to reflect their importance in pedestrian and bicycle planning outcomes and these are listed below:

- ✦ Does it fill a gap in the network?
- ✦ Was it identified in consultation, surveys, audits or inspections?
- ✦ Will it benefit more than one user type? (recreation, commuter, fitness, shopping / short trips, student)
- ✦ Will it be suitable for all users? (safe, direct, comfortable, coherent)
- ✦ Is it located in a high activity area? (primary activity area, secondary activity generator, primary routes)?

- ✦ Is it located in a hazard area? (in a black spot, or near miss area, arterial or collector road, school zone, a place visited at night, or place where alcohol is available)?
- ✦ Will it improve separation for motor vehicles?
- ✦ Is it an iconic link that inspires greater uptake of walking and cycling?
- ✦ Will it increase active transport trips and change behaviour?
- ✦ Is it practical and cost effective?

PAGE 54 | SECTION 10 | PRIORITIES + ACTIONS

Project Description	From	To	Does it fill a network gap?	Has it been identified in consultation?	Is it suitable for all users?	Are there user type benefits?	Is it located in a high activity area?	Is it in or near a hazard area?	Does it improve separation from motor vehicles?	Is it a iconic route that inspires greater activity?	Will it increase active transport take up and support?	Is it practical and cost effective?	Total
Narrandera	Street Name	Street Name											
Project #1	Larmer Street pedestrian bridge crossing improvement	Larmer Street	Larmer Street	10	10	10	10	7	9	10	10	10	96
Project #2	Shared path installation along Larmer Street	Midgeon Street	Elizabeth Street	10	10	10	10	7	9	10	10	10	96
Project #3	Footpath installation along Dundas, Mitchell and King Streets	Elizabeth Street	Charles Street	10	10	10	9	7	8	8	7	8	85
Project #4	Footpath installation along Audley Street	Elizabeth Street	Arthur Street	10	10	10	9	7	7	8	7	7	82
Project #5	Footpath installation - Mathieson Oval Link	Lethbridge Drive	Whitton Street	9	9	9	9	7	7	7	7	7	78
Project #6	Footpath installation along Whitton Street and Cadell Street	Elizabeth Street	Douglas Street via Whitton / Cadell Street	9	9	9	9	7	7	7	7	7	78
Project #7	Footpath installation along Elizabeth Street and Garden Street	Showground Road	Broad Street	9	9	9	9	7	7	7	7	7	78
Project #8	Footpath installation along Douglas Street	Narrandera Health Service	Narrandera Cemetery	8	8	8	8	7	7	7	7	7	74
Project #9	Footpath installation along Larmer Street	Adams Street	Narrungdera Street	8	8	8	8	7	7	7	7	7	74
Project #10	Shared path installations connecting Newell Highway and Melbourne / East Streets to Brewery Flat Oval and the Town Common	Newell Highway	Melbourne / East Street	8	7	7	7	7	7	7	7	7	71
Project #11	Shared path installation along Newell Highway	Twynham Street	Intersection of Sturt Highway and Narrandera-Tocumwal railway	7	9	6	6	6	6	6	9	8	68
Project #12	Shared path installation along Old Wagga Road	Elizabeth Street	Rocky Waterholes entry	7	8	6	6	6	6	8	7	5	68
Project #13	Shared path installation along Larmer Street, Townsend Street and Augusta Street	Narrungdera Street	Augusta Street (western end)	7	8	6	6	5	5	6	7	7	62
Project #14	Murrumbidgee River Rail Bridge project	Augusta Street	Sturt Highway	6	9	5	5	5	5	6	9	8	62
Project #15	Footpath installation along Roodcourse Road	Ferrier Street	Driscoll Road	7	7	6	6	5	5	5	5	5	58

PAGE 55 | SECTION 10 | PRIORITIES + ACTIONS

Project Description	From	To	Does it fill a network gap?	Has it been identified in consultation?	Is it suitable for all users?	Are there user type benefits?	Is it in a primary activity zone?	Is it on a high activity area?	Is it in or near a hazard area?	Does it improve separation from motor vehicles?	Is it in a high quality route that inspires greater activity?	Will it create active transport opportunities and support?	Is it practical and cost effective?	Total	
Grong Grong															
Project #1	Footpath installation along Balara Street	Balara Street (Rodeo Grounds Entry)	Junea Street	7	7	8	8	6	5	5	7	6	5	6	70
Project #2	Footpath installation along Bermed Street	Lachlan Street	Narrandera Street	8	8	7	7	5	6	7	5	5	5	6	69
Project #3	Footpath installation along Narrandera Street	Royal Hotel	Tennis Courts	7	7	7	6	5	5	7	5	5	5	5	64
Project #4	Footpath installation along Ganola Way to Bushland Park	Ganola Way	Ganola Way	5	7	6	4	4	4	6	5	6	6	5	58

PAGE 56 | SECTION 10 | PRIORITIES + ACTIONS

Project Description	From	To	Does it fill a network gap?	Has it been identified in consultation?	Is it suitable for all users?	Are there user type benefits?	Is it in a high activity area?	Is it in a secondary activity zone?	Is it in a potential hazard area?	Does it improve separation for motor vehicles?	Will it increase safety awareness?	Is it practical and cost effective?	Total
Barellan	Street Name	Street Name											
Project #1 Yapunyah Street crossing installation	West of Yapunyah and Boree Streets intersection	West of Yapunyah and Boree Streets intersection	10	10	10	10	10	8	9	9	10	10	96
Project #2 Yapunyah Street western crossing installation and footpath extension	East of Myall Street	Évanne Goolagong Park	10	10	10	10	10	8	9	9	10	9	95
Project #3 Footpath installation along Myall Street	Yapunyah Street	Mulga Street	10	10	9	9	6	8	7	9	9	8	87
Project #4 Centre refuge installation on Mulga Street	Mulga Street	Mulga Street	5	6	8	9	6	7	5	7	7	8	70
Project #5 Barellan Community Health Centre accessibility improvements	Bendee Street	Bendee Street	4	4	5	5	5	4	5	5	5	9	57

Supporting a Culture of Active Transport

Even a locally tailored evidence-based plan of action is not a guarantee of lasting results once completed and implemented. According to the WHO Pedestrian Safety Manual 2013, safe road-user behaviour and increasing user support depends on a number of factors, including:

- ✦ Knowledge and skills.
- ✦ Leaders.
- ✦ Community support.
- ✦ Perception of vulnerability and risk.

- ✦ Social acceptance to norms and change models.
- ✦ Engineering measures.
- ✦ Law enforcement.

As this is a strategic document, detailed behaviour-change interventions and road safety programs have not been considered comprehensively. These issues need to be addressed over a longer period and with greater community input.

The following community awareness, education and activation strategies are suggested for further consideration by Narrandera Shire Council and the wider local community over the life of the Narrandera ATP.

Actions	Time-frame
Create a cycling routes guide and / or way-finding map for Narrandera.	1-5 years
Review active transport path signage and investigate opportunities for improvements.	1-5 years
Encourage shared path etiquette, including signage and use of social media.	1-5 years
Investigate community crowd funding models that ensure delivery of priority projects for Narrandera Shire.	1-5 years
Install bicycle parking facilities, and encourage the inclusion of change room facilities in new employment generating developments.	5-10 years
Investigate / implement street tree plantings in appropriate locations along walking and cycling routes.	5-10 years
Partner with the NSW government and community organisations to deliver skills development and road safety awareness initiatives.	ongoing

11 ONGOING RESPONSIBILITIES

Maintaining the Active Transport Network

The development of a comprehensive maintenance program which identifies key tasks and frequency of works is an important part of a quality network.

Monitoring Progress

Implementing the priorities of the Narrandera ATP will require on-going review of progress and regular feedback to key stakeholders and the wider community. Council will monitor, review and report on its progress under the Narrandera ATP using the existing Integrated Planning and Reporting Framework under the Local Government Act 1993 to ensure that its planning priorities are being achieved.

Funding Programs, Initiatives + Infrastructure

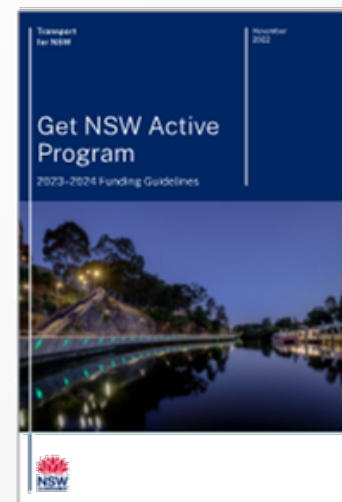
Moving forward, Council has the opportunity to make significant upgrades to walking and cycling infrastructure across the Narrandera Shire with support from other government authorities.

Options for funding the actions outlined within the Active Transport Action Plan include:

- ✦ Section 711 contributions - collected from new development in the relevant areas. However, these contributions will not be able to fund all of the actions in this Plan;
- ✦ Grants and contributions (operational and capital) - Council will actively pursue grant funding and other contributions to assist in the delivery of new infrastructure; and
- ✦ Delivery partnerships - where Council and key partners (such as State Government agencies or private developers) collaborate to deliver a new infrastructure.

The following grant programs are currently available for active transport in NSW:

- ✦ Transport, through the Get NSW Active grant program - funds grants to local and state governments for walking and cycling infrastructure as well as the development of strategies that support walking and cycling in local communities. To fund the development and delivery of the 15-minute neighbourhoods, the Get NSW Active grant program will be in part re-purposed for the delivery of links and networks that support 15-minute neighbourhoods, including the local links and networks that integrate with strategic cycleways.
- ✦ The Liveable and Safe Urban Communities Initiative - will deliver targeted, area-based actions and treatments to improve safety. In busy urban places, the Safer Roads Program will deliver traffic calming, pedestrian facilities, and the expansion of safer speed settings.
- ✦ The Streets as Shared Spaces program - provides grants for NSW Councils to deliver temporary and demonstration projects that test and pilot innovative ideas for streets as safe, shared public spaces. The program tests possible permanent changes that can strengthen the amenity, accessibility and economic vitality of a high street and surrounding areas.



PAGE 59 | SECTION 12 | PROJECT SHEETS



12 PROJECT SHEETS

A number of project sheets have been developed to support the active transport projects in Narrandera, Borellan and Grong Grong. These project sheets are presented in the following sections of the Active Transport Plan.

Narrandera Project #1

Project Description

Larmer Street pedestrian bridge crossing improvement

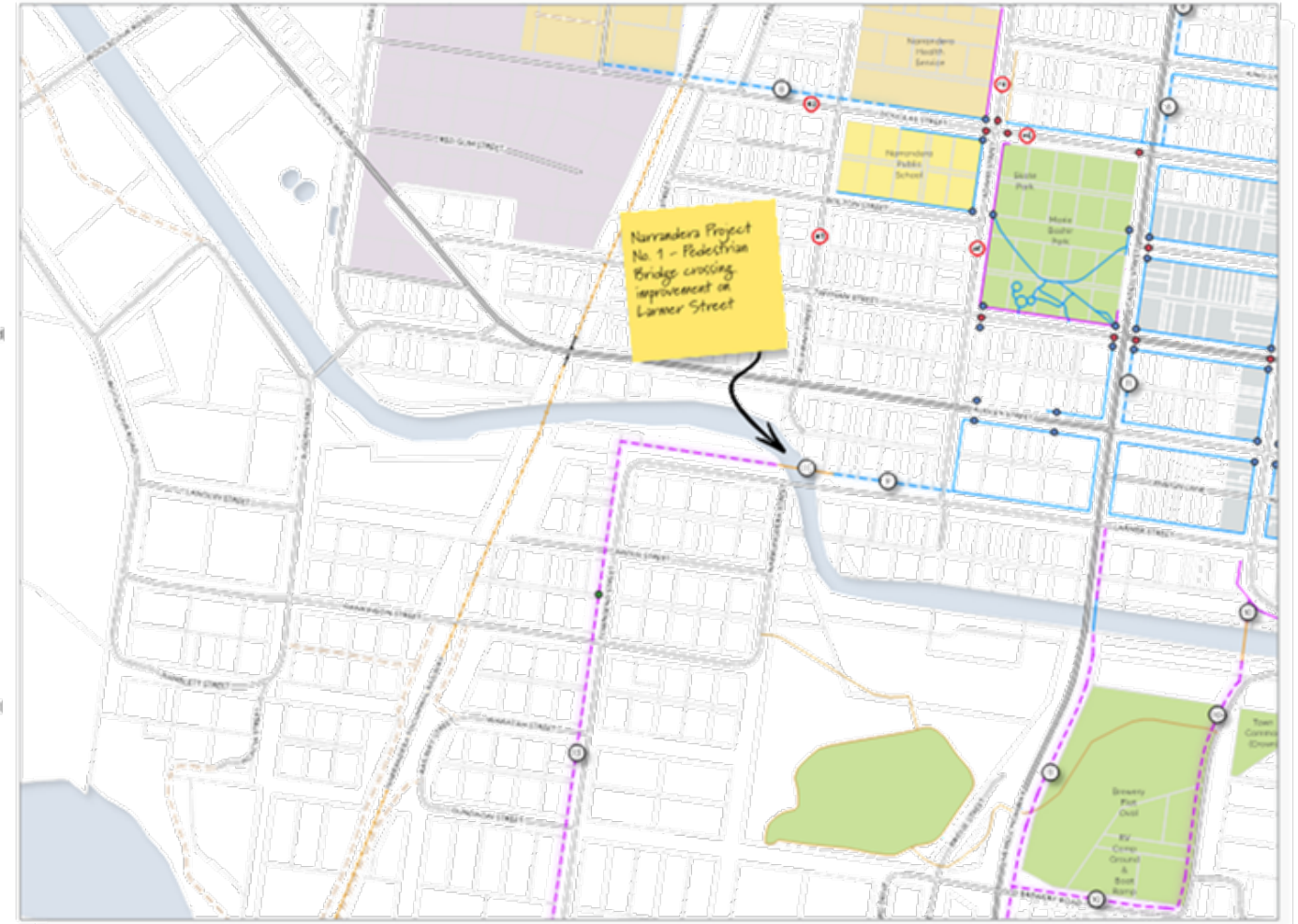
Project Benefit

Improvements to the existing bridge in Larmer Street has been highlighted as a priority project from residents in this locality. The provision of a safe crossing point of the main canal along Larmer Street will have a wide range of benefits for residents and people wishing to access Town Beach. Construction of a pedestrian bridge on the northern side of the existing road bridge is proposed to separate pedestrians and cyclists from motorists. It is recommended that signage be installed to require bike riders to alight from their bike and cross the new bridge on foot:

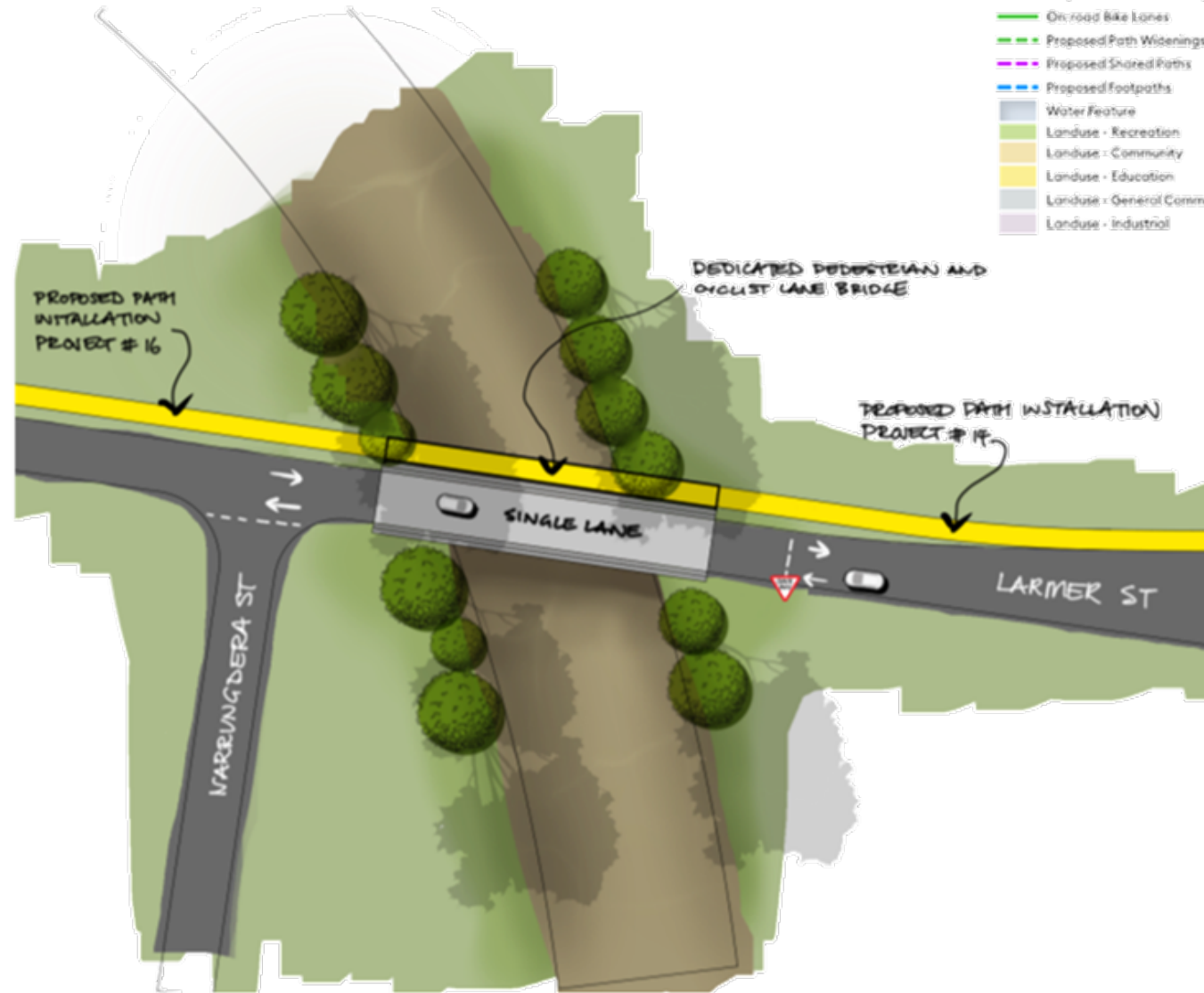
Project Specifications

Pedestrian bridge, as quoted by a specialist bridge builder

- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



Project Location Map



Site Photograph



Site Photograph

Narrandera Project # 3

Project Description

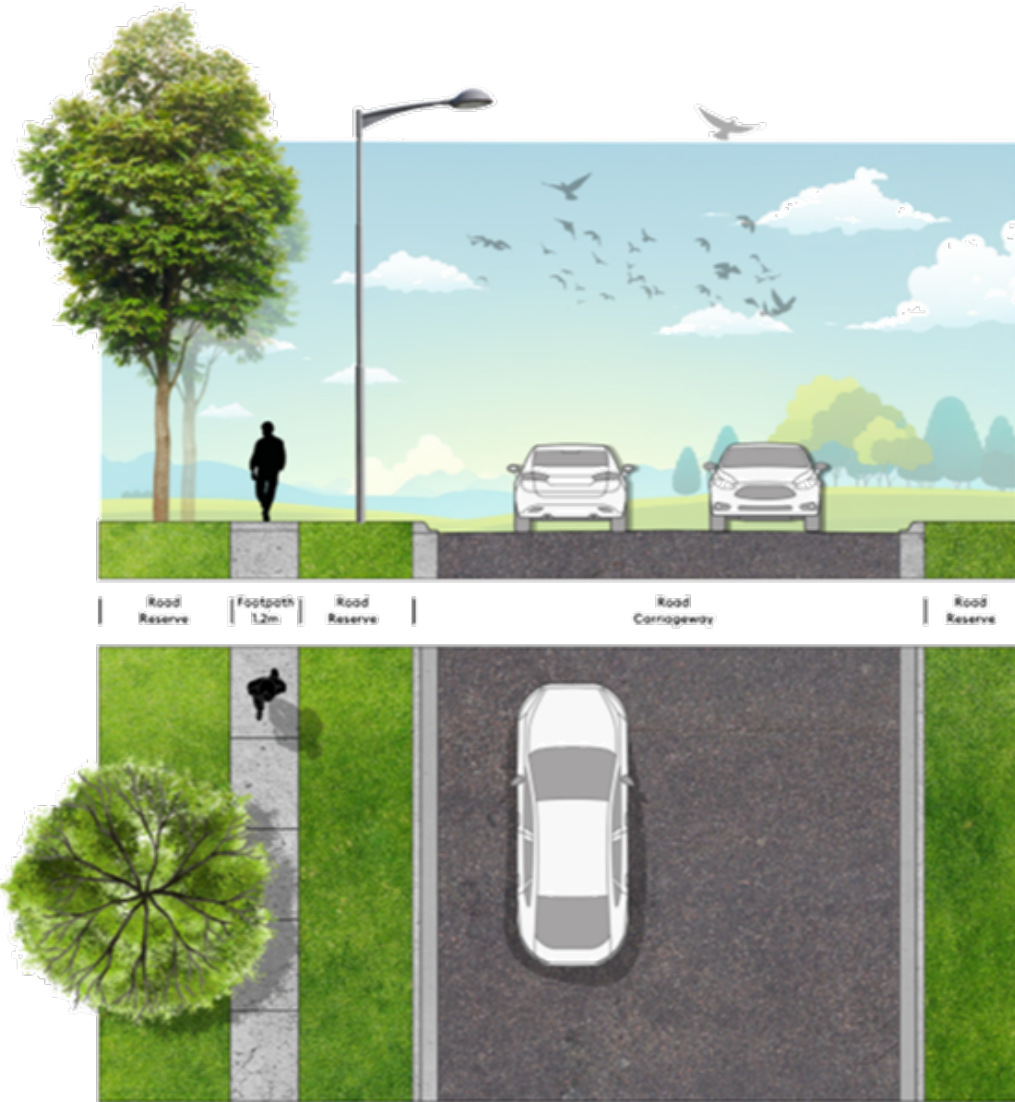
Footpath installation along Dundas, Mitchell and King Streets, linking Narrandera High School to the Narrandera CBD

Project Benefit

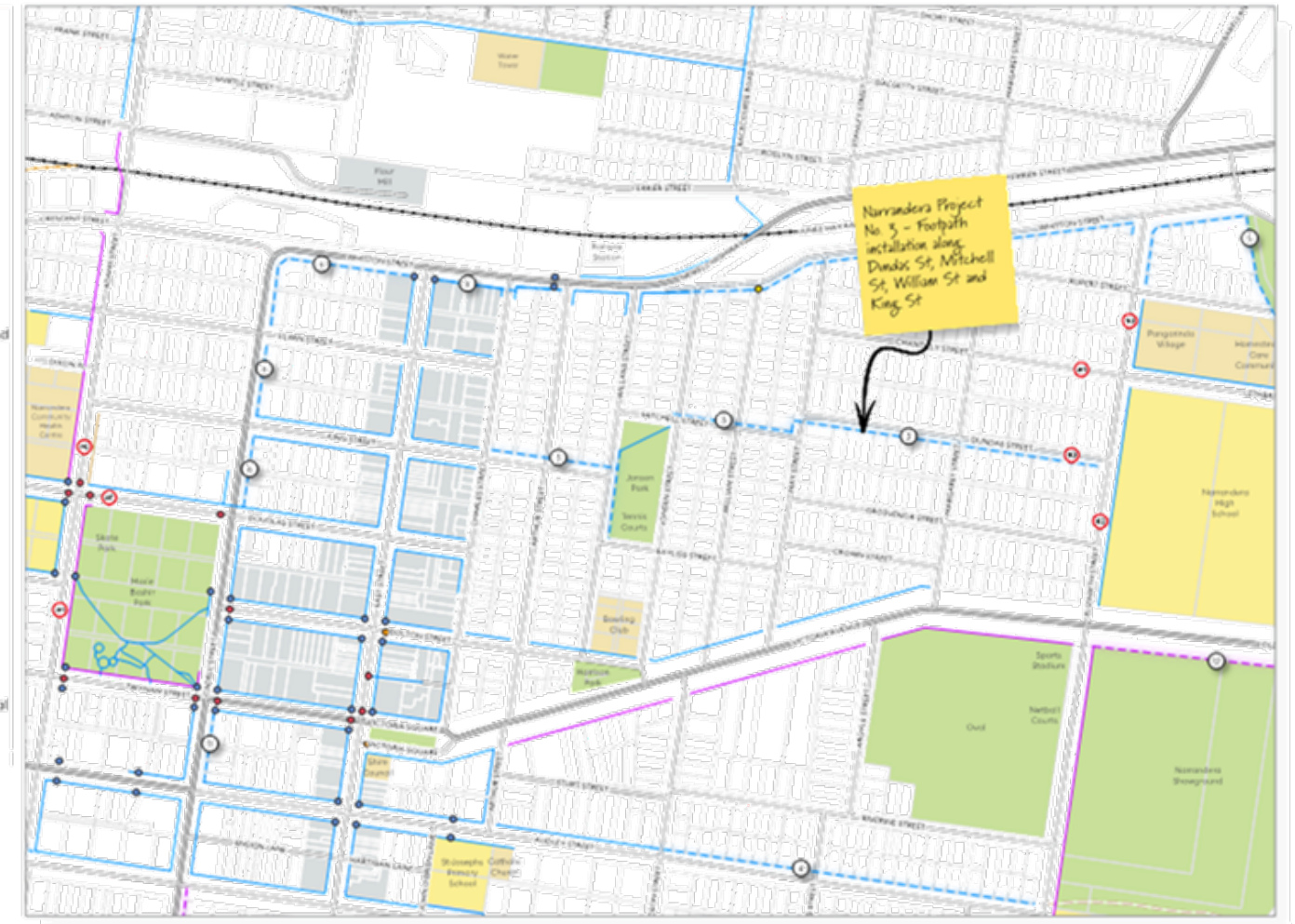
The project will improve conditions for active transport movement along an identified route that is well used by students accessing the Narrandera CBD. Provision of the new path will also serve residents living in the area

Project Specifications

- Footpath x 1,005m
- Kerb Ramps x 12
- Drainage and footpath rehabilitation
- Traffic control



- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



Project Location Map



Site Photograph



Site Photograph

Narrandera Project # 5

Project Description

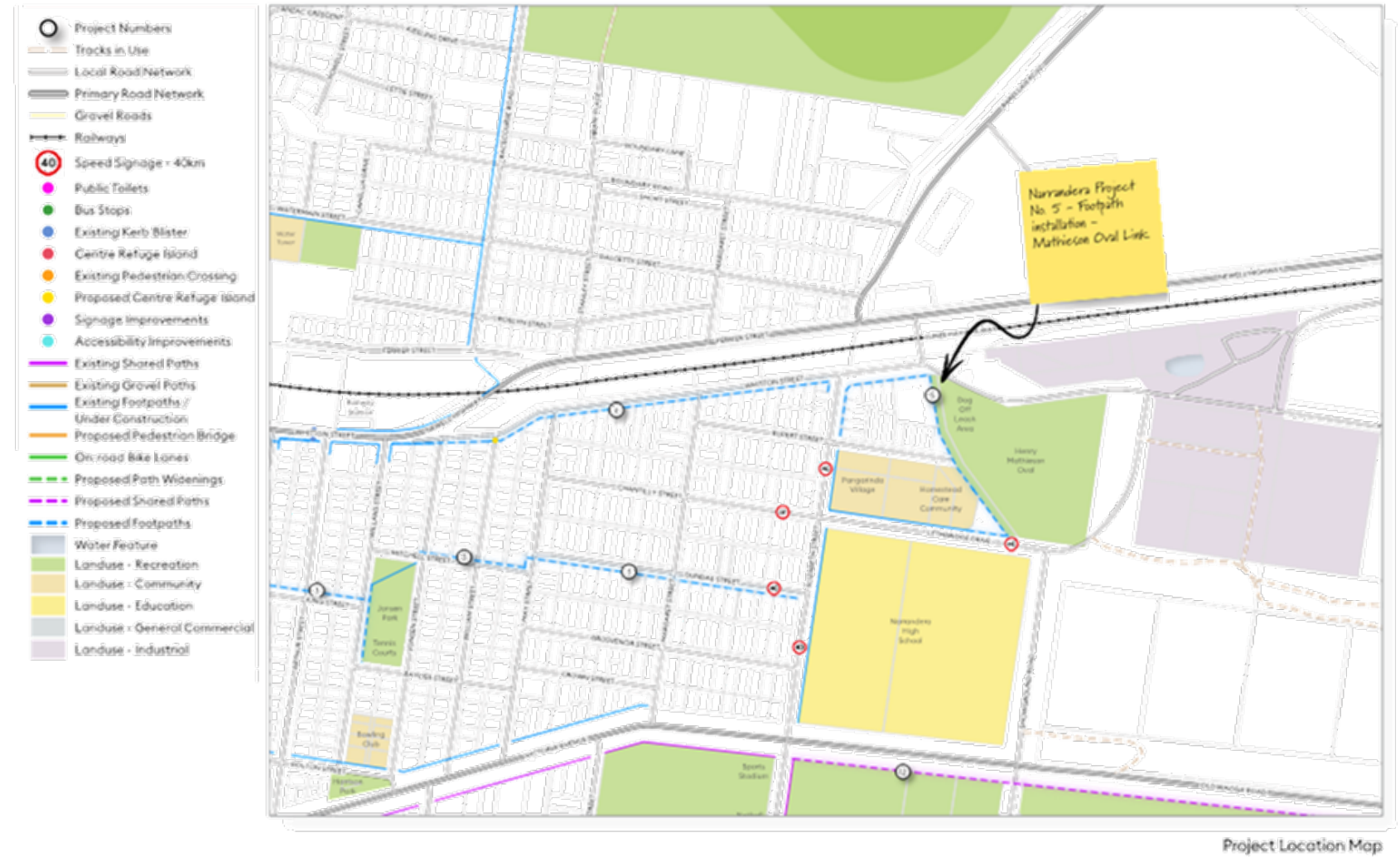
Footpath installation along western boundary of Mathieson Oval Link to Rupert Street via Whitton Street

Project Benefit

The project will improve linkages between the Narrandera High School and nearby Henry Mathieson Oval which provides valued recreational opportunities for school users and residents in this part of Narrandera

Project Specifications

- Footpath x 520m
- Kerb Ramps
- Drainage and footpath rehabilitation
- Traffic control



Project Location Map



Site Photograph



Site Photograph

Narrandera Project #10

Project Description

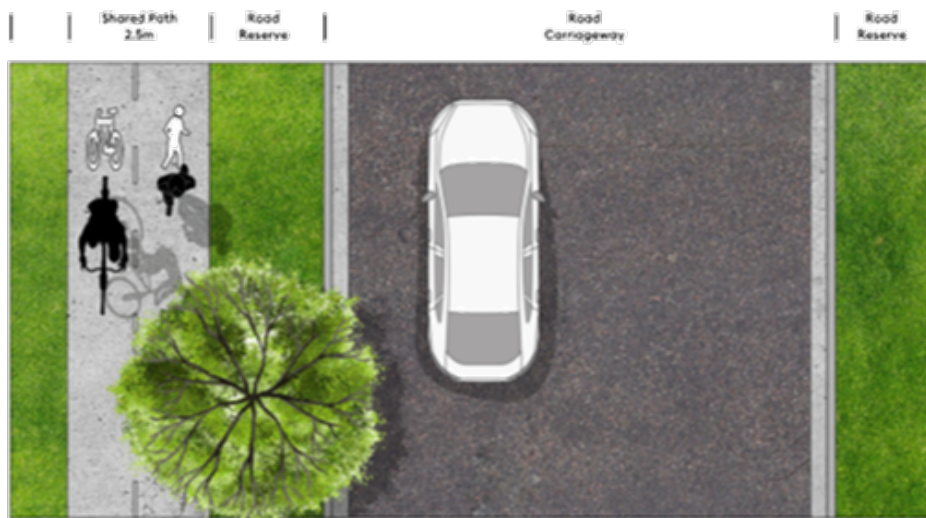
Shared path installations connecting Newell Highway and Melbourne / East Streets to Brewery Flat Oval and the Town Common. The shared path installation will generally follow the alignment of Old Brewery Road and Oakbank Street and cross the canal via the new footbridge.

Project Benefit

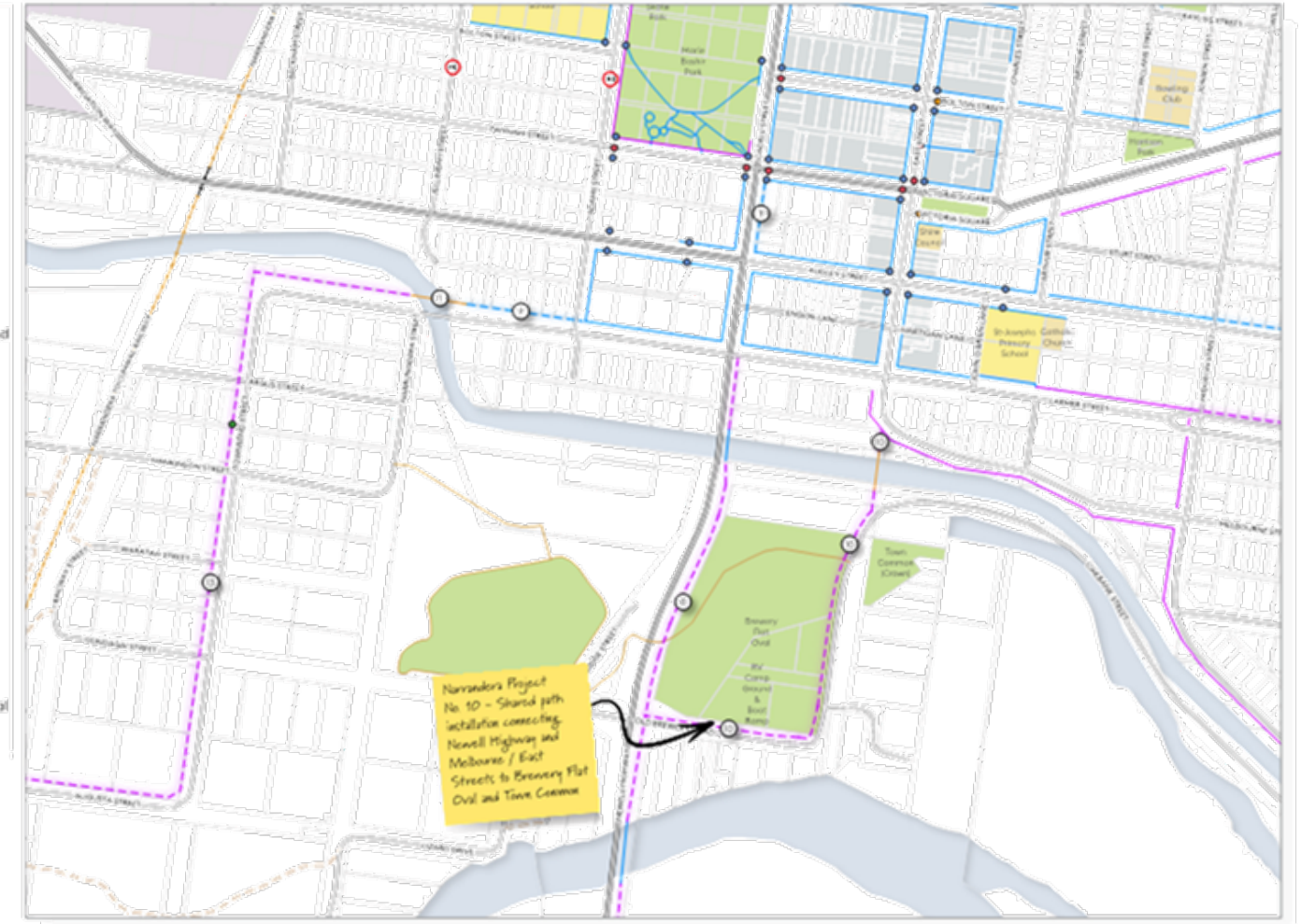
This project provides active transport connections from a new pedestrian bridge across the main canal, south of Narrandera CBD to link with sports fields, camp grounds and boat ramp facilities as well as a link to the Newell Highway.

Project Specifications

- Shared path x 650m
- Kerb Ramps x 2
- Drainage and footpath rehabilitation
- Traffic control



- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



Project Location Map



Site Photograph



Site Photograph

Narrandera Project # T1 - Sheet 01 of 02

Project Description

Shared path installation along Newell Highway.

Project Benefit

There is interest from local community members and visitors on how to access the Murrumbidgee River and riparian bushland areas south and south-west of Narrandera. A project has been identified to install a shared path along the Newell Highway to the Murrumbidgee River (southern side) to the Narrandera Tocumwal Railway. This pathway would utilise existing pedestrian bridge crossings as well as negotiate under an existing bridge to achieve a continuous path along this busy highway. The path would also provide opportunities to link with other key attractors in the area including the Newell Motor Inn and Narrandera Caravan Park.

Project Specifications

Shared path (2.5 - 3.0m) x 2,950m

Construction work @ bridge underpass

Drainage and footpath rehabilitation

Traffic control

End of trip facilities (seating, signage and water points)

Project Considerations

The successful completion of this project requires the negotiation of a number of barriers and potential hazards that have been identified along a possible project route.

The eastern side of existing bridge crossing of the Murrumbidgee River incorporates a pedestrian footpath that is appropriately separated from the traffic lanes. The path is too narrow to function as a shared path and signage will be required to require cyclists to dismount when negotiating narrow bridge paths.

A safe crossing of the Newell Highway is required, with a possible location being identified underneath a bridge along the Newell Highway, approximately 700m north of the intersection of the Sturt Highway and the Newell Highway.

The environment underneath the bridge has not been designed / constructed with intent for pedestrian and cyclist use. The following issues, risks and site constraints will need to be considered as part of the detailed design of the project:

- Existing topography, site levels and path grades. The path will need to be suitable for all users, including people with a disability.
- Flood risk. The path design needs to account for flood inundation. The design will need to be supported by a detail survey, showing ground surface levels / finished path level in relation to known flood heights. Structural engineering of the shared path facilities, including handrails and other supporting structures above ground level will also need to be undertaken. Warning signage will also be required.
- Lighting. Subject to more detailed analysis of user requirements and CPTED assessment, the existing bridge underpass may require lighting to ensure user safety.
- Maintenance. On-going maintenance of facilities is required to be considered to arrive at a robust pathway design to withstand flood inundation and siltation.

Sections of the new shared path alignment are likely to be located in areas of the roadside stormwater drainage system. A special design response is likely required to ensure shared path constructions are compatible with stormwater functions and that public safety risks are appropriately considered.

Sections of the new shared path alignment may also contain impediments that need to be properly located and considered as part of a detailed design. Public utility installations, roadside infrastructure (guard rails) and any sudden changes in elevation will need to be accounted for.

The entry / exit locations of the Ampol and Mobil Highway Service Centres and the Narrandera Rest Area and their associated truck parking areas present as potential conflict points between motor vehicles and active transport users. Consultation with key stakeholders including landowners and Transport for NSW will be required to determine the most acceptable design response for driveway crossings.

A detailed costing exercise is likely required in order to determine the cost-benefit ratio for the project. Significant costs may be associated with project tasks including detail survey, earthworks, drainage, vegetation removal and rehabilitation, engineering design and construction.

Concept diagrams have been prepared for the project, and shown over page. The diagrams visualise the main issues associated with this project for the purposes of engaging with key stakeholders.



Project Location Map



Site Photograph



Site Photograph

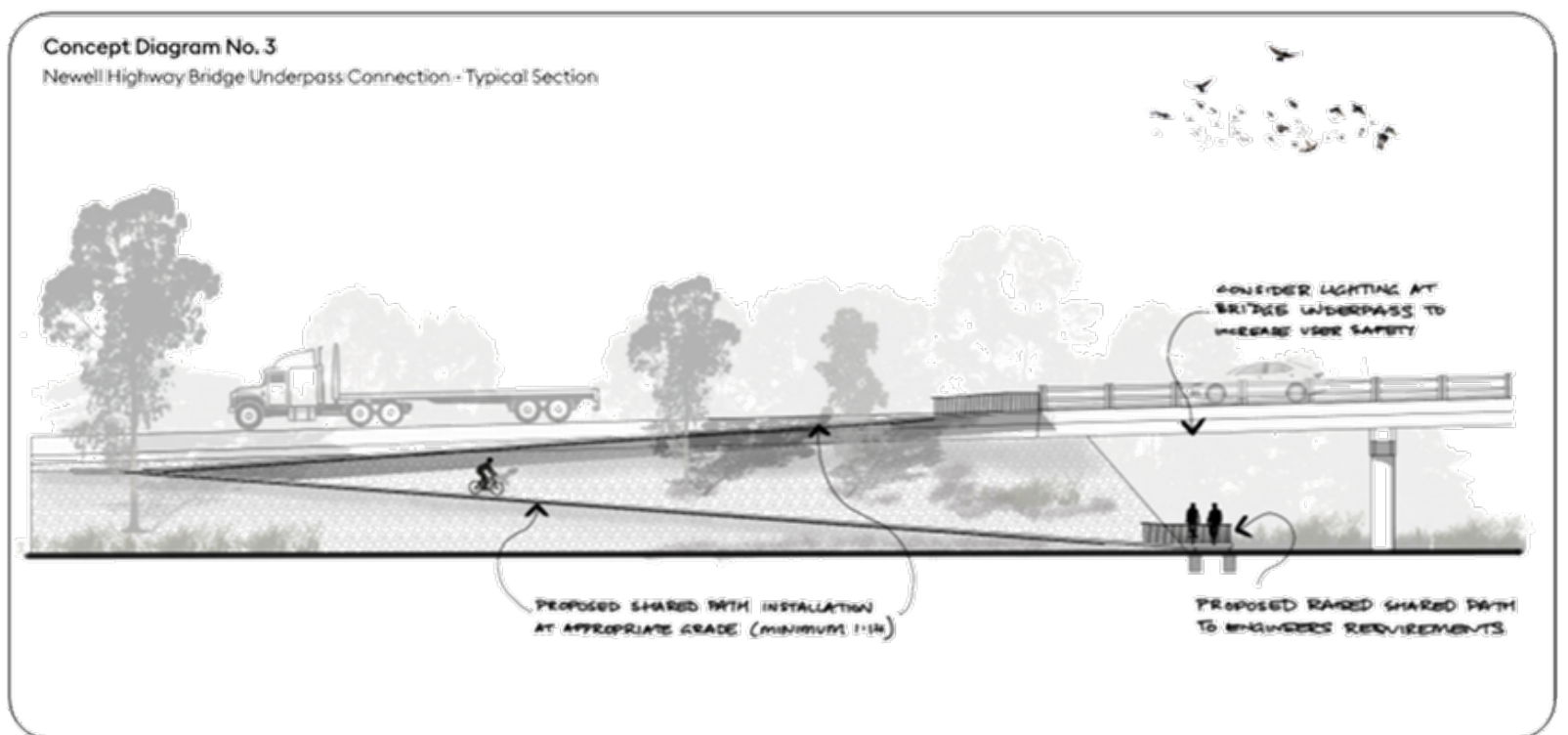
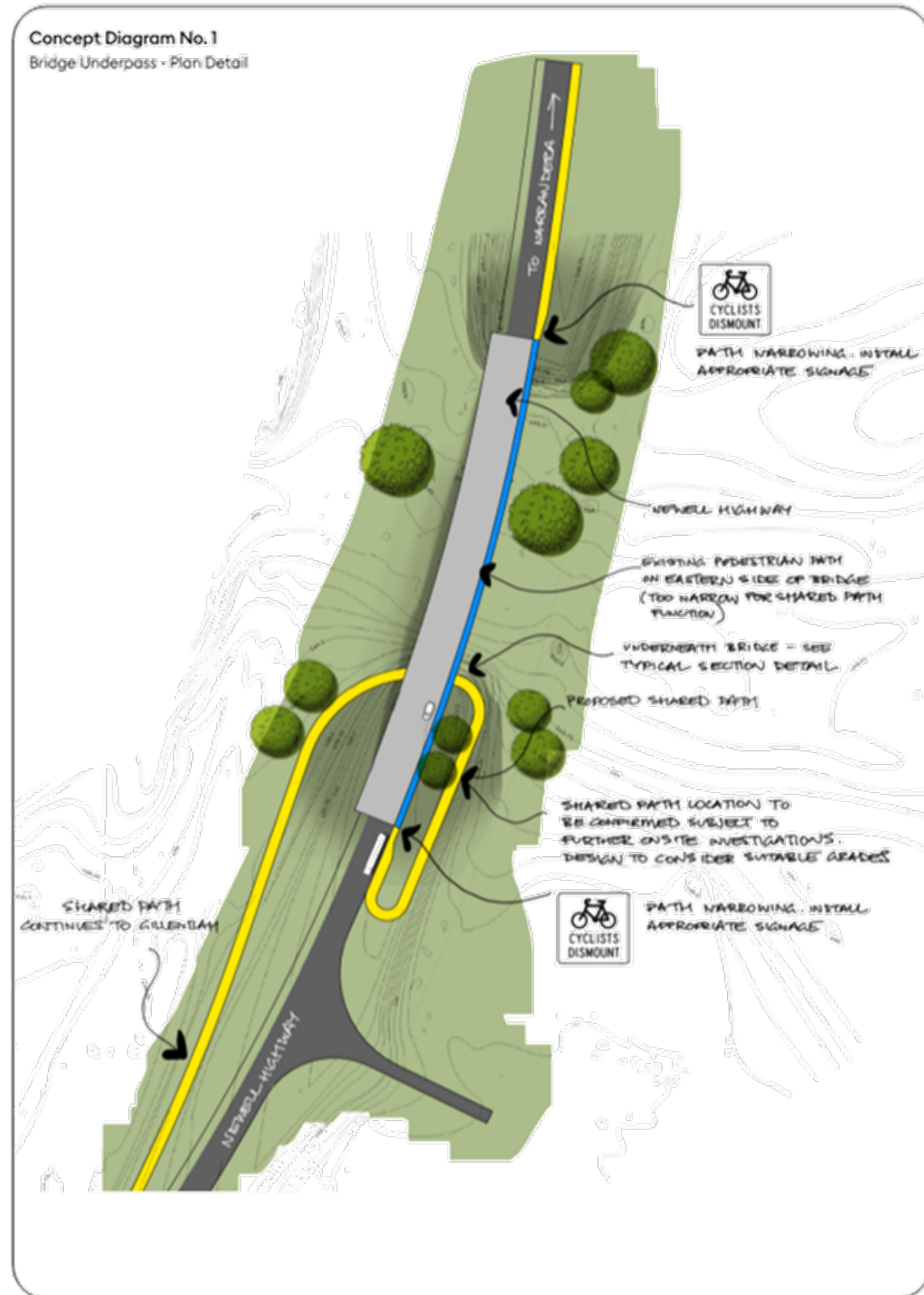


Site Photograph



Site Photograph

Narrandera Project # T1 - Sheet 02 of 02



Narrandera Project # 12

Project Description

Shared path installations along Old Wagga Road, connecting the urban area of Narrandera to Rocky Waterholes

Project Benefit

The forested riparian areas around Rocky Waterholes are popular with local community members and visitors to Narrandera. These areas are currently accessed by cyclists, runners and walkers via Old Wagga Road who are particularly vulnerable to road traffic. The installation of a shared path link along Old Wagga Road to this iconic destination would further establish Narrandera as an important destination offering active transport, health, environmental and tourism benefits and experiences.

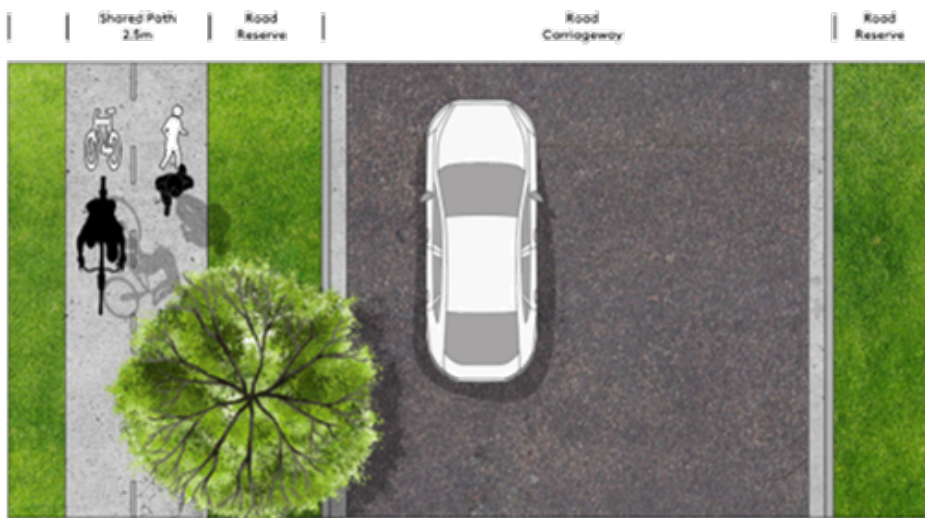
Project Specifications

Concrete shared path along Old Wagga Road x 3,200m

Drainage and bushland rehabilitation as necessary

Traffic control

End of trip facilities (seating, signage and water points)



Project Location Map



Site Photograph



Site Photograph



Site Photograph

Narrandera Project # 14

Project Description

Murrumbidgee River Rail Bridge project

Project Benefit

Re-use of the iconic rail bridge over the Murrumbidgee River has been a long-term goal of the Narrandera community. Provision of a quality shared path to the bridge would further establish Narrandera as an important destination offering active transport, heritage, health, environmental and tourism experiences and benefits. The project could also link with Newell Highway shared path projects to facilitate access to the Murrumbidgee River and the forested riparian areas south-west of Narrandera

Project Specifications

Subject to detailed design and specifications

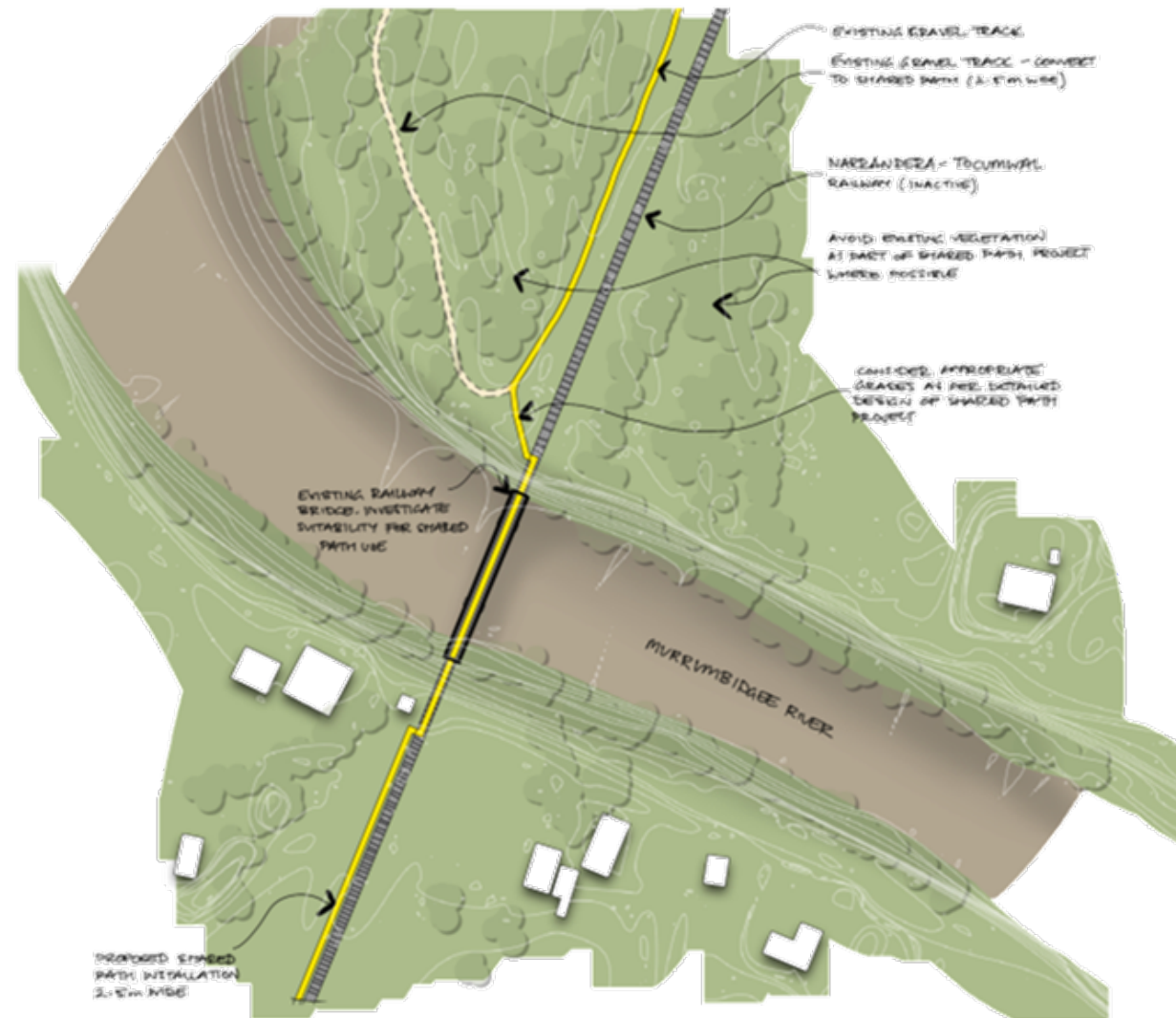
Project Considerations

A structural assessment is required to determine the suitability of converting the existing railway bridge for active transport use.

Some sections of the path alignment are located on sloping topography. Detailed site planning, survey and engineering investigations are required to determine appropriate alignments and grades for the proposed shared path installation.

A detailed costing exercise is likely required in order to determine the cost-benefit ratio for the project. Significant costs may be associated with project tasks including earthworks, drainage, vegetation removal and rehabilitation, engineering design and overall project implementation.

Sections of the path are likely to be located in areas that are subject to frequent inundation from floodwaters of the Murrumbidgee River. The project design should consider relevant issues relating to the flood compatibility, construction techniques, on-going maintenance requirements and the management of public safety.



Project Location Map



Site Photograph



Site Photograph

Grong Grong Project #1

Project Description

Footpath installation along Balara Street, connecting from the existing path location on Junee Street to the entry to the Grong Grong Rodeo Ground.

Project Benefit

This area experiences the most amount of active transport movements in Grong Grong and would link Junee Street shops and parkland, the Commemoration Hall and School of Arts, the Church and Grong Grong Rodeo Ground.

Project Specifications

Footpath x 340m
 Drainage and footpath rehabilitation
 Traffic control



- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths
- Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



Project Location Map



Site Photograph



Site Photograph

Barellan Project #1

Project Description

Yapunya Street crossing installation

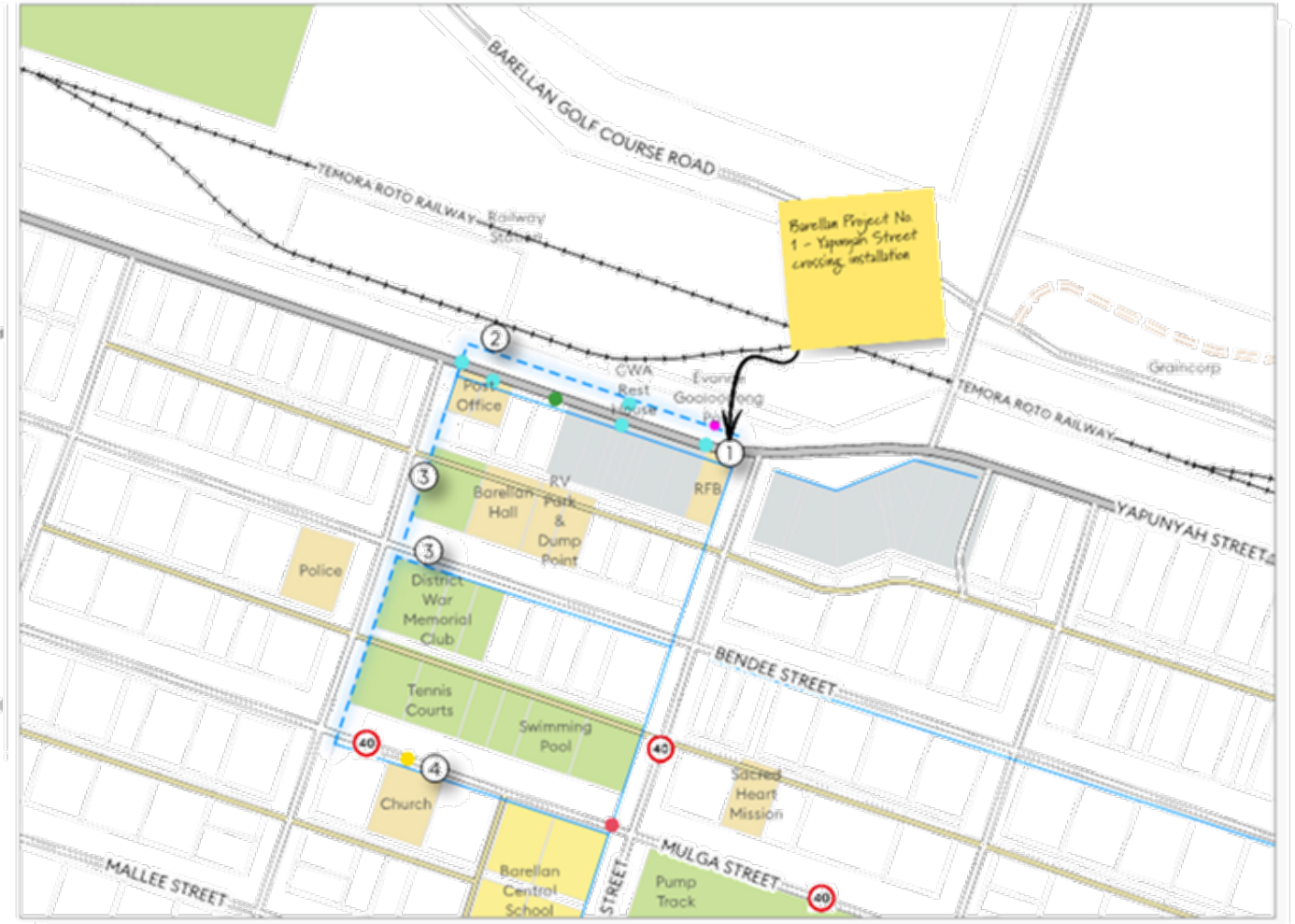
Project Benefit

Yapunya Street is the main commercial precinct for Barellan and is also the route of the Burley Griffin Way. The street is quite busy with trucks and through traffic and motor vehicle speed and parking congestion has been raised by locals and visitors. There are visitor facilities both sides of Yapunya Street and pedestrians are observed crossing this busy road at various uncontrolled points. There is a need to provide improved crossing of the Mainstreet

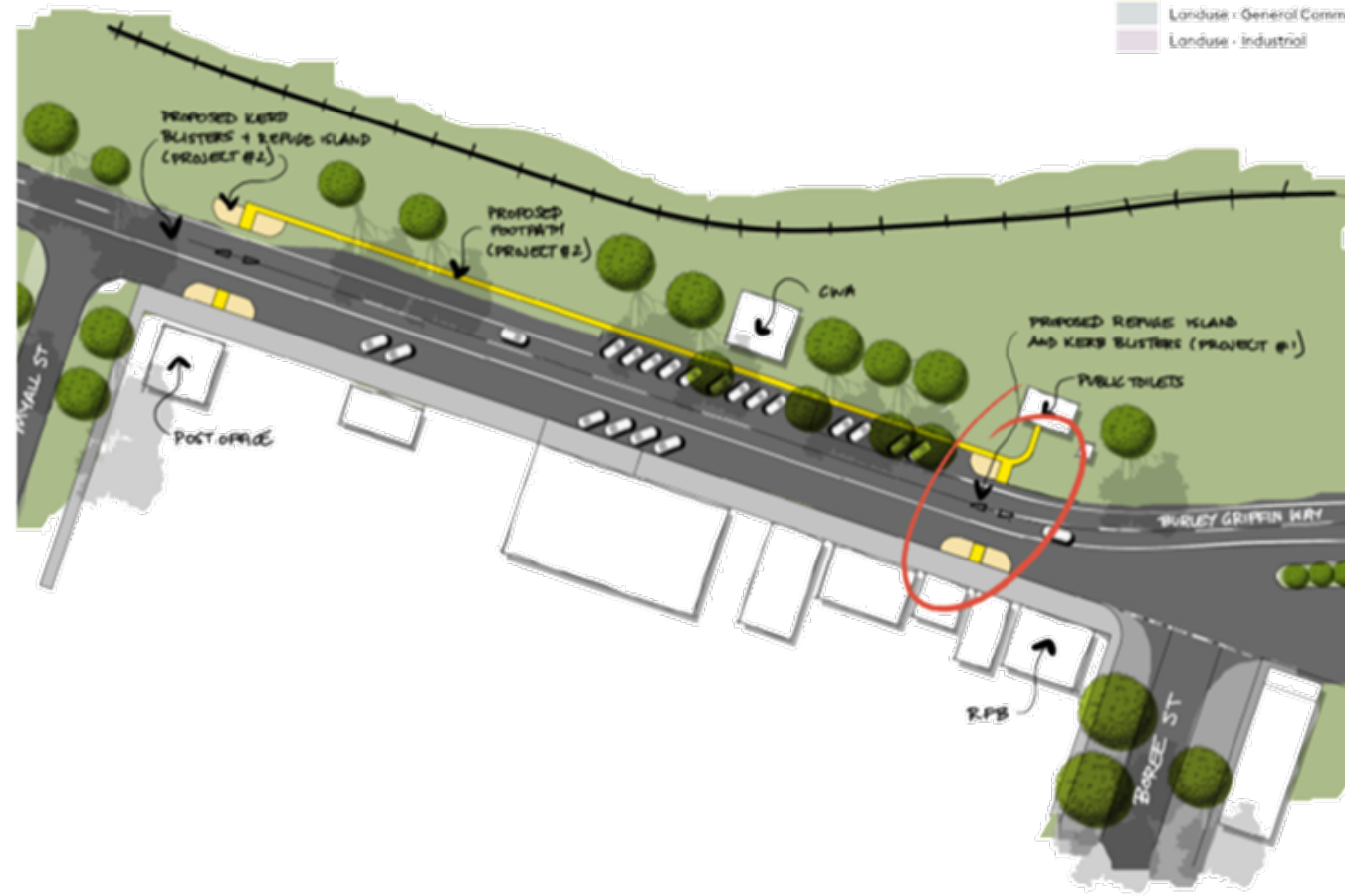
Project Specifications

- Road refuge island
- Kerb side blisters x2
- Road shoulder and footpath rehabilitation
- Australian Road Rules signage x-4 signs
- Traffic control

- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



Project Location Map



Site Photograph

Barellan Project # 2

Project Description

Yapunya Street western crossing installation and footpath extension

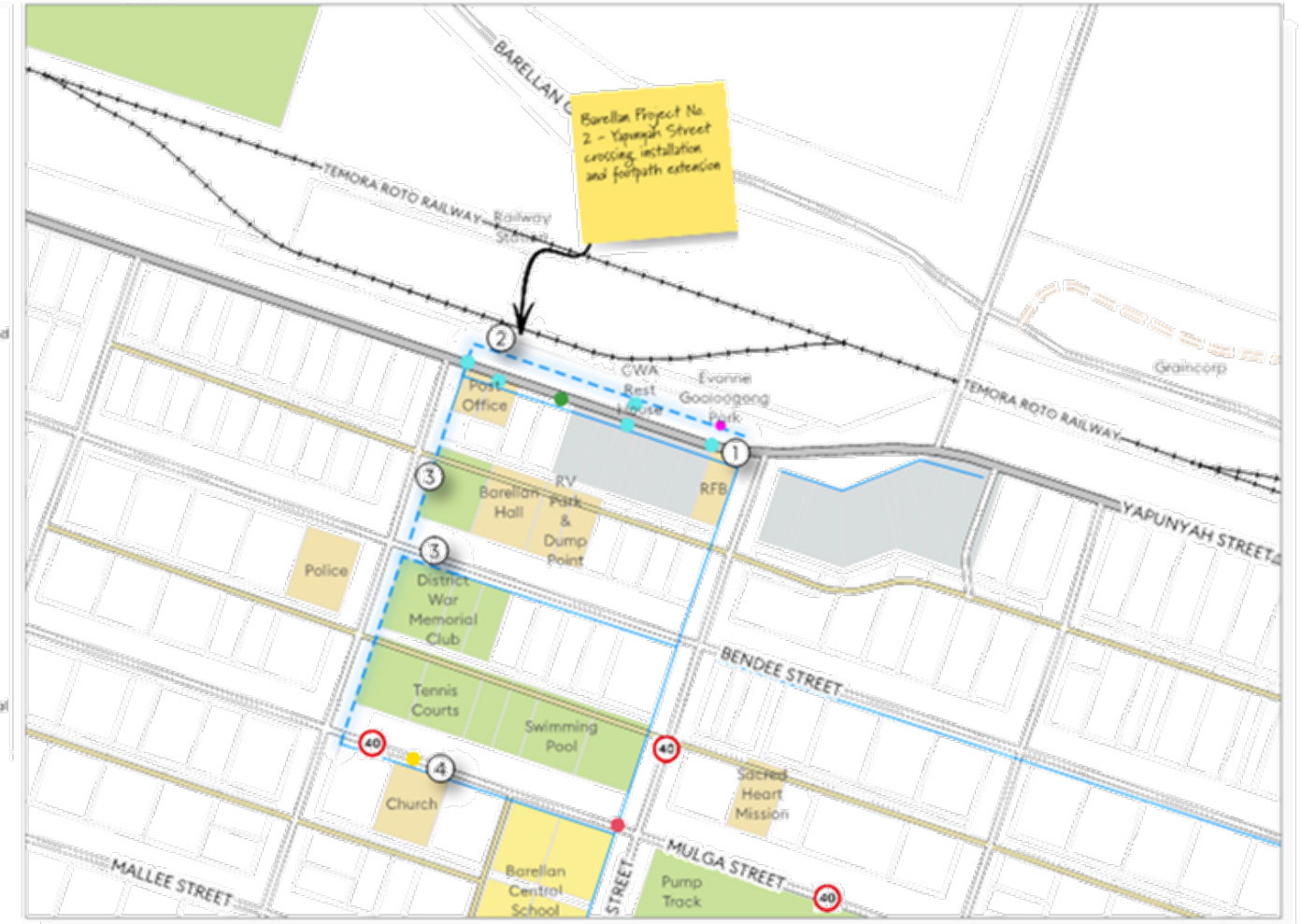
Project Benefit

There is a great deal of active transport movement both sides of Yapunya Street, which forms part of the Burley Griffith Way. There are visitor facilities that need to be linked both sides of the street. This path would also link to other footpaths proposed to link school and community facilities to the south

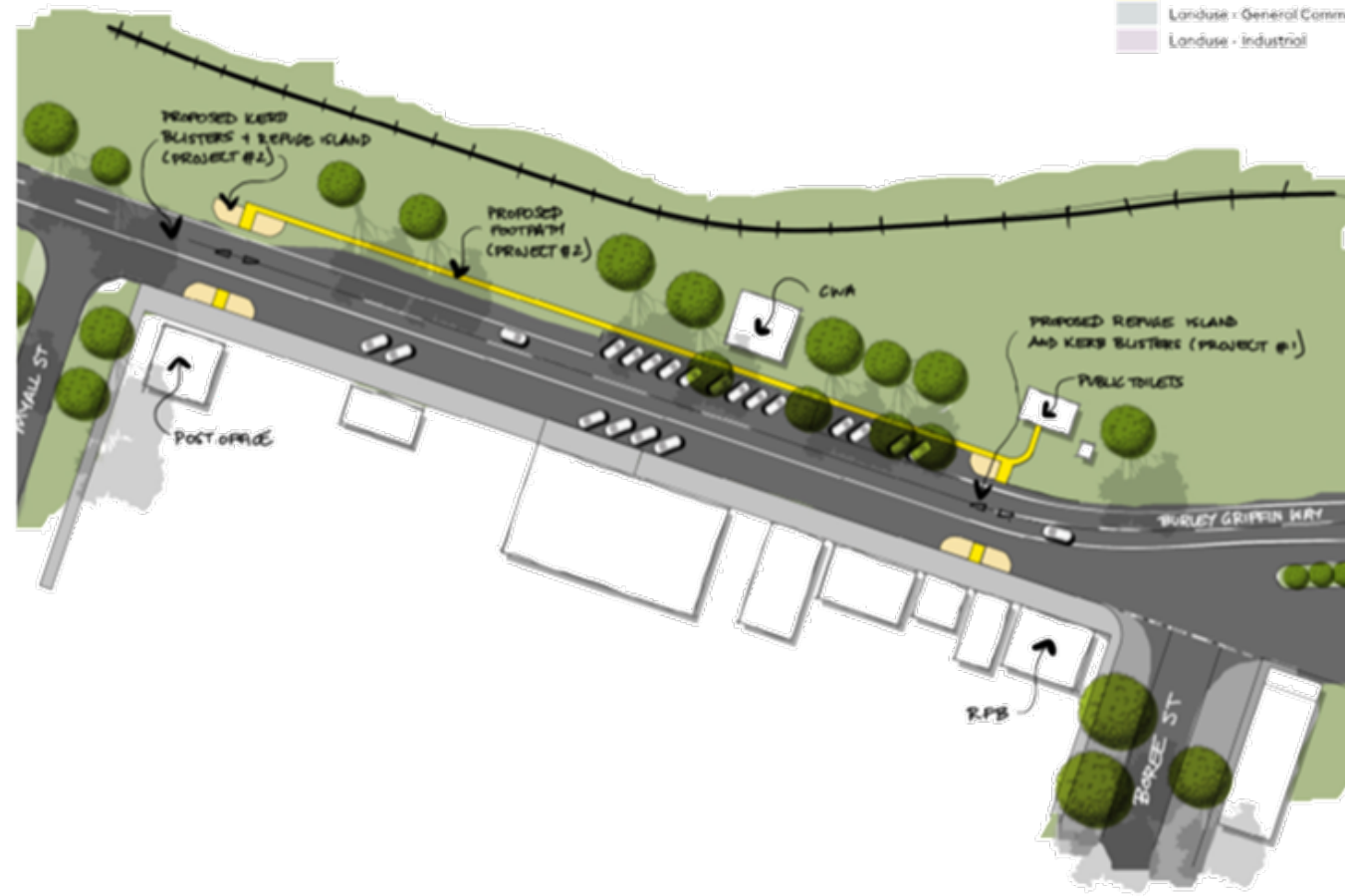
Project Specifications

- Footpath x 525m
- Road refuge island
- Kerb side blisters x 2
- Road shoulder and footpath rehabilitation
- Traffic control

- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths / Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



Project Location Map



Site Photograph



Site Photograph

Barellan Project # 3

Project Description

Myall Street footpath installation

Project Benefit

The project will improve conditions for active transport movement along an identified route that is well used by students accessing the southern areas of Barellan, and which also provides links from Yapunyah Street to other attractors including the District War Memorial Club. Drainage and street trees require careful consideration in completing this project

Project Specifications

Footpath x 265m

Kerb Ramps x 2

Drainage and footpath rehabilitation

Traffic control



- Project Numbers
- Tracks in Use
- Local Road Network
- Primary Road Network
- Gravel Roads
- Railways
- 40 Speed Signage - 40km
- Public Toilets
- Bus Stops
- Existing Kerb Blister
- Centre Refuge Island
- Existing Pedestrian Crossing
- Proposed Centre Refuge Island
- Signage Improvements
- Accessibility Improvements
- Existing Shared Paths
- Existing Gravel Paths
- Existing Footpaths /
- Under Construction
- Proposed Pedestrian Bridge
- On-road Bike Lanes
- Proposed Path Widening
- Proposed Shared Paths
- Proposed Footpaths
- Water Feature
- Landuse - Recreation
- Landuse - Community
- Landuse - Education
- Landuse - General Commercial
- Landuse - Industrial



Project Location Map



Site Photograph



Site Photograph



POSTAL ADDRESS
205A Clarinda Street
PARKES NSW 2870

EMAIL
info@currajong.com.au

WEB
www.currajong.com.au



POSTAL ADDRESS
270 Summer Street
Orange NSW 2800

EMAIL
Stephen.Martin@ghd.com.au

WEB
www.ghd.com



POSTAL ADDRESS
141 East Street
Narrandera NSW 2700

EMAIL
council@narrandera.nsw.gov.au

WEB
www.narrandera.nsw.gov.au

General Purpose Financial Statements



Year Ending
June 2023

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Understanding Council's Financial Statements	3
Statement by Councillors and Management	4
Primary Financial Statements:	
Income Statement	5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10
Independent Auditor's Reports:	
On the Financial Statements (Sect 417 [2])	76
On the Financial Statements (Sect 417 [3])	77

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

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

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 2023

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 15 August 2023.

Mr Neville Kschenka
Mayor
15 August 2023

Mr Cameron Lander
Councillor
15 August 2023

Mr George Cowan
General Manager
15 August 2023

Mr Martin Hiscox
Responsible Accounting Officer
15 August 2023

Mr Shane Wilson
Deputy General Manager Infrastructure
15 August 2023

Narrandera Shire Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Income from continuing operations				
8,597	Rates and annual charges	B2-1	8,586	8,362
3,213	User charges and fees	B2-2	3,854	3,873
721	Other revenues	B2-3	1,508	1,357
7,643	Grants and contributions provided for operating purposes	B2-4	14,187	9,267
7,739	Grants and contributions provided for capital purposes	B2-4	5,175	6,824
226	Interest and investment income	B2-5	658	188
225	Other income	B2-6	217	209
92	Net gain from the disposal of assets	B4-1	-	363
<u>28,456</u>	Total income from continuing operations		<u>34,185</u>	<u>30,443</u>
Expenses from continuing operations				
8,450	Employee benefits and on-costs	B3-1	8,559	8,234
5,732	Materials and services	B3-2	9,007	8,392
46	Borrowing costs	B3-3	64	39
6,123	Depreciation, amortisation and impairment of non-financial assets	B5-4	6,596	5,980
403	Other expenses	B3-5	514	637
-	Net loss from the disposal of assets	B4-1	22	-
<u>20,754</u>	Total expenses from continuing operations		<u>24,762</u>	<u>23,282</u>
<u>7,702</u>	Operating result from continuing operations		<u>9,423</u>	<u>7,161</u>
<u>7,702</u>	Net operating result for the year attributable to Council		<u>9,423</u>	<u>7,161</u>
<u>(37)</u>	Net operating result for the year before grants and contributions provided for capital purposes		<u>4,248</u>	<u>337</u>

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 2023

Narrandera Shire Council

Statement of Comprehensive Income for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Net operating result for the year – from Income Statement		9,423	7,161
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain/(loss) on revaluation of infrastructure, property, plant and equipment	G1-7	<u>29,394</u>	<u>(1,082)</u>
Total items which will not be reclassified subsequently to the operating result		29,394	(1,082)
Total other comprehensive income for the year		29,394	(1,082)
Total comprehensive income for the year attributable to Council		38,817	6,079

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

Narrandera Shire Council

Statement of Financial Position
as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalents	G1-1	3,716	1,396
Investments	G1-2	32,563	27,846
Receivables	G1-4	2,360	2,201
Inventories	G1-5	447	791
Contract assets and contract cost assets	G1-6	1,224	644
Other	G1-6	26	-
Total current assets		40,336	32,878
Non-current assets			
Receivables	G1-4	-	26
Inventories	G1-5	161	-
Infrastructure, property, plant and equipment (IPPE)	G1-7	255,738	224,164
Right of use assets	G2-1	12	-
Total non-current assets		255,911	224,190
Total assets		296,247	257,068
LIABILITIES			
Current liabilities			
Payables	G3-1	1,862	2,003
Contract liabilities	G3-2	2,702	2,057
Lease liabilities	G2-1	5	-
Borrowings	G3-3	147	144
Employee benefit provisions	G3-4	2,443	2,518
Total current liabilities		7,159	6,722
Non-current liabilities			
Lease liabilities	G2-1	6	-
Borrowings	G3-3	1,757	1,904
Employee benefit provisions	G3-4	88	90
Provisions	G3-5	500	432
Total non-current liabilities		2,351	2,426
Total liabilities		9,510	9,148
Net assets		286,737	247,920
EQUITY			
Accumulated surplus	G4-1	175,298	165,875
IPPE revaluation reserve	G4-1	111,439	82,045
Total equity		286,737	247,920

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 2023

\$ '000	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		165,875	82,045	247,920	158,714	83,127	241,841
Opening balance		165,875	82,045	247,920	158,714	83,127	241,841
Net operating result for the year		9,423	-	9,423	7,161	-	7,161
Net operating result for the period		9,423	-	9,423	7,161	-	7,161
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	01-7	-	29,394	29,394	-	(1,082)	(1,082)
Other comprehensive income		-	29,394	29,394	-	(1,082)	(1,082)
Total comprehensive income		9,423	29,394	38,817	7,161	(1,082)	6,079
Closing balance at 30 June		175,298	111,439	286,737	165,875	82,045	247,920

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 2023

Original unaudited budget 2023	\$ '000	Notes	Actual 2023	Actual 2022
Cash flows from operating activities				
<i>Receipts:</i>				
8,604	Rates and annual charges		8,651	8,502
3,175	User charges and fees		3,752	4,091
224	Interest received		409	173
15,132	Grants and contributions		19,426	15,494
-	Bonds, deposits and retentions received		30	=
1,095	Other		3,599	3,705
<i>Payments:</i>				
(8,380)	Payments to employees		(8,679)	(8,184)
(5,814)	Payments for materials and services		(9,198)	(8,626)
(46)	Borrowing costs		(47)	(28)
-	Bonds, deposits and retentions refunded		-	(66)
(401)	Other		(2,162)	(2,066)
<u>13,589</u>	Net cash flows from operating activities	G1-1	<u>15,781</u>	<u>12,995</u>
Cash flows from investing activities				
<i>Receipts:</i>				
592	Sale of investments		27,846	25,836
-	Sale of real estate assets		1,325	212
455	Proceeds from sale of IPPE		101	339
-	Deferred debtors receipts		-	1
<i>Payments:</i>				
-	Purchase of investments		(27,846)	(25,836)
-	Acquisition of term deposits		(4,717)	(3,000)
(15,913)	Payments for IPPE		(9,174)	(12,519)
-	Purchase of real estate assets		(774)	(5)
-	Deferred debtors and advances made		(73)	-
<u>(14,866)</u>	Net cash flows from investing activities		<u>(13,312)</u>	<u>(14,972)</u>
Cash flows from financing activities				
<i>Receipts:</i>				
2,000	Proceeds from borrowings		-	1,620
<i>Payments:</i>				
(144)	Repayment of borrowings		(144)	(97)
-	Principal component of lease payments		(5)	-
<u>1,856</u>	Net cash flows from financing activities		<u>(149)</u>	<u>1,523</u>
<u>579</u>	Net change in cash and cash equivalents		<u>2,320</u>	<u>(454)</u>
-	Cash and cash equivalents at beginning of year		1,396	1,850
<u>579</u>	Cash and cash equivalents at end of year	G1-1	<u>3,716</u>	<u>1,396</u>
<u>17,339</u>	plus: Investments on hand at end of year	G1-2	<u>32,563</u>	<u>27,846</u>
<u>17,918</u>	Total cash, cash equivalents and investments		<u>36,279</u>	<u>29,242</u>

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 2023

A About Council and these financial statements	12
A1-1 Basis of preparation	12
B Financial Performance	14
B1 Functions or activities	14
B1-1 Functions or activities – income, expenses and assets	14
B1-2 Components of functions or activities	15
B2 Sources of income	16
B2-1 Rates and annual charges	16
B2-2 User charges and fees	17
B2-3 Other revenues	18
B2-4 Grants and contributions	19
B2-5 Interest and investment income	23
B2-6 Other income	23
B3 Costs of providing services	24
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
B4 Gains or losses	27
B4-1 Gain or loss from the disposal, replacement and de-recognition of assets	27
B5 Performance against budget	29
B5-1 Material budget variations	29
C Financial position	31
C1 Assets we manage	31
C1-1 Cash and cash equivalents	31
C1-2 Financial investments	31
C1-3 Restricted and allocated cash, cash equivalents and investments	33
C1-4 Receivables	35
C1-5 Inventories	36
C1-6 Contract assets and Contract cost assets	37
C1-7 Infrastructure, property, plant and equipment	38
C1-8 Other	41
C2 Leasing activities	42
C2-1 Council as a lessee	42
C2-2 Council as a lessor	44
C3 Liabilities of Council	45
C3-1 Payables	45
C3-2 Contract Liabilities	46
C3-3 Borrowings	47
C3-4 Employee benefit provisions	48
C3-5 Provisions	48

Narrandera Shire Council

Contents for the notes to the Financial Statements for the year ended 30 June 2023

C4 Reserves	50
C4-1 Nature and purpose of reserves	50
D Council structure	50
D1 Results by fund	50
D1-1 Income Statement by fund	50
D1-2 Statement of Financial Position by fund	51
D1-3 Details of internal loans	52
D2 Interests in other entities	53
D2-1 Subsidiaries, joint arrangements and associates not recognised	53
E Risks and accounting uncertainties	54
E1-1 Risks relating to financial instruments held	54
E2-1 Fair value measurement	57
E3-1 Contingencies	62
F People and relationships	65
F1 Related party disclosures	65
F1-1 Key management personnel (KMP)	65
F1-2 Councillor and Mayoral fees and associated expenses	66
F2 Other relationships	66
F2-1 Audit fees	66
G Other matters	67
G1-1 Statement of Cash Flows information	67
G2-1 Commitments	68
G3-1 Events occurring after the reporting date	68
G4 Statement of developer contributions as at 30 June 2023	69
G4-1 Summary of developer contributions	69
G4-2 Developer contributions by plan	69
G5 Statement of performance measures	70
G5-1 Statement of performance measures – consolidated results	70
G5-2 Statement of performance measures by fund	71
H Additional Council disclosures (unaudited)	73
H1-1 Statement of performance measures – consolidated results (graphs)	73
H1-2 Council information and contact details	75

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 15 August 2023. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

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

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2021* (Regulation), and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

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

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain 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.
- iii. estimated tip remediation provisions - refer Note C3-5

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 activities 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

continued on next page

Page 12 of 77

A1-1 Basis of preparation (continued)

- 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 but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2022.

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

New accounting standards adopted during the year

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2023.

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	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions or activities										
Our Community	7,151	5,579	6,210	6,117	941	(538)	5,873	4,357	40,066	34,636
Our Environment	1,324	1,488	1,636	1,624	(312)	(136)	219	496	3,129	2,891
Our Economy	1,644	2,655	2,853	3,332	(1,209)	(677)	7	343	7,540	7,096
Our Infrastructure	10,104	7,581	10,700	9,014	(596)	(1,433)	5,531	4,006	223,235	193,645
Our Civic Leadership	13,962	13,140	3,363	3,195	10,599	9,945	7,732	6,889	22,277	18,800
Total functions and activities	34,185	30,443	24,762	23,282	9,423	7,161	19,362	16,091	296,247	257,068

B1-2 Components of functions or activities

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 ancillary, 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

\$ '000	2023	2022
Ordinary rates		
Residential	1,712	1,674
Farmland	3,114	3,067
Business	461	445
Less: pensioner rebates	(131)	(136)
Rates levied to ratepayers	5,156	5,050
Pensioner rate subsidies received	74	74
Total ordinary rates	5,230	5,124
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	807	792
Stormwater management services	75	71
Water supply services	865	810
Sewerage services	1,516	1,475
Waste management services	126	124
Less: pensioner rebates	(74)	(76)
Annual charges levied	3,315	3,196
Pensioner subsidies received:		
– Water	22	22
– Sewerage	19	20
Total annual charges	3,356	3,238
Total rates and annual charges	8,586	8,362
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	8,586	8,362
Total rates and annual charges	8,586	8,362

Council has used 2022 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.

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	2023	2022
User charges			
Water supply services	2	1,334	1,067
Sewerage services	2	122	116
Total User charges		1,456	1,183
Fees			
(i) Fees – statutory and regulatory functions (per s.608)			
Inspection services	2	4	5
Planning and building regulation	2	118	123
Private works – section 67	2	350	839
Section 10.7 certificates (EP&A Act)	2	14	22
Section 603 certificates	2	15	22
Companion animals fees	2	1	1
Total Fees – statutory/regulatory		502	1,012
(ii) Fees – other (incl. general user charges (per s.608))			
Aerodrome	2	81	34
Aged care	2	741	632
Cemeteries	2	173	152
Leaseback fees – Council vehicles	2	23	28
Multipurpose centre	2	15	12
Transport for NSW (formerly RMS) charges (state roads not controlled by Council)	2	662	277
Transport for NSW (formerly RMS) charges (ordered works)	2	–	388
Sundry sales	2	2	1
Waste disposal tipping fees	2	34	22
Connection fees	2	21	23
Sportsground Fees	2	20	7
Halls	2	1	–
Library	2	5	3
Stadium Fees	2	62	42
Truck Wash	2	30	36
Other	2	26	21
Total Fees – other		1,896	1,678
Total Fees		2,398	2,690
Total user charges and fees		3,854	3,873
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		3,854	3,873
Total user charges and fees		3,854	3,873

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 revenues

\$ '000	Timing	2023	2022
Fines	2	5	5
Legal fees recovery – rates and charges (extra charges)	2	54	89
Insurance claims recoveries	2	208	171
Commissions and agency fees	2	42	43
Recycling income (non-domestic)	2	24	12
Diesel rebate	2	73	68
Sales – general	2	38	35
Incentive insurance rebate	2	27	27
Insurance reimbursement	2	8	34
Rural fire service reimbursement	2	161	98
Sale of scrap materials	2	6	18
Temporary Sale of Water Allocation	2	288	288
Volunteer Services	2	529	456
Other	2	45	13
Total other revenue		1,508	1,357
Timing of revenue recognition for other revenue			
Other revenue recognised at a point in time (2)		1,508	1,357
Total other revenue		1,508	1,357

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 2023	Operating 2022	Capital 2023	Capital 2022
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	1,597	2,682	-	-
Payment in advance - future year allocation					
Financial assistance	2	6,119	4,125	-	-
Amount recognised as income during current year		7,716	6,807	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	-	-	24	-
Sewerage	1	-	-	332	226
Aged care	2	11	-	-	-
Bushfire and emergency services	2	-	92	-	-
Employment and training programs	2	16	82	-	-
Heritage and cultural	2	65	28	-	-
Library	2	-	1	36	-
Library – per capita	2	61	60	-	-
Library – special projects	2	19	19	-	-
Noxious weeds	2	44	44	-	-
Community services	2	43	10	-	-
Floodplain mapping and land use	2	109	153	-	-
Crown Lands	2	-	-	-	87
Street lighting	2	87	33	-	-
Stronger Country Communities - Council Projects	1	-	-	297	141
Stronger Country Communities - Community Grants	1	-	11	-	-
Drought Communities - Council Projects	1	-	-	-	6
Drought Communities - Community Projects	1	-	-	-	-
Local Roads & Community Infrastructure	1	-	-	633	684
Truck Wash	2	-	-	-	-
Playground on The Murrumbidgee	1	-	-	2,990	1,762
Regional Airports	1	-	-	7	344
Recreation and culture	2	9	-	-	552
Planning portal	2	-	80	-	-
Community Building Partnership	1	-	-	-	26
Transport (roads to recovery)	2	603	997	-	-
Drainage	1	-	-	106	-
Health and safety	2	63	-	-	-
Transport (other roads and bridges funding)	2	3,454	51	414	1,844
Other specific grants	2	238	35	-	-
Tourism	2	14	132	-	-
Recreation and culture	1	-	-	83	73
Transport for NSW contributions (regional roads, block grant)	2	574	564	92	100
Other contributions	2	-	-	1	-
Leeton Shire Council aerodrome contributions	2	61	68	4	149
Disaster Recovery Funding	2	1,000	-	-	-
Total special purpose grants and non-developer contributions – cash		6,471	2,460	5,019	5,994
Non-cash contributions					
Rural Fire Services - Red Fleet	2	-	-	46	527
Total other contributions – non-cash		-	-	46	527

continued on next page

Page 16 of 77

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Total special purpose grants and non-developer contributions (tied)		<u>6,471</u>	<u>2,460</u>	<u>5,065</u>	<u>6,521</u>
Total grants and non-developer contributions		<u>14,187</u>	<u>9,267</u>	<u>5,065</u>	<u>6,521</u>

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Comprising:					
– Commonwealth funding		8,346	7,887	633	1,242
– State funding		5,611	1,227	4,298	4,530
– Other funding		230	153	134	749
		<u>14,187</u>	<u>9,267</u>	<u>5,065</u>	<u>6,521</u>

Developer contributions

\$ '000	Notes	Timing	Operating 2023	Operating 2022	Capital 2023	Capital 2022
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.4 – contributions using planning agreements		2	–	–	–	250
S 7.11 – contributions towards amenities/services		2	–	–	–	20
S 7.12 – fixed development consent levies		2	–	–	55	17
S 64 – water supply contributions		2	–	–	43	16
S 64 – sewerage service contributions		2	–	–	12	–
Total developer contributions – cash			<u>–</u>	<u>–</u>	<u>110</u>	<u>303</u>
Total developer contributions			<u>–</u>	<u>–</u>	<u>110</u>	<u>303</u>
Total contributions			<u>–</u>	<u>–</u>	<u>110</u>	<u>303</u>
Total grants and contributions			<u>14,187</u>	<u>9,267</u>	<u>5,175</u>	<u>6,824</u>
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	11	4,494	3,814
Grants and contributions recognised at a point in time (2)			14,187	9,256	681	3,010
Total grants and contributions			<u>14,187</u>	<u>9,267</u>	<u>5,175</u>	<u>6,824</u>

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 2023	Operating 2022	Capital 2023	Capital 2022
Unspent grants and contributions				
Unspent funds at 1 July	1,256	1,066	2,777	2,178
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	5,306	843	129	308
Add: Funds received and not recognised as revenue in the current year	-	-	1,510	1,948
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(784)	(642)	(10)	(179)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(5)	(11)	(860)	(1,478)
Unspent funds at 30 June	5,773	1,256	3,546	2,777

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	2023	2022
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	46	52
– Cash and investments	611	135
Dividend income (other)	1	1
Total interest and investment income (losses)	658	188
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	24	30
General Council cash and investments	376	71
Restricted investments/funds – external:		
Development contributions		
– Section 7.4 Planning Agreements	6	1
– Section 7.11	2	–
– Section 7.12	5	1
– Section 64	7	2
Water fund operations	146	50
Sewerage fund operations	66	20
Domestic waste management operations	26	13
Total interest and investment income	658	188

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	2023	2022
Rental income			
Other lease income			
Aerodrome Hangers		10	13
Caravan Park		93	89
Housing		46	41
Reverse Vending Machine		2	–
Shops & Offices		27	26
Tower Rental		37	35
Other		2	5
Total other lease income		217	209
Total rental income	G2-2	217	209
Total other income		217	209

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2023	2022
Salaries and wages	7,002	7,074
Employee leave entitlements (ELE)	1,516	1,311
Superannuation	864	833
Workers' compensation insurance	183	282
Fringe benefit tax (FBT)	38	26
Sick leave insurance	-	14
Other	10	14
Total employee costs	9,613	9,554
Less: capitalised costs	(1,054)	(1,320)
Total employee costs expensed	8,559	8,234
Number of 'full-time equivalent' employees (FTE) at year end	100	103

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	2023	2022
Advertising		11	7
Audit Fees	F2-1	87	89
Bank charges		57	52
Contractor costs		1,213	898
Councillor and Mayoral fees and associated expenses	F1-2	181	145
Election expenses		–	55
Electricity and heating		662	505
Fire control expenses		68	67
Insurance		450	428
Other expenses		70	9
Postage		22	20
Printing and stationery		24	30
Raw materials and consumables		5,267	5,232
Street lighting		99	87
Subscriptions and publications		90	86
Telephone and communications		80	65
Valuation fees		31	29
Volunteer Services expense		529	456
Legal expenses:			
– Legal expenses: planning and development		–	6
– Legal expenses: debt recovery		54	89
– Legal expenses: other		–	24
Expenses from leases of low value assets		9	11
Variable lease expense relating to usage		3	2
Total materials and services		9,007	8,392
Total materials and services		9,007	8,392

Accounting policy

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

B3-3 Borrowing costs

\$ '000	Notes	2023	2022
(i) Interest bearing liability costs			
Interest on leases		1	–
Interest on loans		46	28
Discount adjustments relating to movements in provisions (other than ELE)		–	–
– Remediation liabilities	G3-5	17	11
Total borrowing costs expensed		64	39

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	2023	2022
Depreciation and amortisation			
Plant and equipment		674	684
Plant and equipment - specialised (RFS Red Fleet)		181	164
Office equipment		158	162
Furniture and fittings		5	6
Land improvements		5	5
Infrastructure:	G1-7		
– Buildings – non-specialised		717	717
– Buildings – specialised		488	431
– Other structures		675	642
– Roads		1,900	1,831
– Bridges		145	149
– Footpaths		21	19
– Stormwater drainage		82	79
– Water supply network		633	497
– Sewerage network		348	305
– Swimming pools		105	103
– Other open space/recreational assets		116	105
Right of use assets	G2-1	4	–
Other assets:			
– Library books		26	22
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	G1-7	14	16
Total gross depreciation and amortisation costs		<u>6,297</u>	<u>5,937</u>
Impairment / revaluation decrement of IPPE			
Infrastructure:	G1-7		
– Buildings – specialised		(43)	43
– Other structures		1	–
– Roads		341	–
Total gross IPPE impairment / revaluation decrement costs		<u>299</u>	<u>43</u>
Total IPPE impairment / revaluation decrement costs charged to Income Statement		<u>299</u>	<u>43</u>
Total depreciation, amortisation and impairment for non-financial assets		<u>6,596</u>	<u>5,980</u>

Accounting policy

Depreciation and amortisation

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

Impairment of non-financial assets

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

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	2023	2022
Impairment of receivables		
Other	7	47
Total impairment of receivables	7	47
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	342	259
– Western Riverina Library	32	33
Donations, contributions and assistance to other organisations (Section 356)	27	28
Street Lighting	106	270
Total other	507	590
Total other expenses	514	637

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	2023	2022
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		(4)	–
Gain (or loss) on disposal		(4)	–
Gain (or loss) on disposal of plant and equipment	G1-7		
Proceeds from disposal – plant and equipment		101	339
Less: carrying amount of plant and equipment assets sold/written off		(22)	(140)
Gain (or loss) on disposal		79	199
Gain (or loss) on disposal of infrastructure	G1-7		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure assets sold/written off		(285)	(19)
Gain (or loss) on disposal		(285)	(19)
Gain (or loss) on disposal of real estate assets held for sale	G1-5		
Proceeds from disposal – real estate assets		1,325	212
Less: carrying amount of real estate assets sold/written off		(1,000)	(20)
Gain (or loss) on disposal		325	192
Gain (or loss) on disposal of investments	G1-2		
Proceeds from disposal/redemptions/maturities – investments		27,846	25,836
Less: carrying amount of investments sold/redeemed/matured		(27,846)	(25,836)
Gain (or loss) on disposal		–	–
Gain (or loss) on disposal of plant and equipment - specialised			
Proceeds from disposal – plant and equipment - specialised		–	–
Less: carrying amount of plant and equipment - specialised assets sold/written off		–	(9)
Gain (or loss) on disposal		–	(9)
Gain (or loss) on disposal of office equipment			
Less: carrying amount of office equipment assets sold/written off		(7)	–
Gain (or loss) on disposal		(7)	–

continued on next page

Page 27 of 77

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

\$ '000	Notes	2023	2022
Gain (or loss) on disposal of work in progress			
Less: carrying amount of work in progress assets sold/written off		(130)	=
Gain (or loss) on disposal		(130)	=
Net gain (or loss) from disposal of assets		(22)	363

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

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Revenues				
Rates and annual charges	8,597	8,586	(11)	0% U
User charges and fees	3,213	3,854	641	20% F
<ul style="list-style-type: none"> Higher than anticipated revenues for: <ul style="list-style-type: none"> Private works \$206,000 State Roads contract (Transport NSW) offset by expenses in materials and services \$483,000 				
Other revenues	721	1,508	787	109% F
<ul style="list-style-type: none"> Volunteer services revenue of \$526,000 recognised in accordance with the Australian Accounting Standard (offset by expenses in materials and services). Insurance income received relating to the 21-22 storm event \$180,000 				
Operating grants and contributions	7,643	14,187	6,544	86% F
<ul style="list-style-type: none"> Council received several operating grants in the 22-23 reporting period, including <ul style="list-style-type: none"> Financial Assistance Grant 100% prepayment \$6.119m Pothole repair grant \$535,000 Regional & Local Road Repair Program \$2.837m 				
Capital grants and contributions	7,739	5,175	(2,564)	(33)% U
<ul style="list-style-type: none"> Council has been seeking grants to assist with the cost of the below projects, at reporting date a successful grant has not been received <ul style="list-style-type: none"> Lake Talbot Deepening works \$2m Urban Stormwater Upgrade \$2m 				
Interest and investment revenue	226	658	432	191% F
<ul style="list-style-type: none"> Council has benefited from higher than anticipated term deposit interest rates. 				
Net gains from disposal of assets	92	-	(92)	(100)% U
<ul style="list-style-type: none"> Council disposed of several infrastructure assets in 22-23 resulting in a loss on disposal of assets 				
Other income	225	217	(8)	(4)% U

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Expenses				
Employee benefits and on-costs	8,450	8,559	(109)	(1)% U
Materials and services	5,732	9,007	(3,275)	(57)% U
<ul style="list-style-type: none"> Higher than anticipated expenses relating to: <ul style="list-style-type: none"> Volunteer Expenses (offset in other revenues) \$526,000 State road contract expenses (offset by income in user charges & fees) \$483,000 Private works expenses (offset by income in user charges & fees) \$185,000 Flood event expenses \$375,000 Parks expenses \$183,000 Airport expenses \$250,000 Water operation expenses \$140,000 Grant programs \$480,000 Roads expenses \$183,000 Regional roads \$142,000 Gravel Pit expenses \$80,000 Consultant expenses \$110,000 Toilet contract \$65,000 Street Lighting contribution \$105,000 Workshop expenses \$150,000 				
Borrowing costs	46	64	(18)	(39)% U
<ul style="list-style-type: none"> Council recognised a provision for the remediation of the landfill area in 21-22, the variance is the subsequent interest applicable to the provision and was not known at the time of budget completion. 				
Depreciation, amortisation and impairment of non-financial assets	6,123	6,596	(473)	(8)% U
Other expenses	403	514	(111)	(28)% U
<ul style="list-style-type: none"> Council provided a contribution for the costs of LED street lighting replacement. 				
Statement of cash flows				
Cash flows from operating activities	13,589	15,781	2,192	16% F
<ul style="list-style-type: none"> Cash flows from operating activities budget variance relates to higher than anticipated grants and contribution revenues offset by increased materials and services costs 				
Cash flows from investing activities	(14,866)	(13,312)	1,554	(10)% F
<ul style="list-style-type: none"> Council was unable to complete the 22-23 capital program due diverting resources to respond to the natural disaster events within the Local Government area. 				
Cash flows from financing activities	1,856	(149)	(2,005)	(108)% U
<ul style="list-style-type: none"> Council anticipated the drawdown of a loan for the Urban Stormwater upgrade project, the loan has been deferred to June 2024. 				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2023	2022
Cash assets		
Cash at bank and on hand	536	338
Cash equivalent assets		
– Deposits at call	3,180	1,058
Total cash and cash equivalents	3,716	1,396

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	3,716	1,396
Balance as per the Statement of Cash Flows	3,716	1,396

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	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Financial assets at fair value through the profit and loss				
Unlisted equity securities	10	–	10	–
Total	10	–	10	–
Debt securities at amortised cost				
Long term deposits	32,553	–	27,836	–
Total	32,553	–	27,836	–
Total financial investments	32,563	–	27,846	–
Total cash assets, cash equivalents and investments	36,279	–	29,242	–

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)

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

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 and allocated cash, cash equivalents and investments

\$ '000	2023	2022
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	36,279	29,242
Less: Externally restricted cash, cash equivalents and investments	<u>(19,972)</u>	<u>(14,726)</u>
Cash, cash equivalents and investments not subject to external restrictions	16,307	14,516
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – sewer	1,451	1,562
Specific purpose unexpended grants – general fund	2,546	1,953
Unexpended contributions – general fund	<u>155</u>	<u>103</u>
External restrictions – included in liabilities	4,152	3,618
External restrictions		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	524	466
Developer contributions – water fund	219	171
Developer contributions – sewer fund	92	78
Transport for NSW contributions	103	101
Specific purpose unexpended grants (recognised as revenue) – general fund	5,373	1,159
Water fund	5,204	5,113
Water supplies – carry over works	883	1,058
Water supplies – Retention	21	21
Sewer fund	394	268
Sewerage services – carry over works	732	529
Stormwater management	369	500
Crown lands	302	214
Domestic waste management	<u>1,604</u>	<u>1,430</u>
External restrictions	15,820	11,108
Total external restrictions	19,972	14,726

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

\$ '000	2023	2022
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	16,307	14,516
Less: Internally restricted cash, cash equivalents and investments	<u>(16,092)</u>	<u>(14,372)</u>
Unrestricted and unallocated cash, cash equivalents and investments	215	144
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	1,892	1,468
Organisational service assets & projects	2,924	5,076
Employees leave entitlement	1,178	1,288

continued on next page

Page 33 of 77

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

\$ '000	2023	2022
Carry over works revenue funded	1,198	901
Deposits, retentions and bonds	185	156
Financial assistance grant received in advance	6,119	4,124
Information technology renewal & replacement	670	590
Property development	762	244
Quarry rehabilitation	17	35
Cemetery perpetual maintenance	455	404
Council committees	60	57
Other	632	29
Total internal allocations	16,092	14,372

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

\$ '000	2023	2022
(c) Unrestricted and unallocated		
Unrestricted and unallocated cash, cash equivalents and investments	215	144

C1-4 Receivables

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Rates and annual charges	646	–	657	26
Interest and extra charges	89	–	66	–
User charges and fees	485	–	383	–
Accrued revenues				
– Interest on investments	310	–	84	–
– Other income accruals	126	–	256	–
– User charges and fees (Water consumption)	121	–	–	–
Deferred debtors	73	–	–	–
Government grants and subsidies	411	–	456	–
Net GST receivable	39	–	258	–
RMS receivables	95	–	74	–
Other debtors	–	–	2	–
Total	2,395	–	2,236	26
Less: provision for impairment				
Rates and annual charges	(26)	–	(26)	–
Interest and extra charges	(2)	–	(2)	–
User charges and fees	(7)	–	(7)	–
Total provision for impairment – receivables	(35)	–	(35)	–
Total net receivables	2,360	–	2,201	26

Accounting policy

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

Impairment

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

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

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

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

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

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

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

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

C1-5 Inventories

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
(i) Inventories at cost				
Real estate for resale	19	161	406	–
Stores and materials	412	–	364	–
Trading stock	16	–	21	–
Total inventories at cost	447	161	791	–
Total inventories	447	161	791	–

(i) Other disclosures

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
(a) Details for real estate development				
Industrial/commercial	19	161	406	–
Total real estate for resale	19	161	406	–

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

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Contract assets	1,224	-	644	-
Total contract assets and contract cost assets	1,224	-	644	-

Contract assets

Construction of Transport assets	25	-	269	-
Construction of Sewer	323	-	130	-
Other	21	-	78	-
Construction of Recreation Assets	831	-	167	-
Construction of Water	24	-	-	-
Total contract assets	1,224	-	644	-

Significant changes in contract assets

During 2022-2023 Council has undertaken many large grant programs including assets for recreation, airport, sewer and community activities.

Accounting policy

Contract assets

Contract assets represent Councils 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.

Contract cost asset – costs to fulfil a contract

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

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

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

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

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023			
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renews ⁽¹⁾	Additions new assets	Releasable asset costs for impaired assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation increments (recognised in P/L)	WIP transfers	Re-measurement adjustments	Revaluation increments to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	9,705	=	9,705	1,567	4,503	=	(126)	=	=	(5,888)	=	=	=	9,761	=	9,761
Plant and equipment	8,880	(5,122)	3,761	=	487	=	(22)	(674)	=	=	=	=	9,221	(5,669)	3,552	
Plant and equipment - specialised	4,705	(2,908)	2,995	=	47	=	=	(181)	=	=	=	=	4,825	(2,565)	2,260	
Office equipment	1,856	(1,350)	506	=	66	=	(7)	(158)	=	24	=	=	1,931	(1,503)	428	
Furniture and fittings	155	(143)	12	=	=	=	=	(5)	=	=	=	=	155	(148)	7	
Land:																
— Operational land	2,396	=	2,396	=	318	=	(4)	=	=	22	=	888	3,622	=	3,622	
— Community land	5,021	=	5,021	=	=	=	=	=	=	=	=	1,640	6,661	=	6,661	
— Land under roads (post 30/6/86)	25	=	25	=	16	=	=	=	=	=	=	26	66	=	66	
Land improvements – non-depreciable	251	=	251	=	=	=	=	=	=	=	=	37	288	=	288	
Land improvements	223	(12)	211	=	=	=	=	(5)	=	=	=	30	256	(20)	236	
Infrastructure:																
— Buildings – non-specialised ⁽²⁾	29,856	(19,919)	10,537	=	78	=	(31)	(717)	=	351	=	595	31,054	(20,243)	10,811	
— Buildings – specialised ⁽²⁾	16,086	(8,339)	7,747	284	27	=	(5)	(488)	43	938	=	498	17,703	(8,659)	9,044	
— Other structures ⁽²⁾	20,294	(8,505)	11,729	49	81	=	(25)	(675)	(1)	667	=	659	22,094	(9,604)	12,490	
— Roads	84,519	(31,429)	53,090	431	702	263	(11)	(1,900)	(341)	2,052	=	9,737	101,737	(37,714)	64,023	
— Bridges	15,203	(6,013)	9,190	=	=	=	=	(145)	=	=	=	1,555	17,817	(7,214)	10,601	
— Footpaths	1,484	(482)	982	=	71	=	=	(21)	=	82	=	214	1,927	(600)	1,327	
— Bulk earthworks (non-depreciable)	58,836	=	58,836	=	=	=	=	=	=	=	=	10,114	68,950	=	68,950	
— Stormwater drainage	11,152	(3,869)	7,283	=	16	=	=	(82)	=	69	=	424	11,891	(4,181)	7,710	
— Water supply network	40,666	(20,431)	20,235	=	94	=	(212)	(633)	=	1,662	=	1,560	44,937	(22,231)	22,706	
— Sewerage network	23,780	(8,215)	15,565	=	=	=	=	(348)	=	=	=	1,200	25,613	(9,197)	16,416	
— Swimming pools ⁽²⁾	4,217	(1,182)	3,035	=	=	=	=	(105)	=	=	=	163	4,452	(1,358)	3,094	
— Other open space/recreational assets ⁽²⁾	1,620	(758)	1,062	=	2	=	=	(116)	=	21	=	54	1,946	(922)	1,024	
Other assets:																
— Library books	261	(77)	184	=	61	=	=	(26)	=	=	=	=	322	(103)	219	
Restatement, rehabilitation and restoration assets (refer Note C3-5):																
— Tip assets	422	(16)	406	=	=	=	=	(14)	=	=	51	=	472	(30)	442	
Total infrastructure, property, plant and equipment	381,734	(117,570)	224,164	2,331	8,569	263	(443)	(6,293)	(299)	=	51	=	29,394	387,701	(131,963)	255,738

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

(2) Buildings, Other Structures, Swimming Pool and Open Space and Recreation assets opening 1/07/2022 has been adjusted \$1.632m between asset classes and the Gross carrying amount and Accumulated Depreciation while the Net carrying amount remained the same opening value.

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period								At 30 June 2022		
	Open services amount	Accumulated depreciation and impairment	Net carrying amount	Additions through C	Assets new assets	Carrying value of disposals	Expenditure incurred	Impairment /valuation decrease /recovered in P/L	SWP transfers	Realisation decreases to equity (APCC)	Transfer to equity (APCC)	Open services amount	Accumulated depreciation and impairment	Net carrying amount
Capital work in progress	8,207	=	8,207	5,245	2,983	(354)	=	=	(6,376)	=	=	8,705	=	8,705
Plant and equipment	9,069	(5,062)	4,007	=	406	(127)	(684)	=	99	=	=	8,883	(5,122)	3,761
Office equipment	1,773	(1,184)	589	=	37	=	(162)	=	42	=	=	1,856	(1,950)	506
Furniture and fittings	155	(137)	18	=	=	=	(6)	=	=	=	=	155	(143)	12
Plant and equipment - specialised	4,024	(1,964)	2,040	=	527	(9)	(164)	=	=	=	=	4,703	(2,308)	2,395
Land:														
– Operational land	2,180	=	2,180	=	9	=	=	=	=	=	207	2,396	=	2,396
– Community land	5,612	=	5,612	=	=	=	=	=	=	(591)	=	5,021	=	5,021
– Land under roads (post 20/6/2016)	=	=	=	=	25	=	=	=	=	=	=	25	=	25
Land improvements – non-depreciable	251	=	251	=	=	=	=	=	=	=	=	251	=	251
Land improvements – depreciable	224	(7)	217	=	=	=	(5)	=	=	=	=	223	(12)	211
Infrastructure:														
– Buildings – non-specialised	29,048	(18,723)	10,325	3	=	=	(717)	=	194	=	523	29,856	(19,319)	10,537
– Buildings – specialised	14,958	(7,878)	6,480	714	143	(1)	(431)	(43)	1,660	=	282	16,086	(8,339)	7,747
– Other structures	18,000	(8,785)	9,215	464	313	(7)	(642)	=	1,419	=	340	20,234	(8,505)	11,729
– Roads	81,922	(29,652)	52,270	903	587	=	(1,831)	=	2,010	(849)	=	84,519	(31,429)	53,090
– Bridges	15,203	(5,525)	9,678	=	=	=	(149)	=	=	(339)	=	15,203	(6,013)	9,190
– Footpaths	1,943	(492)	871	=	82	=	(19)	=	48	=	=	1,464	(482)	982
– Bulk earthworks (non-depreciable)	58,443	=	58,443	=	62	=	=	=	331	=	=	58,836	=	58,836
– Stormwater drainage	10,612	(3,790)	6,822	=	=	=	(79)	=	=	=	641	11,152	(3,869)	7,283
– Water supply network	31,742	(19,116)	18,626	=	=	(18)	(497)	=	107	=	2,017	40,666	(20,431)	20,235
– Sewerage network	28,032	(7,606)	18,426	280	14	=	(305)	=	466	(3,316)	=	23,780	(8,215)	15,565
– Swimming pools	4,143	(1,078)	3,065	=	=	=	(103)	=	=	=	75	4,217	(1,182)	3,035
– Other open space/recreational assets	1,494	(658)	836	=	80	=	(105)	=	=	=	28	1,820	(758)	1,062
Other assets:														
– Library books	225	(65)	170	=	36	=	(22)	=	=	=	=	261	(77)	184
Restatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	=	=	=	=	422	=	(16)	=	=	=	=	422	(16)	406
Total infrastructure, property, plant and equipment	324,080	(105,732)	218,348	7,609	5,786	(516)	(5,937)	(43)	=	(5,095)	4,013	341,734	(117,670)	224,164

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

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

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	15 to 40
Office furniture	5 to 20	Benches, seats etc.	30
Computer equipment	4		
Vehicles	5 to 8	Buildings	
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
		Stormwater assets	
Water and sewer assets		Drains	135
Reservoirs	80 to 100	Culverts	135
Bores	20 to 80		
Reticulation pipes: PVC	80	Other infrastructure assets	
Reticulation pipes: other	25 to 75	Swimming pools	40
Pumps and telemetry	15 to 50	Other open space/recreational assets	10 to 50
		Other Structures	10 to 100
Transportation assets			
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.

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".

These Rural Fire Service assets are recognised as assets of the Council in these financial statements.

C1-8 Other

Other assets

\$ '000	2023	2023	2022	2022
	Current	Non-current	Current	Non-current
Prepayments	26	-	-	-
Total other assets	26	-	-	-

C2 Leasing activities

C2-1 Council as a lessee

(i) Council as a lessee

Council has leases for office equipment and vehicles. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Vehicles

Council leases vehicles with a lease terms varying of 3 years; the lease payments are fixed during the lease term and there is generally no renewal option.

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) Right of use assets

\$ '000	Vehicles	Total
2023		
Opening balance at 1 July	-	-
Additions to right-of-use assets	16	16
Depreciation charge	(4)	(4)
Balance at 30 June	12	12
2022		
Opening balance at 1 July	-	-
Depreciation charge	-	-
Balance at 30 June	-	-

(b) Lease liabilities

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Lease liabilities	5	6	-	-
Total lease liabilities	5	6	-	-

(c) (i) The maturity analysis

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

\$ '000	< 1 year	1 – 5 years	> 5 years	Total	Total per Statement of Financial Position
2023					
Cash flows	5	6	-	11	11
2022					
Cash flows	-	-	-	-	-

C2-1 Council as a lessee (continued)

(d) Income Statement

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

\$ '000	2023	2022
Interest on lease liabilities	1	-
Variable lease payments based on usage not included in the measurement of lease liabilities	3	2
Depreciation of right of use assets	4	-
Expenses relating to low-value leases	9	11
	17	13

(e) Statement of Cash Flows

Total cash outflow for leases	17	13
	17	13

(f) 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.

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

C2-1 Council as a lessee (continued)

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	2023	2022
---------	------	------

(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)	217	209
Total income relating to operating leases for Council assets	217	209

Amount of IPPE leased out by Council under operating leases

Land	978	672
Buildings	3,519	2,880
Structures	5,155	5,214
Other recreation	81	13
Pools	2,930	3,064
Total amount of IPPE leased out by Council under operating leases	12,663	11,843

(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	236	236
1–2 years	239	241
2–3 years	243	229
3–4 years	249	250
4–5 years	238	242
> 5 years	243	230
Total undiscounted lease payments to be received	1,448	1,428

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.

C2-2 Council as a lessor (continued)

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

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

C3 Liabilities of Council

C3-1 Payables

\$ '000	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Payables				
Goods and services – operating expenditure	966	–	1,114	–
Accrued expenses:				
– Salaries and wages	323	–	366	–
Security bonds, deposits and retentions	206	–	176	–
Other	8	–	16	–
Prepaid rates	359	–	331	–
Total payables	1,862	–	2,003	–
Total payables	1,862	–	2,003	–

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	2023 Current	2023 Non-current	2022 Current	2022 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	2,547	-	1,948	-
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	-	-	5	-
Unexpended capital contributions (to construct Council controlled assets)	(i)	155	-	104	-
Total grants received in advance		2,702	-	2,057	-
Total contract liabilities		2,702	-	2,057	-

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	2023	2022
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	860	1,477
Operating grants (received prior to performance obligation being satisfied)	5	11
Total revenue recognised that was included in the contract liability balance at the beginning of the period	865	1,488

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	2023		2022	
	Current	Non-current	Current	Non-current
Loans – secured ⁽ⁱ⁾	147	1,757	144	1,904
Total borrowings	147	1,757	144	1,904

(i) 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	2022		Non-cash movements		2023
	Opening Balance	Cash flows	Acquisition	Closing balance	
Loans – secured	2,048	(144)	–		1,904
Lease liability (Note C2-1b)	–	(5)	16		11
Total liabilities from financing activities	2,048	(149)	16		1,915

(b) Financing arrangements

\$ '000	2023	2022
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities ⁽ⁱ⁾	350	350
Credit cards/purchase cards	45	45
Total financing arrangements	395	395
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	7	8
Total drawn financing arrangements	7	8
Undrawn financing facilities available to the Council at the reporting date are:		
– Bank overdraft facilities	350	350
– Credit cards/purchase cards	38	37
Total undrawn financing arrangements	388	387

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

Accounting policy

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

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

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

C3-4 Employee benefit provisions

\$ '000	2023		2022	
	Current	Non-current	Current	Non-current
Annual leave	715	–	752	–
Long service leave	1,679	88	1,712	90
Rostered days off	49	–	54	–
Total employee benefit provisions	2,443	88	2,518	90

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

\$ '000	2023	2022
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,434	1,631
	1,434	1,631

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

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

On-costs

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

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

C3-5 Provisions

\$ '000	2023		2022	
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	500	–	432
Sub-total – asset remediation/restoration	–	500	–	432
Total provisions	–	500	–	432

Movements in provisions

continued on next page

Page 48 of 77

C3-5 Provisions (continued)

\$ '000	Asset remediation	Net carrying amount
as at 30/06/23		
At beginning of year	432	432
Unwinding of discount	17	17
Remeasurement effects	51	51
Total other provisions at end of year	500	500
as at 30/06/22		
At beginning of year	467	467
Unwinding of discount	11	11
Remeasurement effects	(46)	(46)
Total other provisions at end of year	432	432

Nature and purpose of provisions

Asset remediation

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

Accounting policy

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

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

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

Asset remediation – tips and quarries

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

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

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

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

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

D Council structure

D1 Results by fund

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 2023	Water 2023	Sewer 2023
Income from continuing operations			
Rates and annual charges	6,237	848	1,501
User charges and fees	2,320	1,361	173
Interest and investment income	441	153	69
Other revenues	1,508	-	-
Grants and contributions provided for operating purposes	14,187	-	-
Grants and contributions provided for capital purposes	4,764	67	344
Net gains from disposal of assets	249	-	-
Other income	217	-	-
Total income from continuing operations	29,923	2,429	2,087
Expenses from continuing operations			
Employee benefits and on-costs	7,692	528	339
Materials and services	6,768	1,479	760
Borrowing costs	30	-	39
Depreciation, amortisation and impairment of non-financial assets	5,590	651	355
Other expenses	514	-	-
Net losses from the disposal of assets	-	271	-
Total expenses from continuing operations	20,594	2,929	1,493
Operating result from continuing operations	9,329	(500)	594
Net operating result for the year	9,329	(500)	594
Net operating result attributable to each council fund	9,329	(500)	594
Net operating result for the year before grants and contributions provided for capital purposes	4,565	(567)	250

D1-2 Statement of Financial Position by fund

\$ '000	General 2023	Water 2023	Sewer 2023
ASSETS			
Current assets			
Cash and cash equivalents	3,585	89	42
Investments	23,787	6,155	2,621
Receivables	1,701	519	176
Inventories	447	-	-
Contract assets and contract cost assets	877	24	323
Other	26	-	-
Total current assets	30,423	6,787	3,162
Non-current assets			
Receivables	-	127	-
Inventories	161	-	-
Infrastructure, property, plant and equipment	214,101	23,951	17,686
Right of use assets	12	-	-
Total non-current assets	214,274	24,078	17,686
Total assets	244,697	30,865	20,848
LIABILITIES			
Current liabilities			
Payables	1,738	124	-
Contract liabilities	2,702	-	-
Lease liabilities	5	-	-
Borrowings	90	-	93
Employee benefit provision	2,443	-	-
Total current liabilities	6,978	124	93
Non-current liabilities			
Lease liabilities	6	-	-
Borrowings	493	-	1,391
Employee benefit provision	88	-	-
Provisions	500	-	-
Total non-current liabilities	1,087	-	1,391
Total liabilities	8,065	124	1,484
Net assets	236,632	30,741	19,364
EQUITY			
Accumulated surplus	144,511	17,733	13,054
Revaluation reserves	92,121	13,008	6,310
Council equity interest	236,632	30,741	19,364
Total equity	236,632	30,741	19,364

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 (%)	2.87%	2.87%	2.87%
Amount originally raised (\$'000)	150	100	60

Details of individual internal loans	Council ID / Ref 284	Council ID / Ref 287
Borrower (by purpose)	Barellan Change Room	Lake Talbot Water Park
Lender (by purpose)	Water Fund	Waste Fund
Date of Minister's approval	26/10/2017	
Date raised	30/06/2018	31/12/2020
Term years	10	15
Dates of maturity	30/06/2028	31/12/2035
Rate of interest (%)	2.87%	2.87%
Amount originally raised (\$'000)	50	1,450

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	2023 ¹	2023 ¹
		Net profit	Net assets
Western Riverina Library Services	Provision of library services to member local government areas	48	670

Reasons for non-recognition

Council holds 7.23% equity share in Western Riverina Library Service, and has assessed this as not material, hence not recognised. The information provided above is for 2022 as this is the latest information available at the time of Council preparing the Financial Statements.

¹ The data represents the 2022 financial 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	2023	2022
<p>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.</p>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	357	292

(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 rates and annual charges			Total
	overdue	< 5 years	≥ 5 years	
2023				
Gross carrying amount	–	625	21	646
2022				
Gross carrying amount	–	642	41	683

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2023						
Gross carrying amount	2,886	–	36	51	–	2,973
Expected loss rate (%)	0.00%	0.00%	0.00%	23.68%	0.00%	0.41%
ECL provision	–	–	–	12	–	12
2022						
Gross carrying amount	2,130	60	10	23	–	2,223
Expected loss rate (%)	0.00%	0.00%	0.00%	23.68%	0.00%	0.25%
ECL provision	–	–	–	5	–	5

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:		Total cash outflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2023							
Payables	0.00%	206	1,589	-	-	1,795	1,862
Borrowings	0.00%	-	147	783	974	1,904	1,904
Total financial liabilities		206	1,736	783	974	3,699	3,766
2022							
Payables	0.00%	176	1,496	-	-	1,672	2,003
Borrowings	2.01%	-	144	606	1,298	2,048	2,048
Total financial liabilities		176	1,640	606	1,298	3,720	4,051

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:

\$ '000	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2023	2022	2023	2022	2023	2022
Recurring fair value measurements							
Financial assets							
Financial investments	G1-2						
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							
	G1-7						
Plant and equipment		-	-	3,552	3,761	3,552	3,761
Plant and equipment - specialised		-	-	2,260	2,395	2,260	2,395
Office equipment		-	-	428	506	428	506
Furniture and fittings		-	-	7	12	7	12
Operational land		3,622	2,396	-	-	3,622	2,396
Community land		-	-	6,661	5,021	6,661	5,021
Land under roads (post 30/06/08)		-	-	66	25	66	25
Land improvements – non-depreciable		-	-	288	251	288	251
Land improvements – depreciable		-	-	236	211	236	211
Buildings – non-specialised		-	-	10,811	10,328	10,811	10,328
Buildings – specialised		-	-	9,044	8,805	9,044	8,805
Other structures		-	-	12,490	11,102	12,490	11,102
Roads, bridges, footpaths, bulk earthworks		-	-	144,901	122,098	144,901	122,098
Stormwater drainage		-	-	7,710	7,283	7,710	7,283
Sewerage network		-	-	16,416	15,565	16,416	15,565
Water supply network		-	-	22,706	20,235	22,706	20,235
Library books		-	-	219	184	219	184
Swimming pools		-	-	3,094	3,036	3,094	3,036
Other open space/recreational assets		-	-	1,024	839	1,024	839
Tip assets		-	-	442	406	442	406
Total infrastructure, property, plant and equipment		3,622	2,396	242,355	212,063	245,977	214,459

continued on next page

Page 57 of 77

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. An assessment has been undertaken on this asset class resulting in an indexation being applied for 30 June 2023.

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

Operational & Community Land

Community land was revalued as at 30 June 2022 inhouse using the Land Value provided by the Valuer-General where available. Community land has been valued using level 3 valuation inputs.

Operational land was revalued as at 30 June 2023 by an external valuer, Australis Asset Advisory Group. Community land has been valued using level 2 valuation 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.

An assessment has been undertaken on community land assets resulting in an indexation applied for 30 June 2023.

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.

An assessment has been undertaken resulting in an indexation applied to Buildings non-specialised and Buildings specialised for 30 June 2023.

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.

An assessment has been undertaken resulting in an indexation applied to Other Structures for 30 June 2023.

E2-1 Fair value measurement (continued)

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 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.

A revaluation increment was recorded for 2023 relating to the reversal of 21/22 impairment of road assets following storm and flood events during the financial year.

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

An assessment has been undertaken resulting in an indexation applied to Roads for 30 June 2023.

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.

An assessment has been undertaken resulting in an indexation applied to Bridges for 30 June 2023.

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.

An assessment has been undertaken resulting in an indexation applied to Roads for 30 June 2023.

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.

An assessment has been undertaken resulting in an indexation applied to Stormwater drainage for 30 June 2023.

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.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

Sewerage Network

Assets within this class comprise of treatment works, pumping stations and sewerage mains.

E2-1 Fair value measurement (continued)

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.

The assets in this class of assets were revalued by an external valuer AssetVal Pty Ltd as at 30 June 2022 and there has been no change to the valuation process during the reporting period.

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.

An assessment has been undertaken resulting in an indexation applied to Swimming pool assets for 30 June 2023.

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.

An assessment has been undertaken resulting in an indexation applied to Other open space/recreational assets for 30 June 2023.

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 (30/6/23) 2023	Valuation technique/s	Unobservable inputs
Financial assets			
Unlisted equity securities	10	Level 3 Valued at cost	
Total financial assets	10		
Infrastructure, property, plant and equipment			
Plant and Equipment	5,812	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Office Equipment	428	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Furniture and Fittings	7	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life • Residual value
Operational Land	3,622	Level 2 External valuation using cost approach	<ul style="list-style-type: none"> • Land value (price per square metre)
Community Land, Land under roads (post 30/06/08)	6,727	Level 3 Based on Valuer-General valuation	<ul style="list-style-type: none"> • Land value (price per square metre)
Land Improvements- Non-dep	288	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life
Land Improvements - depreciable	236	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Remaining useful life
Buildings & other Structures	32,345	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value
Roads, bridges, footpaths, bulk earthworks	144,901	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Stormwater Drainage	7,710	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Water Supply Network	22,706	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Sewerage Network	16,416	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Swimming Pools	3,094	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Open Space and Recreational	1,024	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life
Library Books	219	Level 3 Valued at cost	<ul style="list-style-type: none"> • Gross replacement cost • Asset condition • Remaining useful life • Residual value

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 formula and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

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

Description of the funding arrangements.

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

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

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

* For 180 Point Members, Employers are required to contribute 8.0% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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

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

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$ 78,673.37. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$45,430. Council's expected contribution to the plan for the next annual reporting period is \$70,848.72.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,290.9	
Past Service Liabilities	2,236.1	102.4%
Vested Benefits	2,253.6	101.7%

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

The share of any funding surplus or deficit that can be attributed to Council is .17%

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

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

Investment return	6.0% per annum
Salary inflation *	3.5% per annum
Increase in CPI	6.0% for FY 22/23 and 2.5% per annum thereafter

* Plus promotional increases

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

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review, which will be a triennial actuarial investigation will be completed by December 2023

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

(ii) Quarries

Council operates a number gravel quarries and will have to rehabilitate the sites at some time in the future. As at 30 June 2023 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.

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	2023	2022
Compensation:		
Short-term benefits	842	802
Post-employment benefits	67	55
Other long-term benefits	27	22
Total	936	879

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
2023					
Employee expenses relating to close family members of KMP	367	-	Council staff award	-	-
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	38	-	Contracts, purchase orders or tenders	-	-
2022					
Employee expenses relating to close family members of KMP	266	-	Council staff award	-	-
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	74	-	Contracts, purchase orders or tenders	-	-

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2023	2022
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	25
Councillors' fees	103	93
Other Councillors' expenses (including Mayor)	50	27
Total	181	145

F2 Other relationships

F2-1 Audit fees

\$ '000	2023	2022
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	54	52
Remuneration for audit and other assurance services	54	52
Total Auditor-General remuneration	54	52
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Internal Audit	33	37
Remuneration for audit and other assurance services	33	37
Total audit fees	87	89

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

\$ '000	2023	2022 ¹
Net operating result from Income Statement	9,423	7,161
Add / (less) non-cash items:		
Depreciation and amortisation	6,297	5,937
(Gain) / loss on disposal of assets	22	(363)
Non-cash capital grants and contributions	(46)	(527)
– Revaluation decrements / impairments of IPP&E direct to P&L	299	43
Unwinding of discount rates on reinstatement provisions	17	11
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(60)	439
(Increase) / decrease of inventories	(43)	77
(Increase) / decrease of other current assets	(26)	24
(Increase) / decrease of contract asset	(580)	(393)
Increase / (decrease) in payables	(148)	(311)
Increase / (decrease) in other accrued expenses payable	(43)	111
Increase / (decrease) in other liabilities	50	(34)
Increase / (decrease) in contract liabilities	645	460
Increase / (decrease) in employee benefit provision	(77)	(61)
Increase / (decrease) in other provisions	51	421
Net cash flows from operating activities	15,781	12,995

⁽¹⁾ 2020/21 Balance Restated

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2023	2022
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Buildings	1,093	2,585
Recreation	302	172
Road infrastructure	-	125
Total commitments	1,395	2,882
These expenditures are payable as follows:		
Within the next year	1,395	2,882
Total payable	1,395	2,882
Sources for funding of capital commitments:		
Future grants and contributions	857	2,359
Unexpended grants	72	302
Unexpended Contributions	-	-
Externally restricted reserves	373	-
Internally restricted reserves	93	221
Total sources of funding	1,395	2,882

Details of capital commitments

- Lake Talbot Skywalk \$101,350
- Landervale Fire Station \$601,014
- Solar Panels \$466,050
- Lake Talbot Pedestrian Deck \$154,541
- Henry Mathieson Oval Off leash dog area \$46,350
- Barellan Sportsground Spectator Pavillion \$26,200

G3-1 Events occurring after the reporting date

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

G4 Statement of developer contributions as at 30 June 2023

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Roads	55	-	-	-	2	-	-	57	-
\$7.11 contributions – under a plan	55	-	-	-	2	-	-	57	-
\$7.12 levies - under a plan	161	55	-	-	5	(10)	-	211	-
Total \$7.11 and \$7.12 revenue under plans	216	55	-	-	7	(10)	-	268	-
\$7.4 planning agreements	251	-	-	-	6	-	-	257	-
\$64 contributions	249	55	-	-	7	-	-	311	-
Total contributions	716	110	-	-	20	(10)	-	836	-

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

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2022	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2023	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN - Pine Hill									
Roads	55	-	-	-	2	-	-	57	-
Total	55	-	-	-	2	-	-	57	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	2022	Indicators 2021	2020	Benchmark
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,576	15.77%	0.28%	5.42%	8.65%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	29,010					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	14,823	43.36%	46.51%	44.46%	56.70%	> 60.00%
Total continuing operating revenue	34,185					
3. Unrestricted current ratio						
Current assets less all external restrictions	19,322	6.52x	5.99x	5.03x	6.07x	> 1.50x
Current liabilities less specific purpose liabilities	2,962					
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	10,937	51.35x	44.41x	215.52x	0.00x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	213					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	707	7.52%	7.73%	9.25%	8.28%	< 10.00%
Rates and annual charges collectable	9,407					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	36,269	21.51 months	18.40 months	19.67 months	20.77 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,686					

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

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

G5-2 Statement of performance measures by fund

\$ '000	General Indicators ⁽³⁾		Water Indicators		Sewer Indicators		Benchmark
	2023	2022	2023	2022	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	18.93%	1.50%	(13.09)%	(19.09)%	13.75%	8.70%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ¹	35.77%	39.59%	95.93%	99.19%	82.94%	87.91%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	6.52x	5.99x	54.73x	53.09x	34.00x	30.42x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	59.98x	50.23x	∞	∞	16.51x	7.29x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	6.91%	7.34%	10.15%	8.30%	8.52%	9.05%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	19.07 months	15.27 months	41.63 months	42.42 months	26.32 months	24.09 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G4-1 above.

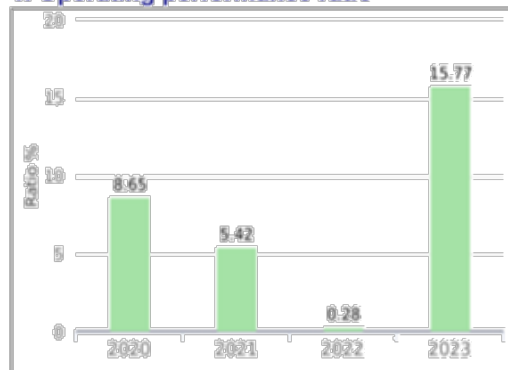
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs)

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2022/23 result

2022/23 ratio 15.77%

Council's operating performance has been impacted by the receipt of significant operating grants that remain unspent at balance day.

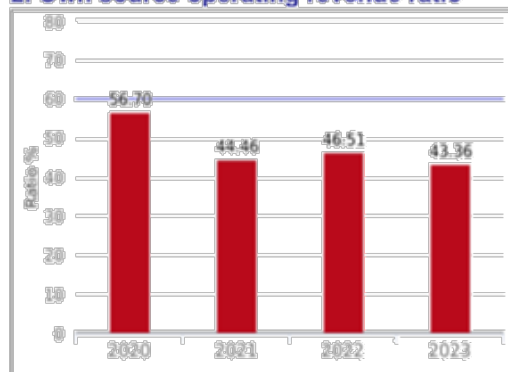
Benchmark: — > 0.00%

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 2022/23 result

2022/23 ratio 43.36%

Own source revenue has again been impacted by additional grant funding for Local Roads and Community Infrastructure (Covid-19 economic stimulus), Fixing Country Bridges, Regional and Local Roads program, Pothole grant and the Financial Assistance Grant 100% prepaid.

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 2022/23 result

2022/23 ratio 6.52x

Council's ratio remains well above the benchmark with more than adequate funds to satisfy its short term obligations.

Benchmark: — > 1.50x

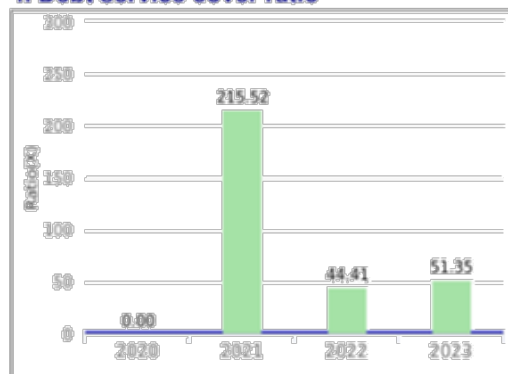
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

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 2022/23 result

2022/23 ratio 51.35x

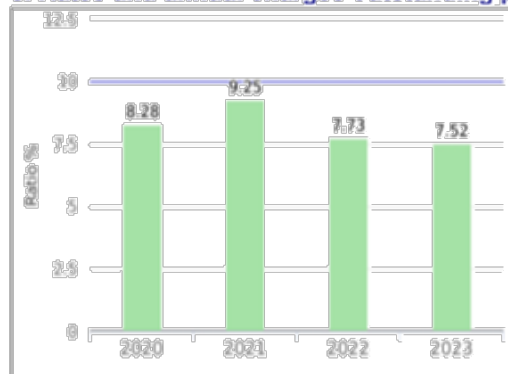
Council currently has two external loans with the uptake of the Barellan sewer loan in 2022 and Lake Talbot pool in 2021. Internal loans exist from the Water fund to the General fund \$164,000

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 2022/23 result

2022/23 ratio 7.52%

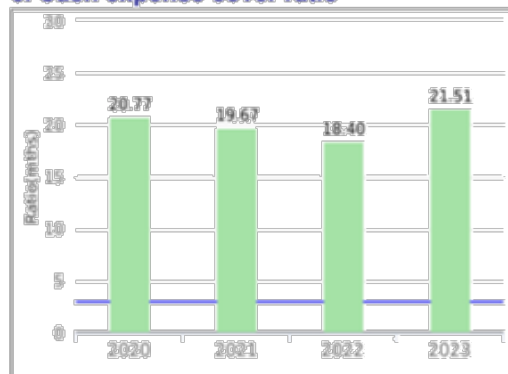
Council's outstanding rates have improved considerably and are at a satisfactory level having been achieved through a fair debt recovery program.

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 2022/23 result

2022/23 ratio 21.51 months

Council has more than adequate cash to meet ongoing expenses for over 21 months without requiring additional cash inflows.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

- Ratio achieves benchmark
- Ratio is outside benchmark

H1-2 Council information and contact details

Principal place of business:

141 East Street
Narrandera NSW 2700

Contact details**Mailing Address:**

141 East Street
Narrandera NSW 2700

Telephone: 02 6959 5510**Opening hours:**

Office Hours
Monday to Friday
9.00am - 4:30pm

Internet: www.narrandera.nsw.gov.au**Email:** 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 Cameron Lander
Cr Jenny Clarke
Cr Tracey Lewis
Cr Kevin Morris
Cr Peter Dawson
Cr Narelle Payne
Cr Braden Lyons
Cr Sue Ruffles

Other information**ABN:** 96 547 765 569

Narrandera Shire Council

General Purpose Financial Statements for the year ended 30 June 2023

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

Narrandera Shire Council

General Purpose Financial Statements for the year ended 30 June 2023

Independent Auditor's Reports: (continued)

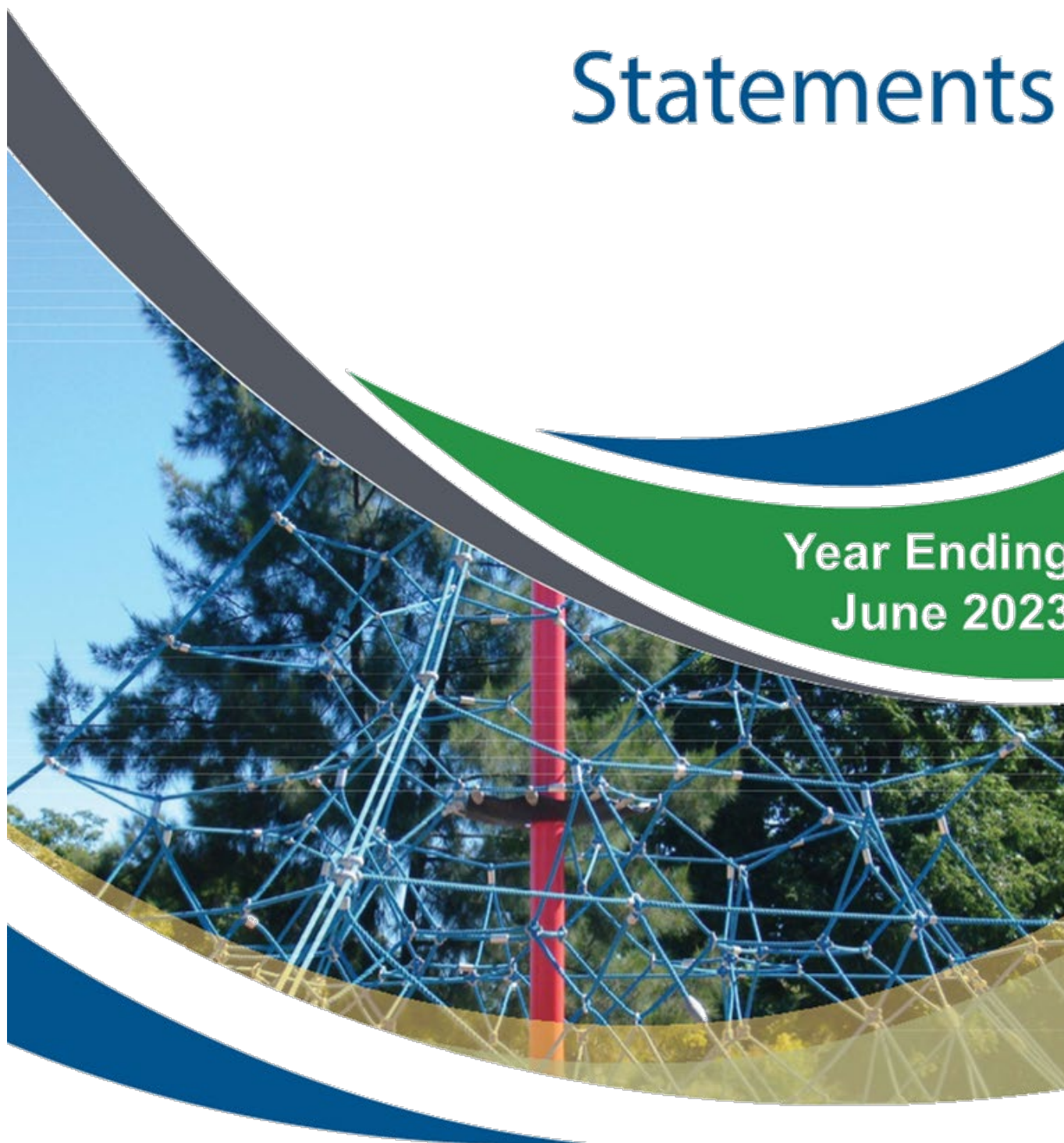
On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).

Special Purpose Financial Statements

Year Ending
June 2023



Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Statement by Councillors and Management	3
Special Purpose Financial Statements:	
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
Note – Significant Accounting Policies	8
Auditor's Report on Special Purpose Financial Statements	11

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 2023

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

The attached Special Purpose Financial Statements have been prepared in accordance with:

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

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, 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 15 August 2023.

Mr Neville Kschenka
Mayor
15 August 2023

Mr Cameron Lander
Councillor
15 August 2023

Mr George Cowan
General Manager
15 August 2023

Mr Martin Hiscox
Responsible Accounting Officer
15 August 2023

Mr Shane Wilson
Deputy General Manager Infrastructure
15 August 2023

Narrandera Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2023

Narrandera Shire Council

**Income Statement of water supply business activity
for the year ended 30 June 2023**

\$ '000	2023	2022
Income from continuing operations		
Access charges	848	792
User charges	1,354	1,067
Fees	7	31
Interest and investment income	153	51
Total income from continuing operations	2,362	1,941
Expenses from continuing operations		
Employee benefits and on-costs	528	452
Materials and services	1,479	1,348
Depreciation, amortisation and impairment	651	515
Net loss from the disposal of assets	271	18
Total expenses from continuing operations	2,929	2,333
Surplus (deficit) from continuing operations before capital amounts	(567)	(392)
Grants and contributions provided for capital purposes	67	16
Surplus (deficit) from continuing operations after capital amounts	(500)	(376)
Surplus (deficit) from all operations before tax	(500)	(376)
Surplus (deficit) after tax	(500)	(376)
Plus accumulated surplus	18,233	18,609
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	17,733	18,233
Return on capital %	(2.4)%	(1.7)%
Subsidy from Council	1,530	1,224
Calculation of dividend payable:		
Surplus (deficit) after tax	(500)	(376)
Less: capital grants and contributions (excluding developer contributions)	(67)	(16)
Surplus for dividend calculation purposes	=	=
Potential dividend calculated from surplus	=	=

Narrandera Shire Council

**Income Statement of sewerage business activity
for the year ended 30 June 2023**

\$ '000	2023	2022
Income from continuing operations		
Access charges	1,501	1,459
User charges	173	164
Interest and investment income	69	20
Total income from continuing operations	1,743	1,643
Expenses from continuing operations		
Employee benefits and on-costs	339	377
Borrowing costs	39	20
Materials and services	760	792
Depreciation, amortisation and impairment	355	311
Total expenses from continuing operations	1,493	1,500
Surplus (deficit) from continuing operations before capital amounts	250	143
Grants and contributions provided for capital purposes	344	226
Surplus (deficit) from continuing operations after capital amounts	594	369
Surplus (deficit) from all operations before tax	594	369
Less: corporate taxation equivalent (25%) [based on result before capital]	(63)	(36)
Surplus (deficit) after tax	531	333
Plus accumulated surplus	12,460	12,091
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	63	36
Closing accumulated surplus	13,054	12,460
Return on capital %	1.6%	1.0%
Subsidy from Council	422	436
Calculation of dividend payable:		
Surplus (deficit) after tax	532	333
Less: capital grants and contributions (excluding developer contributions)	(344)	(226)
Surplus for dividend calculation purposes	188	107
Potential dividend calculated from surplus	94	54

Narrandera Shire Council | Statement of Financial Position of water supply business activity | for the year ended 30 June 2023

Narrandera Shire Council

**Statement of Financial Position of water supply business activity
as at 30 June 2023**

\$ '000	2023	2022
ASSETS		
Current assets		
Contract assets and contract cost assets	24	-
Cash and cash equivalents	89	313
Investments	6,155	6,050
Receivables	519	326
Total current assets	6,787	6,689
Non-current assets		
Receivables	127	165
Infrastructure, property, plant and equipment	23,951	22,739
Total non-current assets	24,078	22,904
Total assets	30,865	29,593
LIABILITIES		
Current liabilities		
Payables	124	126
Total current liabilities	124	126
Total liabilities	124	126
Net assets	30,741	29,467
EQUITY		
Accumulated surplus	17,733	18,233
Revaluation reserves	13,008	11,234
Total equity	30,741	29,467

Narrandera Shire Council | Statement of Financial Position of sewerage business activity | for the year ended 30 June 2023

Narrandera Shire Council

Statement of Financial Position of sewerage business activity as at 30 June 2023

\$ '000	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	42	137
Investments	2,621	2,300
Receivables	176	201
Contract assets and contract cost assets	323	130
Total current assets	3,162	2,768
Non-current assets		
Infrastructure, property, plant and equipment	17,686	16,365
Total non-current assets	17,686	16,365
Total assets	20,848	19,133
LIABILITIES		
Current liabilities		
Borrowings	93	91
Total current liabilities	93	91
Non-current liabilities		
Borrowings	1,391	1,484
Total non-current liabilities	1,391	1,484
Total liabilities	1,484	1,575
Net assets	19,364	17,558
EQUITY		
Accumulated surplus	13,054	12,460
Revaluation reserves	6,310	5,098
Total equity	19,364	17,558

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 2021 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

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):

Notional rate applied (%)

Corporate income tax rate – 25% (21/22 25%)

Note – Significant Accounting Policies (continued)

Land tax – the first \$822,000 of combined land values attracts 0%. For the combined land values in excess of \$822,000 up to \$5,026,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,026,000 a premium marginal rate of \$79,396 + 2.0% applies.

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

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

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

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

Income tax

An income tax equivalent has been applied on the profits of the business activities. Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested. Accordingly, the return on capital invested is set at a pre-tax level – gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25% (21/22 25%).

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

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

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

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

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

Note – Significant Accounting Policies (continued)

(iii) Dividends

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

A local government water supply and sewerage 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 section 4 of DPE - Water's regulatory and assurance framework and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2023 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

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

Narrandera Shire Council

Special Purpose Financial Statements for the year ended 30 June 2023

Contract Asset = Money that is owed, Contract Liability = Grant paid in advance and unspent				Opening Balances 1/7/22							Annual Movements							Closing Balances 30/6/23				
Income A/C	Grant Description	Type C=C/w S=State O=Other	Expense A/C	Unspent Grants/Cont. (i)	Internal Restriction	Adjustments	Grant liability	Transfer from Grant Liability (j)	Balance Liability	Grant Debtors(*) (iii)	Other Debtors(*) (iv)	Receipts GST Excl. Amt (v)	GST (if applic) (vi)	Funds Available (vii)	Expenditure during year (viii)	Grant Debtors (ix)	Transfer to Liability	Unspent Liability (xii)	Income for Year (xi)	Unspent Grants/Cont. (xiii)	Contract Asset	Grant Debtors Accrued(*) (xiv)
														(i + v - vi)	(From G/L)				(viii + xi - ix)	(vii - viii, if viii > vii)		(x - xviii, if xviii > x)
Govt Grants - Operating																						
0213-1089-0000	Trainee Incentive Payment Revenue	C	0213-2006-0000	0.00								16,274.10		16,274.10	16,274.10				16,274.10	0.00		0.00
0214-1480-0000	NSW Planning Portal Grant Funding	S	4400-0156-0000	80,000.00								0.00		80,000.00	0.00				80,000.00	0.00		0.00
0218-1450-0000	POM Crown Land Grant	S	5030-0007-0000	3,917.57								0.00		3,917.57	901.12				3,016.45	0.00		0.00
0812-1485-0000	ESI Reimbursable Grant	S	0312-7130-0000	91,950.00								0.00		91,950.00	91,950.00				0.00	0.00		0.00
0410-1480-0000	Montguito Control Revenue	O	5400-0063-0000	0.00								22,584.54	2,258.46	22,584.54	10,371.35	40,000.00			62,584.54	12,213.19		40,000.00
0511-1485-0000	ERNWAG/WRNWAG Regional Weed	O	0511-2100-0000	0.00								43,862.00	4,386.20	43,862.00	43,862.00				0.00	0.00		0.00
0513-1400-0000	Flood Study	S	See Tab FLOOD	0.00						15,791.86		38,209.29		22,417.43	108,896.29	86,478.87			108,896.29	0.00		86,478.87
0613-1480-0000	CHSP Grant Funding- Transition Supp	C	6004-0073-0000	0.00								10,739.18		10,739.18	2,500.00				10,739.18	8,239.18		0.00
0616-1481-0000	Sensors Week Grant	S	6200-0111-0004	0.00								972.00		972.00	972.00				0.00	0.00		0.00
0617-1460-0001	Youth Week Grant Revenue	S	6300-0111-0000	0.00								3,313.00	331.30	3,313.00	3,313.00				3,313.00	0.00		0.00
0617-1460-0003	Youth Community - Yoga Day	S	6300-0073-0003	274.63								0.00		274.63	274.63				0.00	0.00		0.00
0617-1460-0003	Youth Community - naturally dull SMS	S	6300-0073-0004	436.00								0.00	0.00	436.00	436.00				0.00	0.00		0.00
0617-1460-0005	Regional youth - Winter holiday break	S	6300-0073-0005	6,650.00								0.00		6,650.00	6,650.00				0.00	0.00		0.00
0617-1460-0005	Regional youth - Spring holiday break	S	6300-0073-0006	0.00								7,000.00		7,000.00	7,000.00				7,000.00	0.00		0.00
0617-1460-0005	Regional youth - Summer holiday break	S	6300-0073-0007	0.00								15,000.00		15,000.00	15,000.00				15,000.00	0.00		0.00
0617-1460-0005	Regional youth - Autumn holiday break	S	6300-0073-0008	0.00								7,000.00		7,000.00	7,000.00				7,000.00	0.00		0.00
0617-1460-0005	Regional youth - Winter holiday break	S	6300-0073-0009	0.00								0.00		0.00	1,890.91	7,000.00			7,000.00	0.00		7,000.00
0712-1475-0000	Energy Certificate Grant Revenue	O	0712-7130-0000	0.00								53,388.94		53,388.94	53,388.94				53,388.94	0.00		0.00
0712-1480-0000	Traffic Lighting (Subsidy) Revenue	O	0712-7118-0000	0.00								34,000.00		34,000.00	34,000.00				34,000.00	0.00		0.00
0714-1480-0001	Diki Heritage Advisor Grant rev	S	6600-0111-0001	0.00								6,000.00		6,000.00	6,000.00				6,000.00	0.00		0.00
0714-1480-0002	Heritage Fund (Grant) Revenues	S	6600-0111-0002	100.00								5,500.00		5,600.00	5,600.00				5,500.00	0.00		0.00
0714-1480-0003	Regional NSW Planning Portal Grant	S	6600-0073-0000	4,879.24								0.00		4,879.24	4,190.00				689.26	0.00		0.00
0810-1480-0001	Library Local Special (Grant) Revenue	S	7700-0124-0000	32,072.73								19,000.00		51,072.73	31,252.19				19,000.00	19,820.54		0.00
0810-1480-0002	Tech Savvy Seniors	S	7700-0154-0000	0.00								2,800.00		2,800.00	913.62				2,800.00	1,886.38		0.00
0810-1480-0003	Library Per Capita Subsidy	S	united	0.00								60,614.00		60,614.00	60,614.00				60,614.00	0.00		0.00
0810-1480-0004	Collaboration Incentive Payment	S	7700-0073-0003	3,400.00								0.00		3,400.00	3,400.00				0.00	0.00		0.00
0810-1480-0006	NSWFLA Flood Assistance Grant	S	7700-0073-0005	1,000.00								0.00		1,000.00	1,000.00				0.00	0.00		0.00
0816-1492-0000	DLG Disaster Recovery Funding	S	See Tab DLG	0.00								1,000,000.00		1,000,000.00	0.00				1,000,000.00	1,000,000.00		0.00
0823-1430-0002	Brln Museum Chart 500 Amagra Grant	S	8307-0124-0000	3,288.00									0.00	3,288.00	46.91				3,241.09	0.00		0.00
0827-1430-0001	Museum Small Grants	S	8307-0129-0000	0.00								1,803.45	180.35	1,803.45	824.08				1,803.45	979.37		0.00
0827-1430-0002	Creative Interpretation Dept (entire)	S	8307-0131-0000	0.00								33,945.00	3,394.50	33,945.00	33,945.00				22,630.00	0.00		0.00
0827-1430-0003	Parkside Museum Advisor	S	8307-0064-0000	0.00								0.00		0.00	5,611.00	7,000.00			0.00	0.00		7,000.00
0827-1430-0003	Parkside Museum Advisor Travel	S	8307-0064-0000	1,944.82								0.00		1,944.82	5,484.96	8,367.00			0.00	8,367.00		0.00
0827-1430-0000	CASP Cottage Museums - Now and TNS	S	8307-0124-0000	2,700.00										2,700.00	0.00				2,700.00	0.00		0.00
0827-1430-0000	Nira Museum Chart 117 Grant	S	8307-0128-0000	2,901.67										2,901.67	1,370.00				1,531.67	0.00		0.00
0910-1480-0002	Regional & Local Rd/Repair program	S	0910-2141-0000	0.00								2,836,998.00		2,836,998.00	0.00				2,836,998.00	2,836,998.00		0.00
0911-1480-0004	FLR - Pothole Repair Round Revenue	S	0002-0002-0000	0.00								534,331.32		534,331.32	119,747.26				534,331.32	414,584.06		0.00
0919-1485-0000	Roads to Recovery Grant Revenues	C	0919-4200-0000	0.00								602,882.00		602,882.00	446,800.96				602,882.00	156,081.04		0.00
0920-1485-0000	RSD Wages Contributions	S	0920-7130-0001	0.00						6,144.32		37,243.10		43,387.42	60,968.72	(12,903.06)			30,484.36	0.00		(12,903.06)
0920-1484-0000	RSD Projects	S	0920-7110-0000	0.00						10,740.33		23,108.32		12,367.99	15,996.17	3,628.18			15,996.17	8,628.11		0.00
0920-1400-0000	Active Transport Plan	S	0030-0124-0000	0.00								0.00		0.00	36,516.27	36,516.27			36,516.27	0.00		36,516.27
1014-1480-0001	Nurrungdera Earth Festival BBR	S	8750-0073-0001	0.00						78,200.28		83,119.18		5,118.90	10,119.27				5,118.90	0.00		0.00
1014-1480-0002	Australia Day Community Grant Rev	S	8750-0068-0001	0.00								24,978.00	2,497.80	24,978.00	24,978.00				24,978.00	0.00		0.00
1014-1480-0003	Summer Fund Grant Movie Nights	S	8750-0073-0002	896.30								0.00		896.30	896.30				0.00	0.00		0.00
1014-1480-0004	Community - Reconnecting Regional	S	See Tab RNSW	0.00								113,992.00		113,992.00	123,596.74	9,604.74			123,596.74	0.00		9,604.74
1014-1480-0004	NSC - Reconnecting Regional NSW GAS	S	See Tab RNSW	0.00								77,728.80		77,728.80	89,548.29	11,819.49			89,548.29	0.00		11,819.49
1014-1480-0005	NSW Small Business Month Grant	S	8750-0073-0003	0.00								2,375.00		2,375.00	2,375.00				2,375.00	0.00		0.00
1110-1495-0001	Financial Assistance Grant	C	0.00	0.00								1,597,088.00		1,597,088.00	1,597,088.00				1,597,088.00	0.00		0.00
1110-1495-0002	Financial Assistance Grant advance C	C	0.00	0.00	4,124,547.00	(4,124,547.00)	5,140.29	5,140.29	0.00			6,118,620.00		6,118,620.00	6,118,620.00				6,118,620.00	0.00		0.00
0816-1482-0002/O	SCCF 3A - 0009 - Creating Future Farms	O	0300-0115-0000	0.00								3,990.40		9,130.69	9,130.69				9,130.69	0.00		0.00
Contributions - Operating																						
1014-1485-0001	Ndra Koola Fest Contribution	O	8750-0074-0007	0.00						0.00		700.00		700.00	700.00				700.00	0.00		0.00
1014-1485-0002	A Bit of Country & BBQ Contribution	O	8750-0074-0008	0.00						0.00		500.00		500.00	500.00				500.00	0.00		0.00
1014-1485-0003	NSW Nat Park & Wildlife Contribution	O	0.00	0.00								7,272.73		7,272.73	0.00				7,272.73	7,272.73		0.00
0915-1470-0000	Regional Roads Block Grants	S	0915-2100,4200	0.00								467,000.00		467,000.00	396,949.59				467,000.00	70,050.41		0.00

Contract Asset = Money that is owed, Contract Liability = Grant paid in advance and unspent				Opening Balances 1/7/22							Annual Movements							Closing Balances 30/6/23					
Income A/C	Grant Description	Type C/C/w s-State O=Other	Expense A/C	Unspent Grants/Cont (i)	Internal Restriction	Adjustments	Grant liability	Transfer from Grant Liability (j)	Balance Liability	Grant Debtors(*) (k)	Other Debtors(*) (l)	Receipts GST Excl. Amt (v)	GST (if applic) (w)	Funds Available (x)	Expenditure during year (viii)	Grant Debtors (ix)	Transfer to Liability	Unspent Liability (xii)	Income for Year (xi)	Unspent Grants/Cont. (x)	Contract Asset	Grant Debtors Accrued(*) (xiii)	
Contributions - Capital																							
0512-1490-0000	RVM - Shade Sail Contrib.	O										1,430.00		1,430.00	1,430.00				1,430.00			0.00	0.00
0815-1490-0001	Bareilly Netball Courts - Bareilly Football Club	O	0200: 1026-0000				103,500.00		103,500.00			0.00		103,500.00				103,500.00					0.00
0815-1490-0003	Ndra Tennis Club contribution	O	0200: 1028-0000									101,397.20		101,397.20	50,278.13		51,118.97	51,118.97	50,278.13				0.00
0816-1490-0001	Tourism Trust Contrib. NDDH	O	0300: 1059-0000									32,726.43		32,726.43	32,726.43				32,726.43				0.00
0915-1480-0000	Regional Roads Repair Grant	S	Job 0015 1908	0.00						85,754.05		159,562.60		73,808.55	100,000.00	18,024.00			91,832.55			0.00	18,024.00
1025-1490-0000	Leeton Shire Capital Contribution Ref	O	See Tab RAG	0.00						149,448.05		153,454.81		4,006.76	4,006.76				4,006.76			0.00	0.00
sub total - Cap. Grants & Contributions				8,531.36	0.00	234,156.10	2,051,425.71	859,973.02	1,191,452.69	1,116,397.32	0.00	5,052,549.07	15,816.82	6,230,264.92	5,028,267.03	1,500,075.80	1,510,333.66	2,701,786.35	5,020,023.01	8,531.36	1,201,056.56	297,019.2	
sub total - All Grants & Contributions				345,992.34	4,124,547.00	-3,890,390.90	2,056,566.00	865,113.31	1,191,452.69	1,283,072.47	0.00	19,141,268.42	27,865.43	20,494,910.38	14,783,827.20	1,758,831.48	1,510,333.66	2,701,786.35	19,205,963.17	4,760,732.11	1,224,480.79	534,350.4	
				Agree to Note 6 (incl. in Revenues)			Agree to Note 7 Grants					Agree to Note 3 Grants			Agree to Note 6 (incl. in Revenues)			Agree to Note 6 Grants					
Developer contributions																							
0714-1488-0000	Section 7.11 Contributions Revenue (94)			55,881.97								0.00		55,881.97				0.00				57,485.78	0.00
0714-1485-0000	Section 7.12 Contributions Revenue (94A)			160,760.58								54,700.00		215,460.58	10,268.04			54,700.00				209,806.37	0.00
0714-1486-0000	Section 7.4 Planning Agreements Youth activities			0.00		200,000.00						0.00		200,000.00				0.00				205,740.00	0.00
0714-1486-0000	Section 7.4 Planning Agreements			250,662.50		-200,000.00						0.00		50,662.50				0.00				51,389.51	0.00
2000-1465-0000	Section 64 Water			171,136.27								43,128.75		214,265.02				43,128.75				219,176.63	0.00
3000-1465-0000	Section 64 Sewer			78,184.09								11,730.00		89,914.09				11,730.00				92,157.97	0.00
sub total				716,625.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,558.75	0.00	826,184.16	10,268.04	0.00	0.00	109,558.75	835,756.26	0.00	0.00	835,756.26	0.00
Developer Contributions (incl. in Revenues)				Agrees to 0.00			Agree to Note 3 Contributions					Agree to Note 6 Contributions											
Grand Total				1,062,617.75	4,124,547.00	-3,890,390.90	2,056,566.00	865,113.31	1,191,452.69	1,283,072.47	0.00	19,250,827.17	27,865.43	21,321,094.54	14,794,095.24	1,758,831.48	1,510,333.66	2,701,786.35	19,315,521.92	5,596,488.37	1,224,480.79	534,350.69	
Total Inc Developer Contributions				Agree to Note 6			Agree to Note 6 & Note 10					Agree to Note 7 Disclosure			Agree to Note 3			Agree to Note 6 (incl. in Liab)			Agree to Note 6 & Note 10		
Community Transport																							
0620-1450-0002	Respite DORA Grant			0.00								11,958.13		11,958.13	11,958.13			11,958.13				0.00	0.00
0620-1450-0003	Respite Client Contributions			0.00								790.05		790.05	790.05			790.05				0.00	0.00
0613-1086-0000	Vehicle Sales			0.00								0.00		0.00	0.00			0.00				0.00	0.00
0613-1450-0001	Social Support DORA Grant			0.00								70,005.04		70,005.04	70,005.04			70,005.04				0.00	0.00
0613-1450-0004	Client Contributions			0.00								3,866.00		3,866.00	3,866.00			3,866.00				0.00	0.00
0613-1450-0005	Social Support GST Contributions			0.00								465.74		465.74	465.74			465.74				0.00	0.00
0612-1450-0001	HMMMS Grant DORA Revenue			0.00								19,718.04		19,718.04	19,718.04			19,718.04				0.00	0.00
0612-1450-0003	Client Contributions			0.00								21,407.00		21,407.00	21,407.00			21,407.00				0.00	0.00
0612-1450-0005	Other Contributions			0.00								15,766.02		15,766.02	15,766.02			15,766.02				0.00	0.00
0612-1480-0001	HMMMS DORA Grant			0.00								27,189.00		27,189.00	27,189.00			27,189.00				0.00	0.00
0612-1480-0003	HMMMS Client Contribution			0.00								6,770.00		6,770.00	6,770.00			6,770.00				0.00	0.00
0612-1480-0005	HMMMS GST Client Contribution			0.00								2,172.73		2,172.73	2,172.73			2,172.73				0.00	0.00
0613-1050-0000	NDIS Services			0.00								20,590.55		20,590.55	20,590.55			20,590.55				0.00	0.00
0613-1065-0000	CT Fees & Charges			0.00								69,134.17		69,134.17	69,134.17			69,134.17				0.00	0.00
0613-1086-0000	CT Vehicle Sales Revenue			0.00								10,953.14		10,953.14	10,953.14			10,953.14				0.00	0.00
0613-1450-0002	Dept. Transport CTP Grant			0.00								201,716.50		201,716.50	201,716.50			201,716.50				0.00	0.00
0613-1450-0003	Health Related Transport			0.00								31,870.21		31,870.21	31,870.21			31,870.21				0.00	0.00
0613-1450-0004	Transport NSW CCSP Grant			0.00								0.00		0.00	0.00			0.00				0.00	0.00
0613-1485-0000	Community Transport Contribution			0.00								35,153.00		35,153.00	35,153.00			35,153.00				0.00	0.00
0613-1450-0001	Dept. Transport CHSP Grant			913,735.30								191,434.50		1,105,169.80	83,800.75			191,434.50				1,021,369.05	0.00
sub total				913,735.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,959.82	0.00	1,654,695.12	633,326.07	0.00	0.00	740,959.82	1,021,369.05	0.00	0.00	1,021,369.05	0.00
sub total - All Grants & Contributions				1,976,353.05	4,124,547.00	-3,890,390.90	2,056,566.00	865,113.31	1,191,452.69	1,283,072.47	0.00	19,991,786.99	27,865.43	22,975,789.66	15,427,421.31	1,758,831.48	1,510,333.66	2,701,786.35	20,056,481.74	6,617,857.42	1,224,480.79	534,350.4	

BUDGETED RESERVE BALANCES																
RESERVE DETAILS	Balance 30 Jun 2022	Budget Transfer 22/23	Other	Carry over	Sept	Dec	March	June	Interest	Net Transfer 22/23	Balance 30 Jun 2023	23/24 C/O	23/24 Budget Movement	Balance 30 Jun 2024	24/25 Budget Movement	Balance 30 Jun 2025
GENERAL FUND - DETAILS																
Employee's Leave Entitlement																
Employee's Leave Entitlement	\$ 1,287,888.00				\$ 22,605.00			-\$ 132,265.00		-\$ 109,660.00	\$ 1,178,228.00			\$ 1,178,228.00		\$ 1,178,228.00
Plant & Vehicle Replacement																
Plant & Vehicle Replacement	\$ 1,467,614.39				\$ 203,289.00			\$ 220,855.56		\$ 424,144.56	\$ 1,891,758.95		\$ 25,896.00	\$ 1,917,654.95	\$ 33,482.00	\$ 1,951,136.95
Information Technology Replacement																
Street Camera Replacement	\$ 1,000.00									\$ -	\$ 1,000.00			\$ 1,000.00		\$ 1,000.00
Computer Replacement	\$ 589,104.04	\$ 60,000.00		-\$ 3,976.00		\$ 4,215.00	\$ 20,000.00			\$ 80,239.00	\$ 669,343.04		-\$ 250,000.00	\$ 419,343.04	-\$ 380,000.00	\$ 39,343.04
Carry Over Works																
Carry Over Operating Program	\$ 18,818.56			-\$ 18,818.56				\$ 85,562.52		\$ 66,743.96	\$ 85,562.52			\$ 85,562.52		\$ 85,562.52
Carry Over Capital Program	\$ 882,071.89			-\$ 882,071.89				\$ 1,112,382.61		\$ 230,310.72	\$ 1,112,382.61			\$ 1,112,382.61		\$ 1,112,382.61
Organisational service assets and projects																
Public Art & Festive Tree Maintenance	\$ 20,000.00	\$ 20,000.00				\$ 453.00		-\$ 8,370.72		\$ 12,082.28	\$ 32,082.28		\$ 20,000.00	\$ 52,082.28	\$ 20,000.00	\$ 72,082.28
Infrastructure Replacement & Renewal	\$ 1,923,722.61	\$ 154,624.91		-\$ 120,278.97	-\$ 105,876.04	\$ 7,315.00	\$ 53,389.00			-\$ 10,826.10	\$ 1,912,896.51		\$ 200,000.00	\$ 2,112,896.51	\$ 134,000.00	\$ 2,246,896.51
Narrandera Business Centre Master Plan	\$ 2,005,287.03			-\$ 18,690.00		\$ 31,594.00		-\$ 1,789,616.13		-\$ 1,776,712.13	\$ 228,574.90			\$ 228,574.90		\$ 228,574.90
Delivery of Aged strategies	\$ 298,872.73			-\$ 79,012.45		-\$ 6,858.67				-\$ 85,871.12	\$ 213,001.61			\$ 213,001.61		\$ 213,001.61
Shire Property Renewal & Cyclical Maintenance	\$ 632,364.00	-\$ 96,412.00	-\$ 65,000.00	-\$ 28,748.00		\$ 7,760.00				-\$ 182,400.00	\$ 449,964.00		-\$ 30,000.00	\$ 419,964.00		\$ 419,964.00
Visitor Centre Building Replacement	\$ 174,957.00			-\$ 148,651.20						-\$ 148,651.20	\$ 26,305.80			\$ 26,305.80		\$ 26,305.80
Renewable Energy	\$ -	\$ 50,000.00				\$ 878.00				\$ 50,878.00	\$ 50,878.00		\$ 50,000.00	\$ 100,878.00	\$ 50,000.00	\$ 150,878.00
Narrandera Park Landscape	\$ 20,681.08			-\$ 10,681.08		\$ 176.00				-\$ 10,505.08	\$ 10,176.00			\$ 10,176.00		\$ 10,176.00
Other Internal Reserves																
Election & Integrated Planning Exp	\$ 29,026.91					\$ 509.00				\$ 509.00	\$ 29,535.91			\$ 29,535.91	-\$ 18,500.00	\$ 11,035.91
Financial Management Reserve Strategy			\$ 410,078.00			\$ 7,198.00		-\$ 120,596.22		\$ 296,679.78	\$ 296,679.78			\$ 296,679.78		\$ 296,679.78
Community Transport								\$ 305,923.00		\$ 305,923.00	\$ 305,923.00		\$ 76,143.00	\$ 382,066.00	\$ 80,653.00	\$ 462,719.00
Financial Assistance Grant																
Financial Assistance Grant	\$ 4,124,547.00			-\$ 4,124,547.00				\$ 6,118,620.00		\$ 1,994,073.00	\$ 6,118,620.00			\$ 6,118,620.00		\$ 6,118,620.00
Council Committees																
Committee - Barellan Museum	\$ 3,865.78							\$ 290.90		\$ 290.90	\$ 4,156.68			\$ 4,156.68		\$ 4,156.68
Committee - Koala Committee	\$ 18,208.46							\$ 185.70		\$ 185.70	\$ 18,394.16			\$ 18,394.16		\$ 18,394.16
Committee - Railway Station	\$ 9,074.38							\$ 1,386.38		\$ 1,386.38	\$ 10,460.76			\$ 10,460.76		\$ 10,460.76
355 Committee - Parkside Museum	\$ 3,133.00							\$ 584.72		\$ 584.72	\$ 3,717.72			\$ 3,717.72		\$ 3,717.72
Committee - Barellan Hall	\$ 21,479.96							\$ 397.28		\$ 397.28	\$ 21,877.24			\$ 21,877.24		\$ 21,877.24
Committee - Grong Grong Community Hall	\$ 1,041.83							\$ 430.92		\$ 430.92	\$ 1,472.75			\$ 1,472.75		\$ 1,472.75
Committee - Domestic Violence	\$ 186.90									\$ -	\$ 186.90			\$ 186.90		\$ 186.90
Cemetery Perpetual																
N'dra Cemetery - Perpetual mtnce all	\$ 403,633.32				\$ 7,146.00			\$ 31,296.00	\$ 12,687.56	\$ 38,442.00	\$ 454,762.88		\$ 23,472.00	\$ 478,234.88	\$ 23,472.00	\$ 501,706.88
Property Development																
Property Development (Red Hill)	\$ 243,774.04				\$ 417.00			\$ 517,968.62		\$ 518,385.62	\$ 762,159.66		\$ 305,000.00	\$ 1,067,159.66	-\$ 100,000.00	\$ 967,159.66
Quarry Rehabilitation																
Quarry Rehabilitation	\$ 35,452.03				\$ 886.00			-\$ 19,816.31		-\$ 18,930.31	\$ 16,521.72		\$ 15,000.00	\$ 31,521.72	\$ 15,000.00	\$ 46,521.72
Reverse Cycle Vending Machine																
Reverse Cycle Vending Machine	\$ -							\$ 498.83		\$ 498.83	\$ 498.83		\$ 3,280.00	\$ 3,778.83	\$ 3,220.00	\$ 6,998.83
Waste Management																
Narrandera Waste Depot	\$ 624,484.46				\$ 8,605.00			\$ 166,133.47		\$ 174,738.47	\$ 799,222.93		-\$ 330,123.00	\$ 469,099.93	-\$ 16,912.00	\$ 452,187.93
Narrandera Waste Depot - Excavation	\$ 104,704.00									\$ -	\$ 104,704.00			\$ 104,704.00		\$ 104,704.00
Narrandera Waste Depot - Rehabilitation	\$ 368,644.00									\$ -	\$ 368,644.00			\$ 368,644.00		\$ 368,644.00
Barellan Waste Depot	\$ 120,278.00			-\$ 691.61						-\$ 691.61	\$ 119,586.39			\$ 119,586.39		\$ 119,586.39
Barellan Waste Depot - Excavation	\$ 36,592.00									\$ -	\$ 36,592.00			\$ 36,592.00		\$ 36,592.00
Barellan Waste Depot - Rehabilitation	\$ 53,429.00									\$ -	\$ 53,429.00			\$ 53,429.00		\$ 53,429.00
Narrandera Depot Compactor Expenses	\$ 48,379.00									\$ -	\$ 48,379.00			\$ 48,379.00		\$ 48,379.00
Grong Grong Waste Depot Rehabilitation	\$ 73,876.00									\$ -	\$ 73,876.00			\$ 73,876.00		\$ 73,876.00
Crown Reserves																
Lake Talbot Tourist Park	\$ 213,699.54							\$ 88,262.02		\$ 88,262.02	\$ 301,961.56		\$ 6,462.00	\$ 308,423.56	\$ 80,828.00	\$ 389,251.56
Stormwater																
Narrandera Stormwater Reserve	\$ 483,521.24							-\$ 131,270.24		-\$ 131,270.24	\$ 352,251.00		\$ 33,275.00	\$ 385,526.00	-\$ 30,000.00	\$ 355,526.00
Barellan Stormwater Reserve	\$ 16,535.11									\$ -	\$ 16,535.11		\$ 8,850.00	\$ 25,385.11		\$ 25,385.11
Developer Contributions																
Section 7.11 (94)	\$ 55,881.97								\$ 1,603.81	\$ -	\$ 57,485.78			\$ 57,485.78		\$ 57,485.78
Section 7.12 (94A)	\$ 160,760.58	-\$ 10,268.04						\$ 54,700.00		\$ 4,613.83	\$ 209,806.37			\$ 209,806.37		\$ 209,806.37
Section 7.4 - Youth activities	\$ -		\$ 200,000.00							\$ 5,740.00	\$ 205,740.00			\$ 205,740.00		\$ 205,740.00
Section 7.4	\$ 250,662.50		-\$ 200,000.00							\$ 727.01	-\$ 200,000.00		\$ 65,000.00	\$ 116,389.51	\$ 65,000.00	\$ 181,389.51
Bonds, Retentions & Trusts																
Kaniva Quarry	\$ 30,000.00									\$ -	\$ 30,000.00			\$ 30,000.00		\$ 30,000.00
Tourist Trust	\$ 32,499.57				-\$ 32,499.57					-\$ 32,499.57	\$ 0.00			\$ 0.00		-\$ 0.00
Arts Centre Trust	\$ 53,323.12									\$ -	\$ 53,323.12			\$ 53,323.12		\$ 53,323.12
Sale of Land	\$ 40,153.27							\$ 61,275.16		\$ 61,275.16	\$ 101,428.43			\$ 101,428.43		\$ 101,428.43

BUDGETED RESERVE BALANCES																
RESERVE DETAILS	Balance 30 Jun 2022	Budget Transfer 22/23	Other	Carry over	Sept	Dec	March	June	Interest	Net Transfer 22/23	Balance 30 Jun 2023	23/24 C/O	23/24 Budget Movement	Balance 30 Jun 2024	24/25 Budget Movement	Balance 30 Jun 2025
External Restrictions (Note 6 order)																
Water Fund																
Asset Replacement	\$ 5,113,050.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,623.38		\$ 90,623.38	\$ 5,203,673.88		\$ 354,147.00	\$ 5,557,820.88	\$ 83,852.00	\$ 5,641,672.88
Carry Over Works	\$ 1,058,025.05	\$ -	\$ -	\$ 1,058,025.05	\$ -	\$ -	\$ -	\$ 882,973.29		\$ -175,051.76	\$ 882,973.29		\$ -	\$ 882,973.29	\$ -	\$ 882,973.29
Retention - Pine Hill Construction	\$ 20,701.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 20,701.90		\$ -	\$ 20,701.90	\$ -	\$ 20,701.90
Section 64	\$ 171,136.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,128.75	\$ 4,911.61	\$ 43,128.75	\$ 219,176.63		\$ 10,000.00	\$ 229,176.63	\$ 10,000.00	\$ 239,176.63
Sewer Fund																
Asset Replacement	\$ 267,105.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,874.76		\$ 126,874.76	\$ 393,979.84		\$ 119,044.00	\$ 513,023.84	\$ 101,535.00	\$ 411,488.84
Carry Over Works	\$ 529,074.01	\$ -	\$ -	\$ 529,074.01	\$ -	\$ -	\$ -	\$ 731,820.51		\$ 202,746.50	\$ 731,820.51		\$ -	\$ 731,820.51	\$ -	\$ 731,820.51
Unspent Loan	\$ 1,562,232.61	\$ -	\$ -	\$ 1,562,232.61	\$ -	\$ -	\$ -	\$ 1,451,451.67		\$ -110,780.94	\$ 1,451,451.67		\$ -	\$ 1,451,451.67	\$ -	\$ 1,451,451.67
Section 64	\$ 78,184.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,730.00	\$ 2,243.88	\$ 11,730.00	\$ 92,157.97		\$ 8,000.00	\$ 100,157.97	\$ 8,000.00	\$ 108,157.97
General Fund - External Restrictions																
Specific Purpose Unexpended Grants (from separa	\$ 1,150,146.28	\$ -	\$ -	\$ 1,150,146.28	\$ -	\$ -	\$ -	\$ 5,372,929.52		\$ 4,222,783.24	\$ 5,372,929.52		\$ -	\$ 5,372,929.52	\$ -	\$ 5,372,929.52
Other Contributions	\$ 109,581.36	\$ -	\$ -	\$ 109,581.36	\$ -	\$ -	\$ -	\$ 103,248.64		\$ 6,332.72	\$ 103,248.64		\$ -	\$ 103,248.64	\$ -	\$ 103,248.64
Unspent grant & contributions liability	\$ 2,056,566.00	\$ -	\$ -	\$ 2,056,566.00	\$ -	\$ -	\$ -	\$ 2,701,786.35		\$ 645,220.35	\$ 2,701,786.35		\$ -	\$ 2,701,786.35	\$ -	\$ 2,701,786.35
Developer Contributions	\$ 467,305.05	\$ 10,268.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,700.00	\$ 12,684.65	\$ 44,431.96	\$ 524,421.66		\$ 65,000.00	\$ 589,421.66	\$ 65,000.00	\$ 654,421.66
Waste Management	\$ 1,430,386.46	\$ -	\$ -	\$ 691.61	\$ -	\$ 8,605.00	\$ -	\$ 166,133.47		\$ 174,046.86	\$ 1,604,433.32		\$ 330,123.00	\$ 1,274,310.32	\$ 16,912.00	\$ 1,257,398.32
Stormwater	\$ 500,056.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,270.24		\$ 131,270.24	\$ 368,786.11		\$ 42,125.00	\$ 410,911.11	\$ 30,000.00	\$ 380,911.11
Crown Reserves	\$ 213,699.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,262.02		\$ 88,262.02	\$ 301,961.56		\$ 6,462.00	\$ 308,423.56	\$ 80,828.00	\$ 389,251.56
Total External Restrictions	\$ 14,727,250.55	\$ 10,268.04	\$ -	\$ 6,466,316.92	\$ -	\$ 8,605.00	\$ -	\$ 11,694,392.12	\$ -	\$ 5,226,412.16	\$ 19,973,502.85	\$ -	\$ 274,655.00	\$ 20,248,157.85	\$ 99,233.00	\$ 20,347,390.85
Internal Restrictions (Note 6 order)																
Plant & vehicle replacement	\$ 1,467,614.39	\$ -	\$ -	\$ -	\$ 203,289.00	\$ -	\$ -	\$ 220,855.56		\$ 424,144.56	\$ 1,891,758.95		\$ 25,896.00	\$ 1,917,654.95	\$ 33,482.00	\$ 1,951,136.95
Employee Leave Entitlements	\$ 1,287,888.00	\$ -	\$ -	\$ -	\$ 22,605.00	\$ -	\$ -	\$ 132,265.00		\$ 109,660.00	\$ 1,178,228.00		\$ -	\$ 1,178,228.00	\$ -	\$ 1,178,228.00
Carry over works	\$ 900,890.45	\$ -	\$ -	\$ 900,890.45	\$ -	\$ -	\$ -	\$ 1,197,945.14		\$ 297,054.69	\$ 1,197,945.14		\$ -	\$ 1,197,945.14	\$ -	\$ 1,197,945.14
Other Internal	\$ 29,026.91	\$ -	\$ 410,078.00	\$ -	\$ -	\$ 7,707.00	\$ -	\$ 185,326.78		\$ 603,111.78	\$ 632,138.69		\$ 76,143.00	\$ 708,281.69	\$ 62,153.00	\$ 770,434.69
Cemetery Perpetual	\$ 403,633.32	\$ -	\$ -	\$ -	\$ -	\$ 7,146.00	\$ -	\$ 31,296.00		\$ 38,442.00	\$ 454,762.88		\$ 23,472.00	\$ 478,234.88	\$ 23,472.00	\$ 501,706.88
Council Committees	\$ 56,990.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,275.90		\$ 3,275.90	\$ 60,266.21		\$ -	\$ 60,266.21	\$ -	\$ 60,266.21
Information Technology Replacement	\$ 590,104.04	\$ 60,000.00	\$ -	\$ 3,976.00	\$ -	\$ 4,215.00	\$ 20,000.00	\$ -		\$ 80,239.00	\$ 670,343.04		\$ 250,000.00	\$ 420,343.04	\$ 380,000.00	\$ 40,343.04
Property Development	\$ 243,774.04	\$ -	\$ -	\$ -	\$ -	\$ 417.00	\$ -	\$ 517,968.62		\$ 518,385.62	\$ 762,159.66		\$ 305,000.00	\$ 1,067,159.66	\$ 100,000.00	\$ 967,159.66
Organisational service assets and projects	\$ 5,075,884.45	\$ 128,212.91	\$ 65,000.00	\$ 406,061.70	\$ 105,876.04	\$ 41,317.33	\$ 53,389.00	\$ 1,797,986.85		\$ 2,152,005.35	\$ 2,923,879.10		\$ 240,000.00	\$ 3,163,879.10	\$ 204,000.00	\$ 3,367,879.10
Quarry Rehabilitation	\$ 35,452.03	\$ -	\$ -	\$ -	\$ -	\$ 886.00	\$ -	\$ 19,816.31		\$ 18,930.31	\$ 16,521.72		\$ 15,000.00	\$ 31,521.72	\$ 15,000.00	\$ 46,521.72
Financial Assistance Grant	\$ 4,124,547.00	\$ -	\$ -	\$ 4,124,547.00	\$ -	\$ -	\$ -	\$ 6,118,620.00		\$ 1,994,073.00	\$ 6,118,620.00		\$ -	\$ 6,118,620.00	\$ -	\$ 6,118,620.00
Reverse Cycle Vending Machine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498.83		\$ 498.83	\$ 498.83		\$ 3,280.00	\$ 3,778.83	\$ 3,220.00	\$ 6,998.83
Bonds, Retentions & Trusts	\$ 155,975.96	\$ -	\$ -	\$ -	\$ -	\$ 32,499.57	\$ -	\$ 61,275.16		\$ 28,775.59	\$ 184,751.55		\$ -	\$ 184,751.55	\$ -	\$ 184,751.55
Total Internal Restrictions	\$ 14,371,780.90	\$ 188,212.91	\$ 345,078.00	\$ 5,435,475.15	\$ 105,876.04	\$ 255,082.76	\$ 73,389.00	\$ 6,386,993.83	\$ -	\$ 1,707,405.31	\$ 16,091,873.77	\$ -	\$ 438,791.00	\$ 16,530,664.77	\$ 138,673.00	\$ 16,391,991.77
Total Restrictions	\$ 29,099,031.45	\$ 177,944.87	\$ 345,078.00	\$ 11,901,792.07	\$ 105,876.04	\$ 263,687.76	\$ 73,389.00	\$ 18,081,385.95	\$ -	\$ 6,933,817.47	\$ 36,065,376.61	\$ -	\$ 713,446.00	\$ 36,778,822.61	\$ 39,440.00	\$ 36,739,382.61

General Fund	Type	COMT	CO 22/23	22/23 Budget	22/23 Exp	23/24 Carry Over	Revenue	Unspent Grant /Contribution	Future Grant	Contrib	Ext Reserve	Int Reserve
REVOTES												
SDA Dataset Transition	Cap	0	NO	5,000.00	-	5,000.00	5,000.00					
Rural Roads Reseals	Cap	0	YES	157,234.72	-	157,234.72	157,234.72					
TOTAL REVOTE				162,234.72	-	162,234.72	162,234.72	-	-	-	-	-
CARRYOVERS												
Internal Audit Expenses	Op	691	YES	84,928.00	54,246.41	30,681.59	30,681.59					
Economic Development Strategy	Op	0	NO	30,000.00	15,900.00	14,100.00	14,100.00					
Organisational Salary Structure Review	Op	0	NO	30,000.00	10,500.00	19,500.00	19,500.00					
NSW Planning Portal Grant Funding	Op	0	YES	80,000.00	-	80,000.00		80,000.00				
DOM Crown Land Grant	Op	0	YES	3,917.57	901.12	3,016.45		3,016.45				
Mosquito Control Revenue	Op	0	NO	62,584.54	10,371.35	52,213.19		12,213.19	40,000.00			
Barellan Levee Option	Op		NO	212,260.00	107,328.64	104,931.36	16,497.54		88,433.82			
HSP Grant Funding Transition Support	Op	0	NO	10,739.18	2,500.00	8,239.18		8,239.18				
Regional youth - Winter holiday break 2023	Op	0	NO	7,000.00	1,890.91	5,109.09			5,109.09			
Regional NSW Planning Portal Grant	Op	0	YES	4,879.26	4,190.00	689.26		689.26				
Library Local Special (Grant) Revenue	Op	0	YES	51,072.73	31,252.19	19,820.54		19,820.54				
Tech Savvy Seniors	Op	0	NO	2,300.00	913.62	1,386.38		1,386.38				
DLG Disaster Recovery Funding	Op	0	NO	1,000,000.00	-	1,000,000.00		1,000,000.00				
Irín Museum Chart 500 Amagra Grant	Op	620	YES	3,288.00	46.91	3,241.09		3,241.09				
Museum Small Grants	Op	0	NO	1,803.45	824.08	979.37		979.37				
Creative Interpretation Dept Enterpr	Op	0	NO	33,945.00	11,315.00	22,630.00		22,630.00				
ASP Cottage Museum - Now and Then - Re-Writing	Op	0	YES	2,700.00	-	2,700.00		2,700.00				
Idra Museum Chart 117 Grant	Op	0	YES	2,901.67	1,370.00	1,531.67		1,531.67				
Regional & Local Rd Repair program	Op	0	NO	2,836,998.00	-	2,836,998.00		2,836,998.00				
LR - Pothole Repair Round Revenue	Op	0	NO	534,331.32	119,747.26	414,584.06		414,584.06				
Active Transport Plan	Op	31,050	NO	80,000.00	41,732.88	38,267.12	4,783.39		33,483.73			
Community - Reconnecting Regional NSW Grant	Op		YES	142,490.00	123,596.74	18,893.26			18,893.26			
VSC - Reconnecting Regional NSW Grant	Op		YES	97,161.00	89,548.29	7,612.71			7,612.71			
NSW Nat Park & Wildlife Contribution	Op	0	NO	7,272.73	-	7,272.73		7,272.73				
Jewell Hwy Contribution Grong Grong Reseal	Op	0	YES	93,050.00	-	93,050.00		93,050.00				
Jewell Hwy Contribution Grong Grong town entrance	Op	0	YES	8,000.00	6,332.72	1,667.28		1,667.28				
Grong Grong Earth Park - RMS	Cap	0	YES	8,531.36	-	8,531.36		8,531.36				
Phosphos Intercept X	Cap	0	NO	12,902.00	8,333.07	4,568.93	4,568.93					
Data Safe	Cap	0	NO	2,000.00	851.82	1,148.18	1,148.18					
Replace Network Switches	Cap	16,922	YES	40,000.00	25,996.91	14,003.09	9,003.09					5,000.00
Integrated Software System	Cap	0	YES	40,000.00	5,220.00	34,780.00	14,780.00					20,000.00
GIS Imagery	Cap	0	YES	10,000.00	5,800.00	4,200.00	4,200.00					
Two Cameras at Marie Bashir Park Grandstand	Cap	0	NO	4,000.00	1,112.22	2,887.78	2,887.78					
Landervale Fire Shed	Cap	669,524	NO	740,000.00	50,981.18	689,018.82			689,018.82			
New security fencing and CCTV	Cap	0	NO	150,000.00	3,670.91	146,329.09					146,329.09	
Further Masterplan works stage 1	Cap	0	YES	321,803.91	88,815.80	232,988.11					232,988.11	
Waste Depot Improvement Works Barellan	Cap	0	YES	87,000.00	691.61	86,308.39					86,308.39	
Stormwater improvement Works	Cap	0	NO	100,000.00	25,004.34	74,995.66					74,995.66	
Urban Stormwater Upgrade	Cap	152,959	NO	250,000.00	106,419.10	143,580.90		93,580.90	50,000.00			
Cemetery management plans and mapping software	Cap	0	NO	140,000.00	19,147.16	120,852.84	50,852.84					70,000.00
ST Pool Remediation Works	Cap	408	YES	71,984.24	60,191.74	11,792.50						11,792.50
Idra Sportsground Drainage & Soak	Cap	136	YES	100,000.00	63,781.26	36,218.74						36,218.74
Idra Tennis Courts Access Upgrades	Cap	43,094	NO	101,397.10	50,278.13	51,118.97		51,118.97				
Idra Park Irrigation Management System	Cap	135,155	YES	250,000.00	6,322.65	243,677.35	95,000.00					148,677.35
Varrandera Playgrounds Upgrades incl. masterplan	Cap	0	NO	10,000.00	2,800.00	7,200.00						7,200.00
Idra Memorial Park lawn areas & garden beds	Cap	2,727	NO	20,000.00	-	20,000.00	20,000.00					
Festive Light Upgrade / Renewal	Cap	0	NO	14,200.00	8,370.72	5,829.28						5,829.28

General Fund	Type	COMT	CO 22/23	22/23 Budget	22/23 Exp	23/24 Carry Over	Revenue	Unspent Grant /Contribution	Future Grant	Contrib	Ext Reserve	Int Reserve
COM - Destination & Discovery Hub	Cap	127,957	YES	2,351,016.02	2,251,362.47	99,653.55			73,347.75			26,305.80
COM - Extension of Bike & Hike Trails	Cap	1,848	YES	61,810.36	28,198.00	33,612.36			33,612.36			
COM - Elevated Walk, Viewing Platform, Deck & Pedestrian	Cap	311,041	YES	810,455.00	528,157.19	282,297.81			282,297.81			
RCI R2 - Barellan Pump Track	Cap	14,207	YES	63,970.02	42,014.93	21,955.09	2,931.00	6,292.56	2,731.53			10,000.00
RCI R2 - Wiradjuri Memorial Wall Stage 1	Cap	29,591	YES	236,860.01	165,198.13	71,661.88		20,000.00	51,661.88			
RCI R2 - Ndra Flora and Fauna reserve - Upgrade car	Cap	0	YES	54,975.00	5.00	54,970.00		27,482.50	27,487.50			
RIP Upgrade Lake talbot Reserve - stairs, BBQ shelter	Cap	0	NO	200,168.18	-	200,168.18	22,000.00	158,168.18			20,000.00	
ICP Adventure playground inclusive space	Cap	0	YES	175,000.00	-	175,000.00	100,000.00	75,000.00				
RCI 3 North Narrandera Footpaths (Racecourse Rd a	Cap	245,654	YES	290,000.00	46,477.00	243,523.00		243,523.00				
RCI 3 Narrandera Pump Track	Cap	163,146	YES	200,000.00	210.57	199,789.43		199,789.43				
RCI 3 Barellan Sportsground Spectator Pavilion	Cap	27,851	YES	130,000.00	76,289.93	53,710.07		53,710.07				
RCI 3 HM Oval - Off leash dog area	Cap	46,350	YES	100,000.00	41,620.76	58,379.24	10,000.00	33,517.07	14,862.17			
ICCF4 - Barellan Netball Courts	Cap	0	YES	273,500.00	10,246.36	263,253.64		162,253.64	101,000.00			
Solar Panels	Cap	11,505	YES	100,000.00	8,252.78	91,747.22						91,747.22
ICCF5 - Community Safety Upgrade Program (CCTV)	Cap	269	NO	304,463.00	10,268.04	294,194.96		199,677.60	49,919.40		43,597.96	1,000.00
ICCF5 - Recreation Upgrade at Narrandera Water tower	Cap	335,576	NO	660,000.00	83,894.00	576,106.00		444,106.00	132,000.00			
RT Deepening Works	Cap	0	NO	225,000.00	-	225,000.00			225,000.00			
Emergency Drainage Works - Urban Stormwater Janu	Cap	943	YES	106,292.68	51,788.12	54,504.56					54,504.56	
New Road - Red Hill Industrial Estate	Cap	23,926	NO	780,000.00	758,585.51	21,414.49						21,414.49
Urban Pavement Rehabilitation	Cap	0	NO	75,497.00	194.27	75,302.73	75,302.73					
Urban Footpath Add. Funds requested - To railway ov	Cap	12,151	YES	100,000.00	-	100,000.00	100,000.00					
TRUPP - Erigolia Road (Widening)	Cap	0	YES	1,102,137.99	31,036.71	1,071,101.28	214,220.26		856,881.02			
Roads Resheeting - (Unsealed rural roads)	Cap		NO	243,536.52		78,754.67	78,754.67					
Buckingbong Rd	Cap	0			144,420.02							
Mollys Lagoon Rd Resheeting	Cap	7,633			20,361.83							
Back Yamma Rd Resheeting	Cap	3,808			-							
LR R1 - Brewarrana Bridge Retrofitting	Cap	660	YES	388,012.50	22,807.31	365,205.19	48,681.85	183,818.87	132,704.47			
LR Narrandera Bus Route	Cap	0	YES	430,750.64	370,153.44	60,597.20	38,497.40		22,099.80			
LR R4 - Old Wagga Road Rehab	Cap	0	NO	815,539.00	-	815,539.00		163,107.80	652,431.20			
Flood Damage Repairs AGRN1001	Cap		NO	1,843,049		1,497,039.47				1,497,039.47		
Holloway Rd Culvert	Cap	10,600			139.77							
Grong Grong River Road	Cap	5,800			14,871.70							
Mejum Rd	Cap	0			34,862.60							
Mannings Rd CH4.85-8.35	Cap	0			15,020.67							
Middle Rd	Cap	0			-							
Kingston Rd	Cap	0			-							
Devlins Bridge Rd	Cap	0			91,919.53							
Galore Park Rd CH0.20-0.40	Cap	0			5,484.41							
Galore Forest Rd CH0.00-1.90	Cap	0			31,339.67							
Higgins Rd	Cap	0			67.01							
Jacksons Rd	Cap	0			62.01							
Gepperts Rd	Cap	0			62.01							
Mimosa Rd	Cap	0			19,962.65							
Lismoyle Rd	Cap	0			34,580.59							
Strontian Rd	Cap	0			258.34							
Hulmes Rd	Cap	0			-							
Hewson Rd	Cap	0			-							
Mannings Rd CH9.55-11.35	Cap	8,397			8,556.15							
Galore Park Rd CH4.64-4.74	Cap	0			2,861.06							
Galore Forest Rd CH3.70-4.50	Cap	0			17,160.75							
The Gap Rd CH1.60-2.20	Cap	0			11,097.74							
The Gap Rd CH2.60-3.40	Cap	0			9,671.72							

General Fund	Type	COMT	CO 22/23	22/23 Budget	22/23 Exp	23/24 Carry Over	Revenue	Unspent Grant /Contribution	Future Grant	Contrib	Ext Reserve	Int Reserve
The Gap Rd CH3.70-6.40	Cap	0			48,030.99							
Fixing Country Bridges	Cap		YES	606,966.53		415,902.35		305,549.15	110,353.20			
FCB - Molly's Bridge	Cap	241,829			39,705.06							
FCB - Somerset Bridge	Cap	312,291			151,359.12							
Roads to Recovery Grant	Cap		NO	552,112.13		550,561.04		156,081.04	394,480.00			
Curtis Rd - Gravel resheet	Cap	0			1,551.09							
Regional Roads (Capital Component of Block Grant)	Cap	0	NO	574,000.00	487,899.49	86,100.51		86,100.51				
Active Transport - Walking (Mulga St Barellan)	Cap	0	NO	80,000.00	71,472.68	8,527.32	5,329.58		3,197.75			
Building renewal and upgrades	Cap	17,890	YES	192,184.94	165,712.12	26,472.82	26,472.82					
Works - New vehicle storage shed	Cap	56,845	NO	125,000.00	86,978.42	38,021.58						38,021.58
New Building at Depot	Cap	842	YES	139,483.00	113,966.23	25,516.77	25,516.77					
Airport Taxiway	Cap	3,960	YES	2,175,326.00	13,936.78	2,161,389.22		281,090.61	799,604.00			1,080,694.61
TOTAL CARRYOVER				24,464,546.42	7,338,429.47	17,126,116.95	1,035,710.42	7,462,518.46	4,209,204.44	2,186,058.29	658,723.77	1,573,901.57
TOTAL REVOTE & CARRYOVER				24,626,781.14	7,338,429.47	17,288,351.67	1,197,945.14	7,462,518.46	4,209,204.44	2,186,058.29	658,723.77	1,573,901.57
					Op	4,789,114.33	85,562.52	4,510,019.20	193,532.61	-	-	-
					Cap	12,499,237.34	1,112,382.61	2,952,499.26	4,015,671.84	2,186,058.29	658,723.77	1,573,901.57
					Total		1,197,945.14					
Water Fund	Type	COMT	CO 22/23	22/23 Budget	22/23 Exp	23/24 Carry Over	Revenue	Unspent Grant /contribution	Future Grant	Contrib	Ext Reserve	Int Reserve
REVOTES												
CARRYOVERS												
MTP filter/Upgrade design	Cap	0	YES	41,912.00	8,604.64	33,307.36					33,307.36	
North Zone Pressure Pump - low pressure issues	Cap	0	YES	38,994.54	1,560.12	37,434.42					37,434.42	
Water Main Replacements	Cap		YES	153,987.63		109,580.26					109,580.26	
Grosvenor St Watermain Replace	Cap	127.27	YES		44,407.37							
Hydrant and Valve replacements	Cap	636.36	YES	104,781.15	33,229.56	71,551.59					71,551.59	
Line Hill reservoir fencing/ demolition	Cap	63.64	YES	49,450.41	42,469.87	6,980.54					6,980.54	
Solar	Cap	227272.73	YES	250,000.00	-	250,000.00					250,000.00	
WCM Additional Works	Cap	0	YES	130,774.00	-	130,774.00			98,080.50		32,693.50	
MTP Scoping Study	Cap	0	YES	156,019.00	31,990.16	124,028.84			93,021.63		31,007.21	
Household Filter Project	Cap	0	NO	17,826.00	6,333.58	11,492.42					11,492.42	
Gordon St fencing	Cap	0	YES	30,781.26	3,622.88	27,158.38					27,158.38	
Cul-de-sac ring mains	Cap	0	YES	100,584.16	3,564.02	97,020.14					97,020.14	
Telemetry hardware upgrade	Cap	0	YES	149,645.65	1,299.00	148,346.65					148,346.65	
Line Hill Pumps Replacement	Cap	0	YES	28,661.22	2,260.40	26,400.82					26,400.82	
Total				1,253,417.02	179,341.60	1,074,075.42	-	-	191,102.13	-	882,973.29	-
Sewer Fund	Type	COMT	CO 22/23	22/23 Budget	22/23 Exp	23/24 Carry Over	Revenue	Unspent Grant /contribution	Future Grant	Unspent loan	Ext Reserve	Int Reserve
REVOTES												
CARRYOVERS												
Telemetry software upgrade	Cap	0	YES	40,000.00	-	40,000.00					40,000.00	
Barellan Sewer	Cap	24193.64	YES	6,132,845.66	443,125.31	5,689,720.35			4,238,268.68	1,451,451.67		
Sewer Main Relines	Cap	0	NO	350,000.00	4,975.20	345,024.80					345,024.80	
Solar	Cap	227272.73	YES	250,000.00	661.49	249,338.51					249,338.51	
Telemetry hardware upgrade	Cap	0	YES	100,000.00	2,542.80	97,457.20					97,457.20	
Total				6,872,845.66	451,304.80	6,421,540.86	-	-	4,238,268.68	1,451,451.67	731,820.51	-
All Funds Total				32,753,043.82	7,969,075.87	24,783,967.95	1,197,945.14	7,462,518.46	8,638,575.25	3,637,509.96	2,273,517.57	1,573,901.57