



ATTACHMENTS

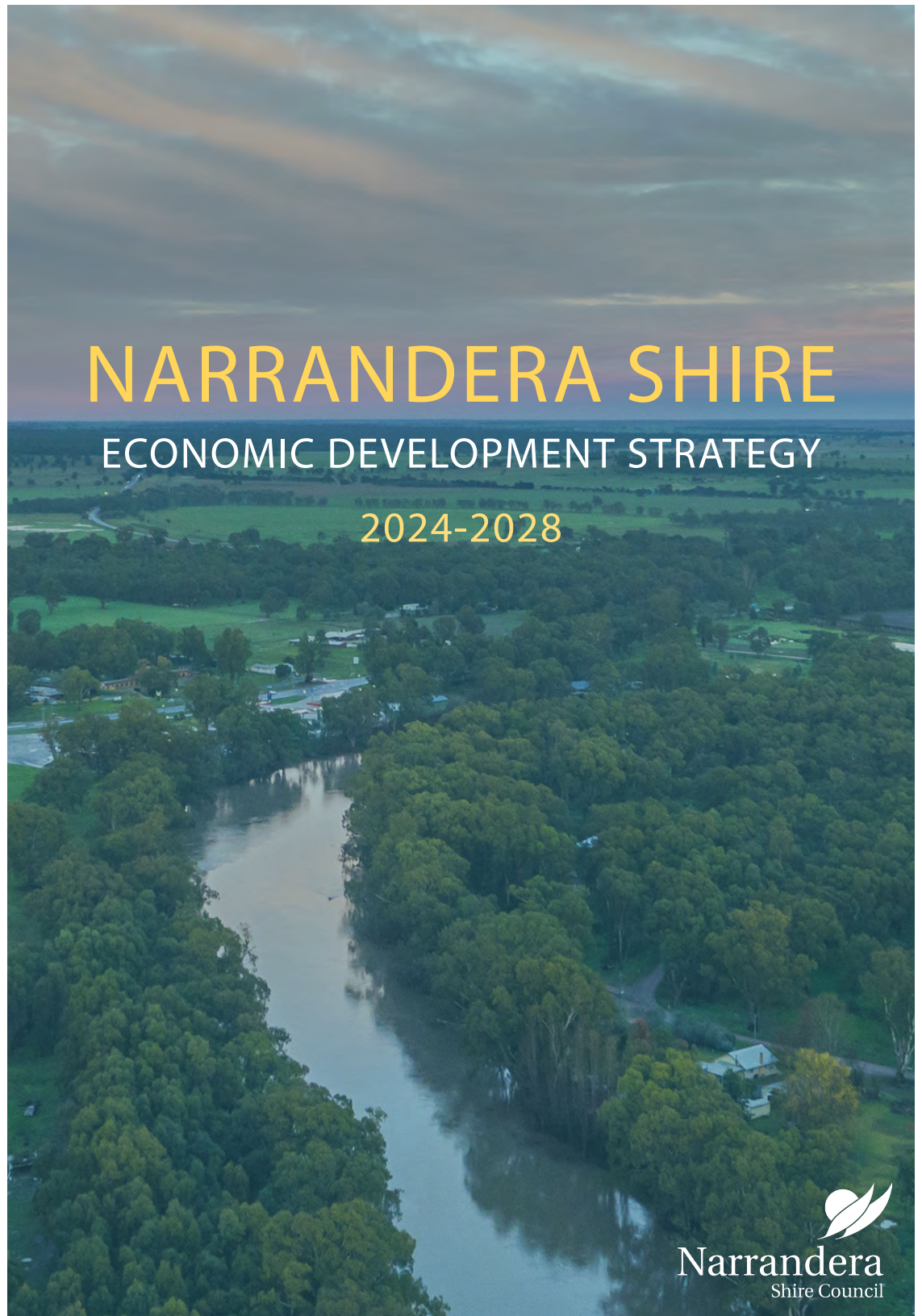
UNDER SEPARATE COVER

Ordinary Council Meeting

27 August 2024

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NARRANDERA SHIRE

ECONOMIC DEVELOPMENT STRATEGY

2024-2028





The Narrandera Shire Economic Development Strategy was prepared by Narrandera Shire Council with the assistance of Urban Enterprise.

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GLOSSARY OF TERMS

ECONOMIC OUTPUT

Represents the gross revenue generated by businesses in each of the industry sectors in a defined region. Gross revenue is also referred to as total sales or total income.

REGIONAL EXPORTS

Represents the value of goods and services exported outside of the defined region that have been generated by businesses / organisations in each of the industry sectors within the region.

EMPLOYMENT

Employment data represents the number of people employed by businesses/organisations in each of the industry sectors in a defined region. Employment data presented in this report is destination of work data. That is, no inference is made as to where people in a defined region reside.

SEIFA

Developed by the Australian Bureau of Statistics (ABS), this measures the relative level of socio-economic advantage and disadvantage for a defined area. The index score is based on a weighted combination of census variables that reflect disadvantage (e.g. income, education, employment, etc.), which is then standardised around the national average score of 1,000. Therefore, a score above 1,000 indicates a lower level of disadvantage relative to the national average, while a score below 1,000 indicates a higher level of disadvantage relative to the national average.

DAYTRIP VISITOR

Those who travel for a round trip distance of at least 50 kilometres, are away from home for at least 4 hours, and who do not spend a night away from home as part of their travel. Same day travel as part of overnight travel is excluded.

OVERNIGHT VISITOR

People aged 15 years and over who undertake an overnight trip of one night or more and at least 40 kilometres away from home are referred to as overnight visitors. Only those trips where the respondent is away from home for less than 12 months are in scope of the National Visitor Survey.

SMALL TO MEDIUM ENTERPRISE

The ABS defines a business entity employing less than 20 employees as a Small to Medium Enterprise.

NON-EMPLOYING BUSINESS

A type of business that does not have employees. This may include a range of entity types, such as non-employing sole traders or any other businesses without employees.

ACRONYMS

ABS	Australian Bureau of Statistics	RDA	Regional Development Australia
DAMA	Designated Area Migration Agreement	RTO	Registered Training Organisation
DMP	Destination Management Plan	SEIFA	Socio-Economic Index for Areas
EDS	Economic Development Strategy	SME	Small to Medium Enterprise
NBG	Narrandera Business Group	VIC	Visitor Information Centre
PA	Per Annum		

EXECUTIVE SUMMARY

Image Credit: Destination NSW

OVERVIEW

The Narrandera Economic Development Strategy 2024-2028 (EDS or Strategy) provides Narrandera Shire Council (Council) with a four-year plan to support economic development in the Shire. The purpose of this document is to provide strategic direction for Council to help create a strong and resilient economy.

The Strategy includes an overarching action plan that includes specific project opportunities and actions (in Appendix A) to stimulate, attract and maintain business activity, investment and employment across the Shire.

The information in this Strategy is informed by independent research and analysis, as well as consultation with industry representatives, community groups, businesses and Government stakeholders.

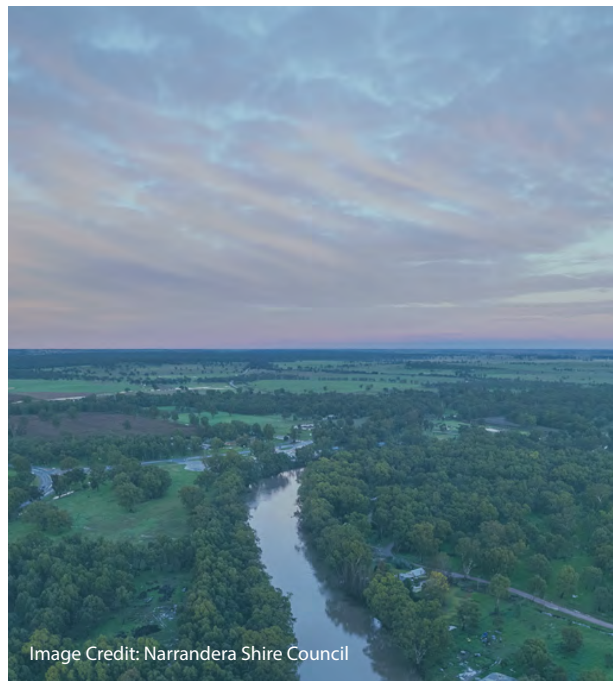


Image Credit: Narrandera Shire Council

ECONOMIC DEVELOPMENT FRAMEWORK

The following economic development framework seeks to guide economic development in Narrandera and informs project opportunities and priorities for Council. This framework was developed through background research and analysis, as well as stakeholder consultation outcomes.

Vision

“ Narrandera Shire is a destination of choice for Living & Working, Visiting, Business and Investment. ”

Objectives

- > Increase business investment and attraction
- > Improve community wellbeing and liveability
- > Increase consumption of local goods and services
- > Grow the local skilled workforce
- > Grow the value of the visitor economy

Strategic Pillars and Focus Areas

The strategic economic development pillars and focus areas for the Narrandera economy, which informs the project opportunities, are outlined on page 3.

1 LIVING + WORKING Develop liveable communities that support resident attraction and workforce growth.

Focus Areas	Projects
<ul style="list-style-type: none"> • Workforce Skills and Training • Resident and Worker Accommodation • High-Quality Services and Recreation 	<ol style="list-style-type: none"> 1.1 Key Worker Housing Program 1.2 Review the 2023 Town Centre Masterplan 1.3 Support the Expansion of the Designated Area Migration Agreement (DAMA) 1.4 Cross-Regional Population and Employment Programs 1.5 Support Attraction of Private Training Facilities/ Registered Training Organisations (RTOs)

2 VISITING Encourage visitors to stay, play and spend in the Shire through increased destination awareness and improved visitor experiences.

Focus Areas	Projects
<ul style="list-style-type: none"> • Destination Marketing and Promotion • Provide High-Quality Visitor Experiences • Events Support and Development 	<ol style="list-style-type: none"> 2.1 Develop a Narrandera Destination Management Plan (DMP) 2.2 Destination Marketing Campaigns 2.3 Destination and Discovery Hub Activation 2.4 Signage and Wayfinding Audit 2.5 Develop and Promote Touring Itineraries

3 BUSINESS Support a productive and engaged business community and workforce to facilitate industry development and growth, as well as expand the jobs base.

Focus Areas	Projects
<ul style="list-style-type: none"> • Business Support and Investment Attraction • High-Value Rural Industry • Industry Diversification 	<ol style="list-style-type: none"> 3.1 Circular Economy Program 3.2 Business Development and Engagement Program 3.3 Industry Attraction Incentive Program 3.4 Rural Industry Strategic Plan 3.5 Business Accelerator Program (Business Hub)

4 INVESTMENT Create an environment that is conducive to public and private investment to support a vibrant and growing economy.

Focus Areas	Projects
<ul style="list-style-type: none"> • Funding Advocacy • Land Use Planning • Collaboration and Engagement 	<ol style="list-style-type: none"> 4.1 Major Infrastructure Advocacy Document and Prospectus 4.2 Progress development of the Red Hill Industrial Estate 4.3 Deliver outcomes consistent with the Local Housing and Employment Zone Land Strategy 4.4 Transport and Logistics Hub Feasibility Study 4.5 Narrandera Airport Masterplan

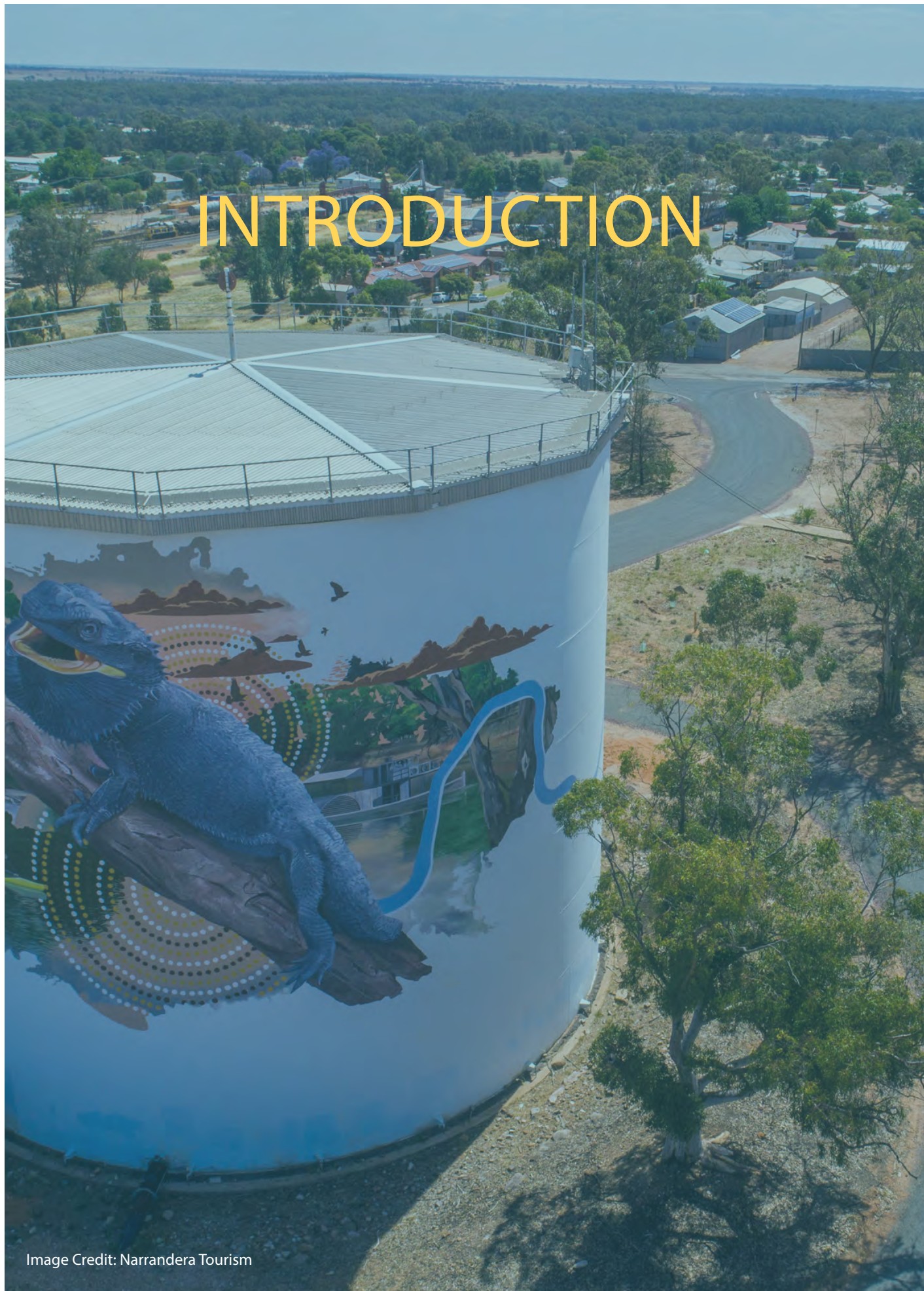


Image Credit: Narrandera Tourism

INTRODUCTION

NARRANDERA SHIRE

Narrandera Shire is a rural community situated in the Riverina region and consists of around 5,700 residents. It is strategically located between Sydney and Melbourne - at the intersection of the Newell and Sturt Highways - and is situated between the Wagga Wagga and Griffith regional centres.

Together with the provision of key rail and air infrastructure, the Shire is connected to major metropolitan cities across the eastern seaboard, providing access to labour, export and consumption markets on a national and global scale.

Narrandera township is the key service centre, providing amenity and infrastructure to residents, businesses, workers and visitors. This is supported by a network of smaller farming townships that support rural industry and provide a unique rural lifestyle.

Agriculture is the key economic driver for the Shire, in terms of output, employment and exports. This includes the production of sheep, grains, beef and dairy cattle, which supports local jobs, regional exports and is a key component of community identity.

The Shire has a range of attributes that enable economic development and support both economic and community outcomes. It is critical that these existing strengths are appropriately leveraged and supported – in addition to realising other suitable opportunities – to best support residents, businesses, workers and visitors and achieve overall economic growth.

LOCAL GOVERNMENT'S ROLE IN ECONOMIC DEVELOPMENT

The core economic development functions that are typically adopted across Local Government include:

1. Supporting the Existing Business Base
2. Attracting New Businesses and Jobs
3. Promoting Liveable and Sustainable Communities
4. Growing the Visitor Economy¹

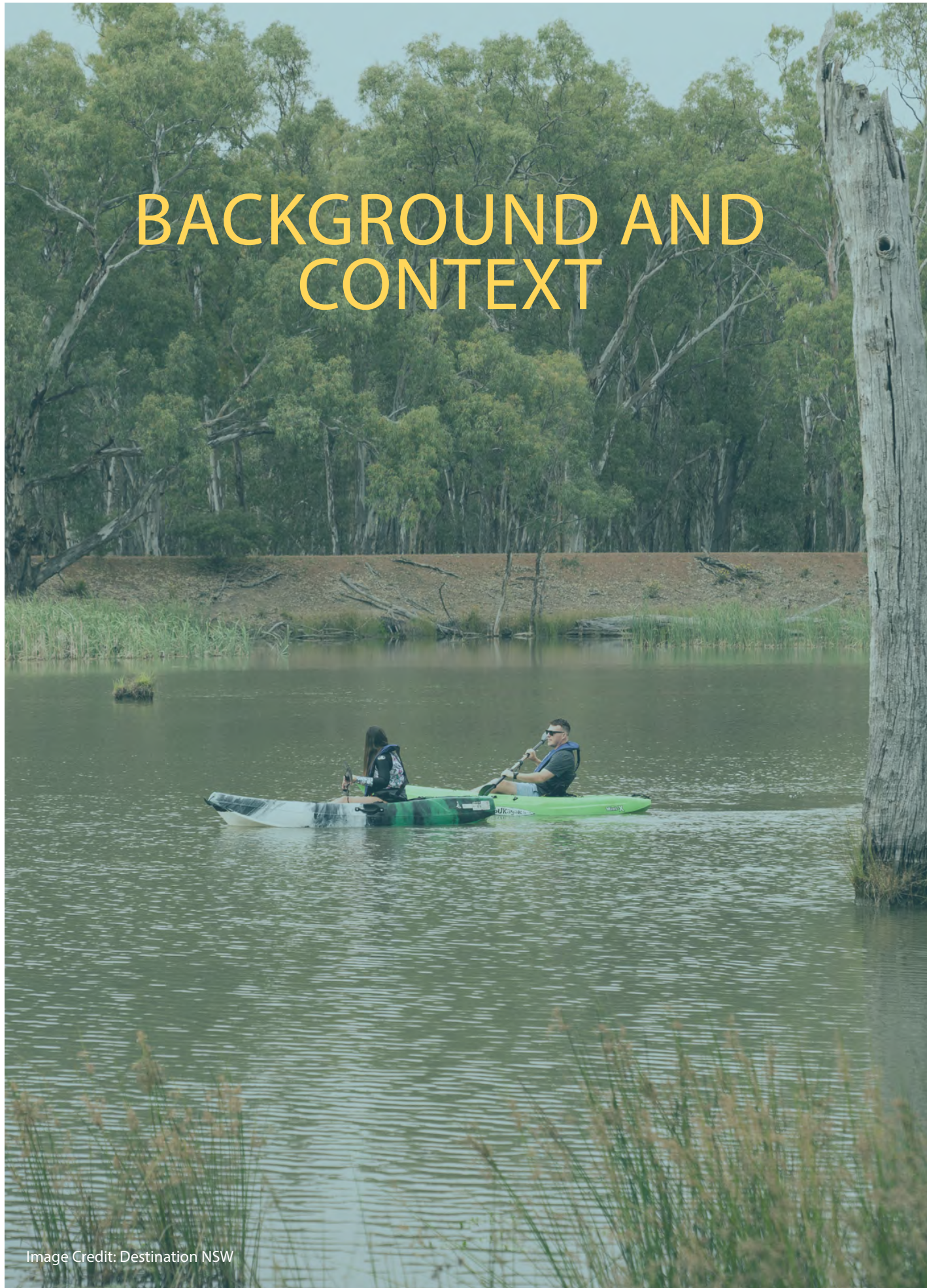
Economic development, therefore, requires a holistic approach that can be achieved through an overarching Economic Development Strategy with clear objectives and measurable actions that align with community and industry needs.

Narrandera Shire Council is committed to performing these functions and strengthen the local economy, in partnership with key government, industry and community stakeholders.

¹ Annual Performance Measures of Local Economic Development in Victoria, Urban Enterprise and EDA, 2016



Image Credit: Narrandera Shire Council



BACKGROUND AND CONTEXT

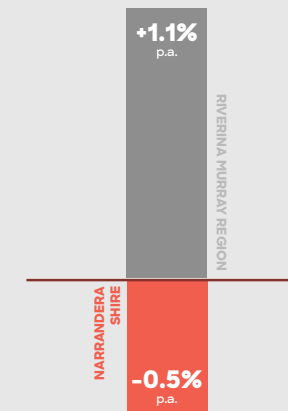
POPULATION & DEMOGRAPHIC SNAPSHOT (2021)

5,698
POPULATION

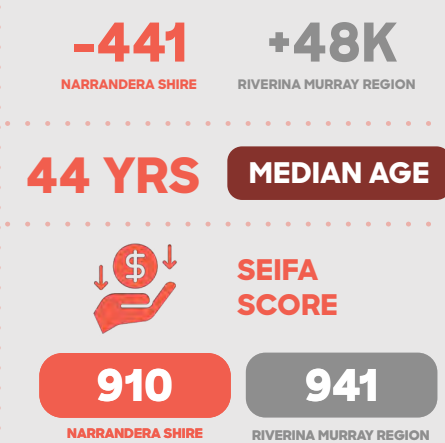


IN NARRANDERA SHIRE

POPULATION CHANGE (2021-36)



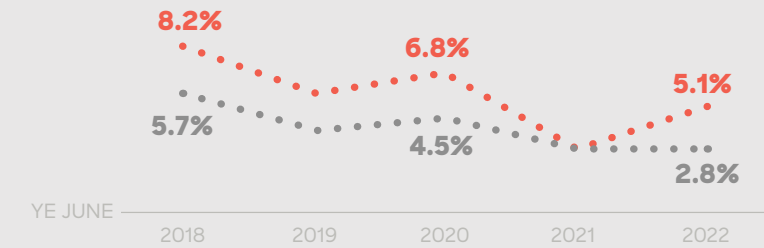
FORECAST POPULATION CHANGE (2021-36)



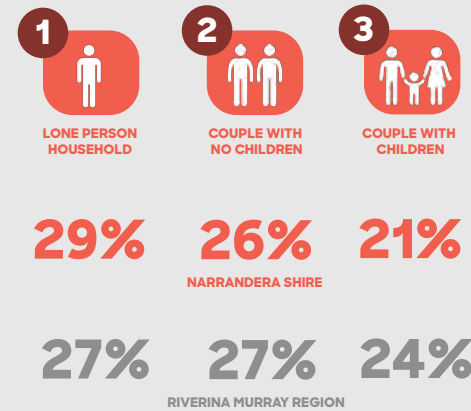
INDIGENOUS POPULATION

13% NARRANDERA SHIRE
5% RIVERINA MURRAY REGION

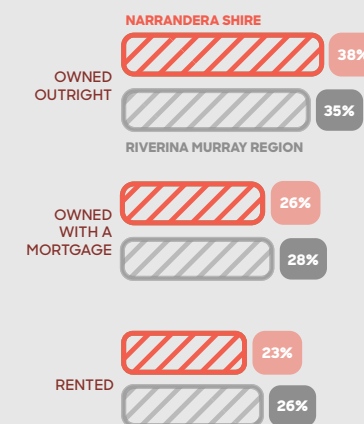
UNEMPLOYMENT RATE



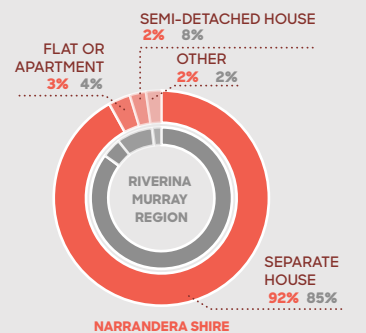
HOUSEHOLD COMPOSITION



HOUSEHOLD TENURE



DWELLING TYPE



The data included in this section has been compiled by Urban Enterprise from a combination of sources, including: Profile .id, REMPLAN, ABS Census data, the Victorian Valuer-General, Spendmap and Tourism Research Australia.

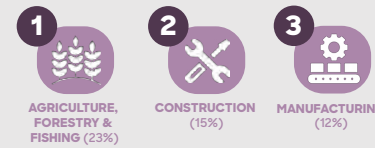
Image Credit: Destination NSW

KEY POPULATION AND DEMOGRAPHIC TRENDS

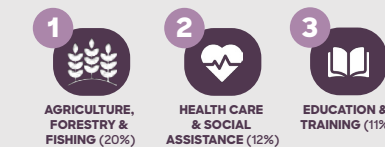
- Narrandera Shire has experienced negative population growth over the past five years (-0.5% p.a.), with the population projected to decrease over the next 10-15 years. Measures to attract and retain residents should be pursued, as a thriving population base is critical for community wellbeing and helps to stimulate local economic activity.
- At the same time, the existing population is ageing, with a higher median age (44 years) compared to the state average (39 years). This will have implications for the future demand for health and social services, as well as the size of the local workforce. It will be important to target working aged residents and young families to the Shire as this will support the local workforce and sustain the economy over the long-term.
- The Narrandera population is relatively diverse with a large proportion of Indigenous residents. It is also relatively disadvantaged, in terms of overall socio-economic status and unemployment rates. To improve economic and social outcomes for the community, quality services and infrastructure is required to meet the needs of residents, as well as facilitate opportunities for employment and economic inclusion.
- In terms of critical infrastructure, current housing stock consists of predominantly low-density housing. A sufficient and diverse supply of housing – including rental properties – is required to meet the future needs of residents and workers.



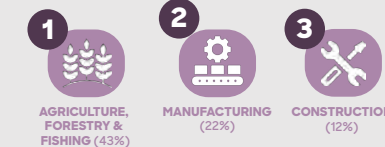
\$741 M
TOTAL OUTPUT



2.2K
TOTAL JOBS

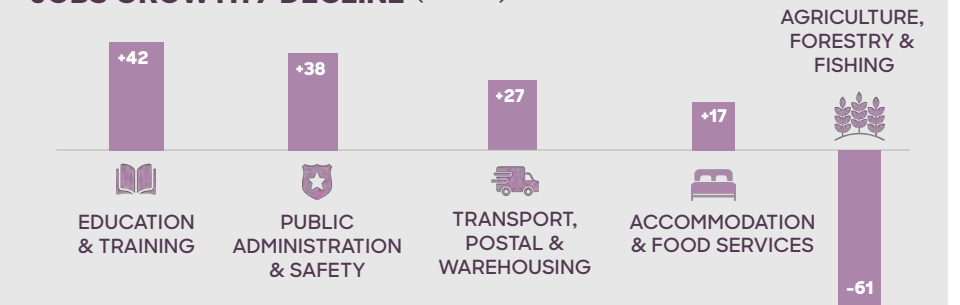


\$320 M
TOTAL EXPORTS



EMPLOYMENT PROFILE

JOBS GROWTH / DECLINE (2016-21)



JOB CONTAINMENT RATE



BUSINESS PROFILE

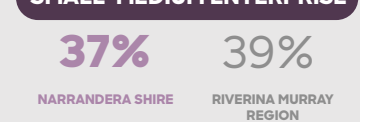
593 BUSINESSES
+12 Change (2018-2022)



NON-EMPLOYING BUSINESSES



SMALL-MEDIUM ENTERPRISE



VISITOR ECONOMY PROFILE

\$16.6 M
ECONOMIC CONTRIBUTION (2021)

91K
VISITORS (AVE 2021-22)



\$20.8 M
EXPENDITURE (AVE 2021-22)



PURPOSE OF VISIT (AVE 2021-22)

	NARRANDERA SHIRE	RIVERINA MURRAY REGION
VISITING FRIENDS & RELATIVES	41%	43%
OTHER REASON	24%	15%
BUSINESS	20%	29%
HOLIDAY	15%	13%

The data included in this section has been compiled by Urban Enterprise from a combination of sources, including: Profile, id, DEMDI AN, ABS Census data, the Victorian Values, General, Spennmann and Tourism Research Australia



Image Credit: Narrandera Shire Council

KEY ECONOMIC TRENDS

- The Narrandera economy is driven by rural industry, with agricultural production fundamental to local output, jobs and exports. Sustaining this strength in agriculture, whilst identifying opportunities to generate value-add, will be important in achieving future economic growth.
- Achieving industry diversity, through supporting primary industries sectors such as manufacturing, as well as population services (retail, health and education) will drive future investment and expand the jobs base. This will also help increase the relatively low levels of job containment – ensuring more residents work within the Shire.
- Almost all businesses in the Shire are considered non-employing or SMEs (99%) and will require ongoing support to promote business development, investment and growth.
- Narrandera is not a typical holiday destination, demonstrated by the large proportion of visiting friends and relatives and business travellers. It will be important for the Shire to support the current visitor markets, as well as attract high-yielding holiday visitors by leveraging existing assets and facilitating future investment in tourism product.

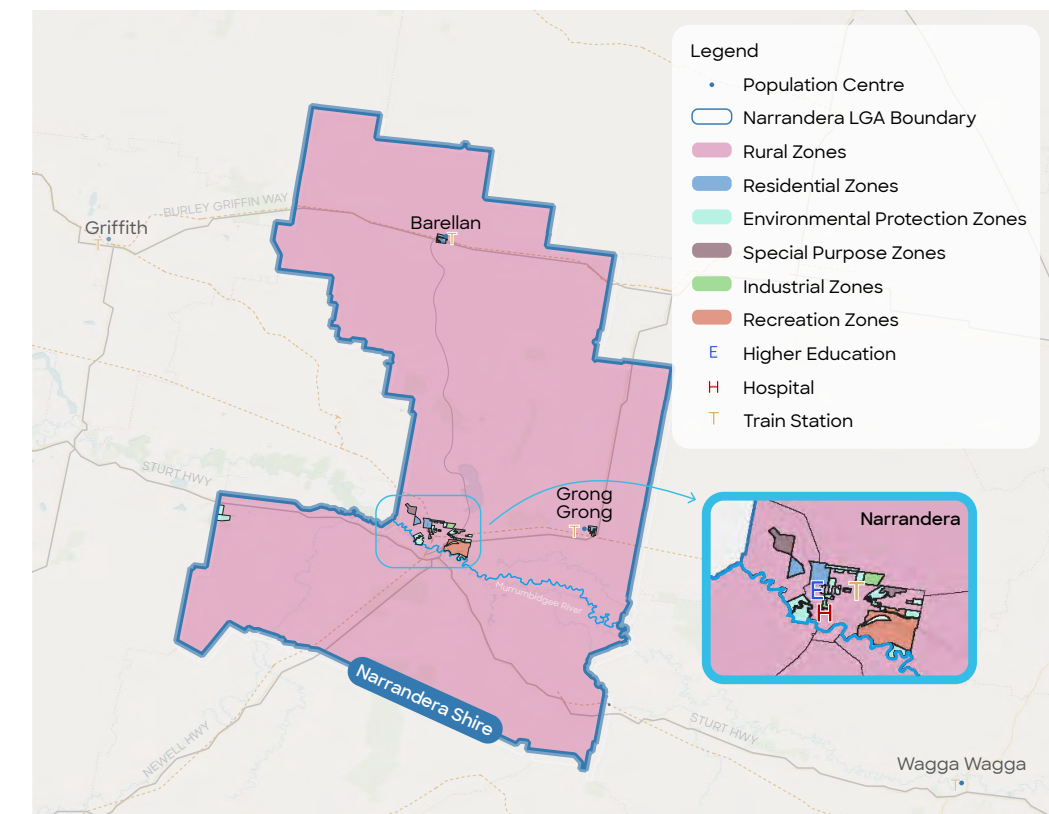
LOCAL CONTEXT

At a local level, Narrandera Shire is predominantly comprised of rural farming land, with low levels of population density across the Shire. The key economic and employment areas are concentrated in Narrandera township, which supports residents, workers, businesses and visitors through the following assets:

- Industrial land at Red Hill Estate;
- Commercial land across the town centre, providing retail, hospitality (inc. visitor accommodation) and professional services;
- Key health and education services through Narrandera District Hospital and TAFE NSW (Narrandera Campus);
- Community and recreation infrastructure, such as Narrandera Showground, Narrandera Arts and Community Centre and the new Destination and Discovery Hub;
- Water-based assets including the Murrumbidgee River, Lake Talbot and the Narrandera Water Park; and
- Residential land to accommodate residents and workers.

These areas provide key services and amenity to residents, workers and visitors, as well as supporting business activity, local consumption and investment in Narrandera Shire.

F4. NARRANDERA SHIRE KEY ECONOMIC AND EMPLOYMENT AREAS



Source: Urban Enterprise, 2023.

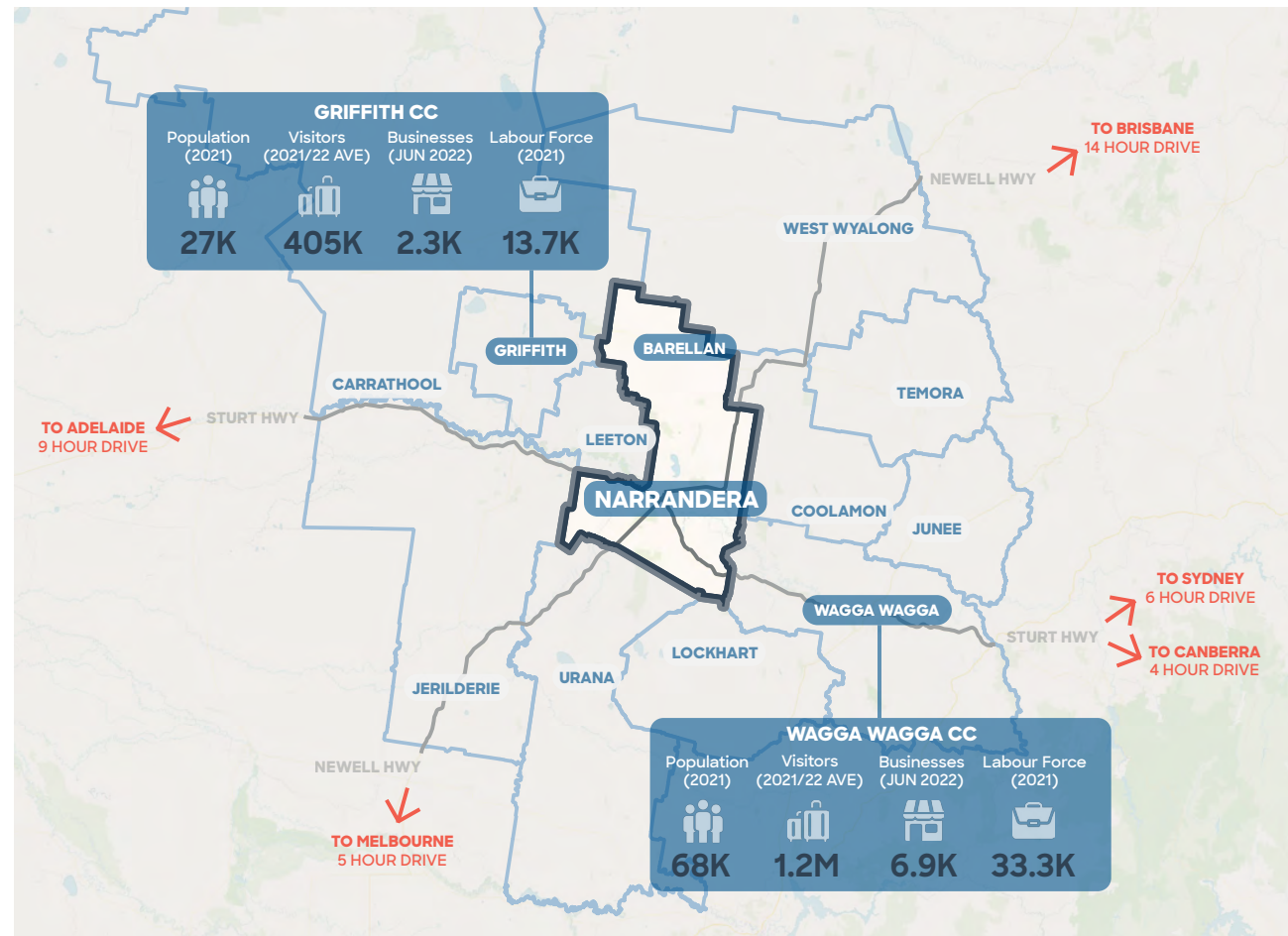
REGIONAL CONTEXT

At a regional level, Narrandera Shire is approx. one hours' drive from the regional centres of Wagga Wagga and Griffith (and 30-minutes' drive from Leeton), helping to establish a broader regional catchment that consists of:



This increases local access to services, amenity, labour and consumers – expanding the economic base of Narrandera to benefit residents and businesses. This provides opportunities for collaboration (i.e. leveraging the proximity to these regional centres) to support investment attraction and growth outcomes.

F3. NARRANDERA SHIRE REGIONAL CONTEXT



Source: Urban Enterprise, 2023.

NATIONAL CONTEXT

Narrandera Shire is strategically located between Sydney and Melbourne along key transport corridors, providing connections to capital cities across the eastern seaboard and access to labour, export and consumption markets as follows (see Figure F2):

- Road: At the intersection of the Newell and Sturt Highways, the Shire is directly connected to Melbourne, Sydney, Brisbane, Canberra and Adelaide.
- Rail: Passenger and freight rail (to be strengthened through the future inland rail route between Melbourne and Brisbane).
- Air: Narrandera Airport provides direct and indirect access to metropolitan markets.

The transport linkages ensure access to regional, national and global markets, via major sea and air infrastructure, providing Narrandera with the potential to capture future investment and growth opportunities.

F2. NARRANDERA SHIRE NATIONAL CONTEXT



Source: Urban Enterprise, 2023.

MACROECONOMIC TRENDS

The following external economic trends will require Council consideration as they influence economic development in Narrandera.

WORKFORCE SHORTAGES IN KEY SERVICE SECTORS

Skills and workforce shortages are being experienced across most industries in regional areas, including primary industries (i.e. manufacturing and agriculture) and service industries (i.e. childcare, aged care, retail and hospitality). This has had a substantial impact on business operations and service provision for residents.

GLOBAL ECONOMIC UNCERTAINTY (INCLUDING SUPPLY CHAIN DISRUPTIONS)

Global supply side shortages and commodity price volatility have been exacerbated by external economic and environmental shocks. The trajectory and duration of these events remain unpredictable, leading to global economic uncertainty in the short term, impacting consumer and business confidence.

RISING INFLATION AND COST OF LIVING PRESSURES

Price pressures from supply chain issues, as well as rising interest rates have led to an increase in the cost of daily essentials and basic services, which has the potential to affect business activity and local consumption levels in the short term.

CONSTRUCTION AND HOUSING MARKET CONSTRAINTS

Ongoing supply-side constraints (i.e. materials and labour), coupled with rising construction costs, have led to a softening of the residential housing market, including decreasing (or stagnant) prices.

SHIFTING AGRICULTURAL PRACTICES

This industry is experiencing change, with agricultural businesses facing new challenges and opportunities, including increasing global demand for food (inc. demand for niche products), adopting more sustainable practices to combat climate change and extreme weather events, as well as harnessing innovative technologies to increase productivity.

GROWTH OF ADVANCED MANUFACTURING

Manufacturing has been a key part of Australia's COVID-19 response, particularly in responding to the global supply chain impacts, and the need to produce goods locally. There is an opportunity for manufacturing businesses to scale up and become more competitive and resilient, through investment in more advanced and emerging manufacturing activities.

CLIMATE RESILIENCE AND ENVIRONMENTAL SUSTAINABILITY

Given the recent government commitments to reducing emissions, environmental sustainability is playing an increasing role within local government and influencing business and consumer decisions. As a result, there is increased demand for investment in new, clean energy technologies, as well as transition to more sustainable circular economy practices to improve industry efficiency.

POLICY CONTEXT

Economic development in Narrandera is influenced by the broader policy environment, as outlined in relevant local, regional and state-wide documents. Ensuring alignment to these policies will help support future funding for programs and initiatives designed to achieve economic growth.

Key documents reviewed to inform development of this are summarised below.

T2. RELEVANT DOCUMENTS

State-Wide Documents

- NSW 2040 Economic Blueprint
- NSW State Infrastructure Plan 2022-23
- NSW Future Transport Strategy
- NSW Visitor Economy Strategy 2030

Regional Documents

- RDA Riverina workforce development plan
- Western Riverina Regional Economic Development Strategy 2023 Update
- Destination Riverina Murray DMP 2022-2030

Local Documents

- Narrandera Community Strategic Plan 2034
- Open for Business – Narrandera Industry Prospectus
- Narrandera Local Housing & Employment Zone Land Strategy (2022)
- Narrandera Arts Centre Strategic Plan (2014)
- Narrandera Buy Local – Use Local Strategy 2017-2019
- Narrandera Shire Economic Development Strategy 2017-2020
- Narrandera Delivery Program 2022-2026
- Narrandera Shire Council Climate Action Strategy (2020)
- Narrandera Cultural Plan 2021-2031
- Develop and grow the agricultural and manufacturing industries.
- Invest in skills and the supply of key utilities; and
- Grow the Western Riverina population and labour pool.
- A high standard of living;
- Diversified economy;
- Vibrant and connected urban centres;
- Productive infrastructure and transport links;
- Innovative businesses and industries of the future;
- Preserving the environment and biodiversity; and
- Encouraging innovation.

At a local level, the key policy document informing the Economic Development Strategy is the 'Narrandera Shire 2034 Community Strategic Plan'. This vision statement for this document is:

"To preserve and enhance the lifestyle of our communities by encouraging, promoting and facilitating sustainable development of the Shire."

At a regional level, the 'Western Riverina Regional Economic Development Strategy'² will align with the delivery of the Narrandera EDS through the following activities:

At a state level, the 'NSW 2040 Economic Blueprint' is the key document for long-term economic growth across the State, recommending the following aspirations for economic prosperity:

This Strategy, therefore, will support these broader visions to ensure a consistent and coherent approach to local economic development is adopted.

Source: Urban Enterprise, 2023.

² The Western Riverina Region comprises the following municipalities: Carrathool Shire, Griffith City, Leeton Shire, Murrumbidgee Shire and Narrandera Shire.

ECONOMIC DEVELOPMENT PARTNERS

The following table outlines the key stakeholders and partners that support economic development locally, regionally, state-wide and nationally.

Ongoing collaboration with these organisations is essential to promote local economic development initiatives, ensure alignment with the broader policy environment and obtain political and funding support.

T4. ECONOMIC DEVELOPMENT GOVERNANCE STRUCTURE

Organisation	Description
NATIONAL	
Regional Development Australia	A national network of committees across Australia, made up of local leaders working across Government, business, and community groups.
STATE	
Investment NSW	Investment NSW facilitates economic growth and attracts investment to deliver economic and social benefits to the state.
Business NSW	Business NSW is a not-for-profit membership organisation that provides a comprehensive online resource that delivers several programs and services to support NSW businesses, through education, advocacy and networking
Destination NSW	The lead Government Agency for the New South Wales tourism and major events sectors. It is responsible for marketing Sydney and NSW, delivering initiatives to drive visitor growth and lead the delivery of the NSW visitor Economy Strategy 2030.
REGIONAL	
RDA Riverina Region	RDA Riverina works with three tiers of government, regional businesses, and the wider community to boost the economic capability and performance of their region.
Destination Riverina Murray	Destination Riverina Murray is the destination manager and facilitates economic growth through effective organisation and coordination of the region's tourism industry.
Murrumbidgee Trails	A marketing collective between Leeton Shire, Lockhart Shire, Narrandera Shire and Murrumbidgee Councils, that is tasked with developing and implementing a collaborative destination marketing campaign.
LOCAL	
Narrandera Shire Council	Narrandera Council's Economic Development unit focuses on improving the quality of life for those living, working, visiting, and studying in the Shire.
Narrandera Business Group (NBG)	An independent member-based business group that runs networking events and assists with professional development for local businesses.

Source: Urban Enterprise, 2023.

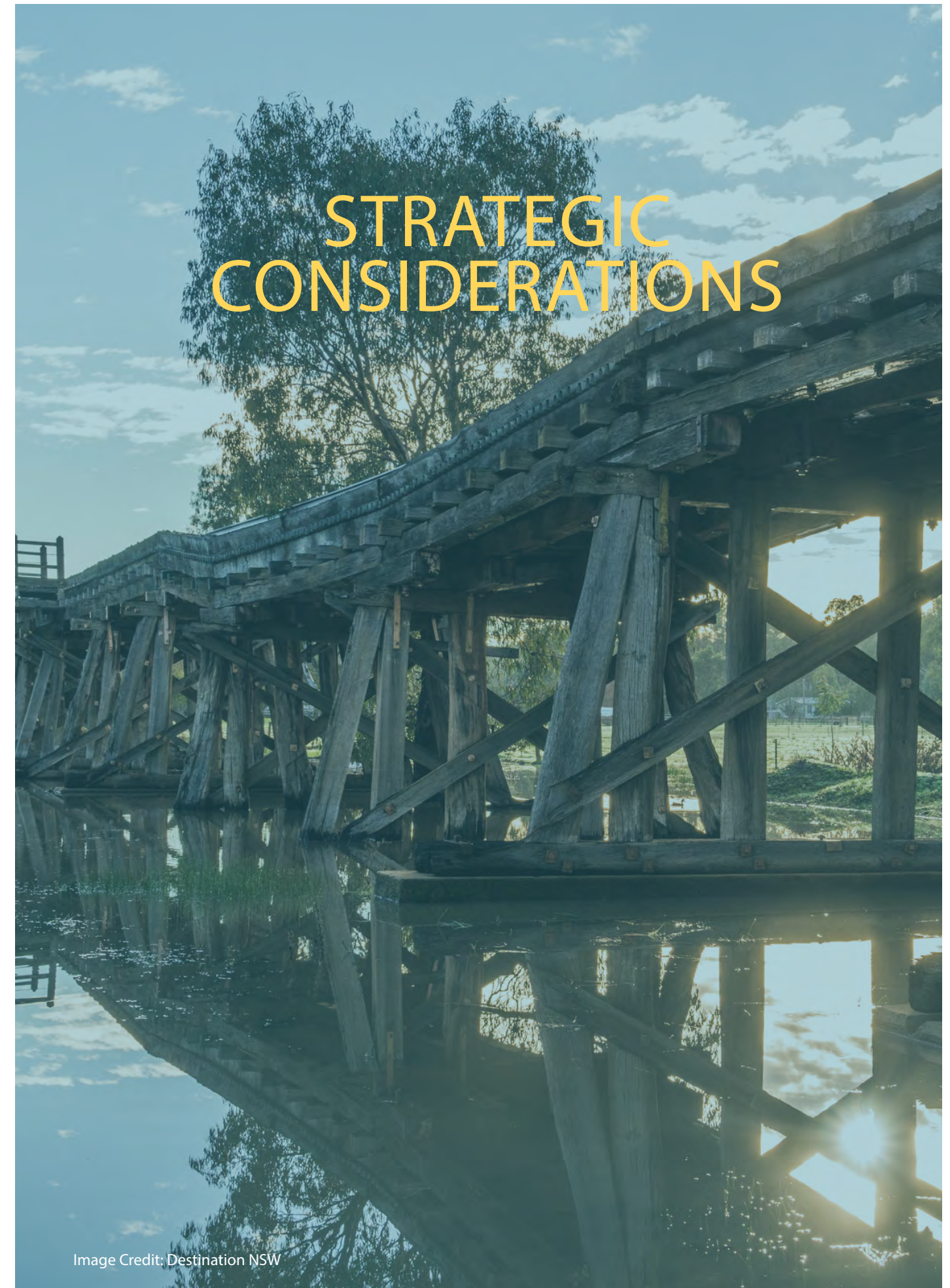


Image Credit: Destination NSW

The following provides an overview of the strengths, challenges and economic opportunities for Narrandera Shire, which informs the Economic Development Framework and guide future priorities for Council.

Economic Strengths

-  Strategically located along key transport corridors (inc. road, rail and air infrastructure), which provides access to major metropolitan cities across Australia, as well as national and international markets.
-  Proximity to the regional centres of Wagga Wagga and Griffith provides access to services, as well as labour and consumption markets, to benefit residents, workers and businesses.
-  High-level of community engagement through active community groups, clubs, organisations and volunteers, which help drive the local economy through various activities and events.
-  Serviced and affordable industrial land supply at Red Hill Estate, provides a conducive environment for business investment.
-  Affordable residential land supports demand for housing and residential development.
-  A high-quality sports ground and complementary recreation facilities, helps attract sporting events, promotes community recreation and wellbeing and contributes to the rural lifestyle attributes of the Shire.
-  Access to a local TAFE campus and district hospital provides key services for residents and helps provide skills training for the workforce to meet industry needs.
-  Agriculture is central to the Shire's economy, employment and community identity and is a key competitive advantage. The majority of land is used for agricultural purposes, with the townships providing crucial support to rural industry and employees.
-  There is active business representation in the Shire, via the Narrandera Business Group, which supports Council efforts to develop the business base through provision of business events, networking opportunities and training.
-  There is a variety of nature-based assets that provides significant community amenity and economic benefits to Narrandera (e.g. Murrumbidgee Valley National Park, Koala Reserve, Lake Talbot).
-  The Shire is growing its provision of arts and culture product, as well as Indigenous experiences, which provides a unique point of difference in the region and supports local amenity and visitation. (e.g. Narrandera Arts and Community Centre, Destination and Discovery Hub).

Economic Challenges

-  Lack of workforce accommodation, through housing and rental shortages, has contributed to workforce shortages and the declining resident population.
-  Opportunities for increased options for commercial accommodation that could enhance the ability to attract visitors to the Shire and generate additional consumption for local businesses.
-  Vacant shopfronts and limited activation in Narrandera town centre (inc. a lack of retail and dining experiences) constrains the level of local consumption and business activity – leading to economic leakages to the nearby cities of Wagga Wagga and Griffith.
-  Raw materials produced in Narrandera are exported outside the Shire for processing, minimising the value of agriculture for the local economy.
-  Opportunities for improved access to (and activation of) nature-based assets that could increase the utilisation and potential of these assets to attract residents and visitors.
-  More professional meeting spaces for businesses could improve business activity and the ability to attract industry investment.
-  Free camping sites in the Shire could benefit from increased amenity, which enhances the visitor experience.
-  Increase promotion of the Shire to visitors, in terms of marketing its attributes and key offerings (beyond a commuting destination), would result in higher brand awareness.



Image Credit: Narrandera Tourism

Economic Opportunities

The following summarises the range of economic opportunities that Council could pursue to guide future decision-making and priorities. These opportunities seek to leverage the Shire’s strengths, as well as overcome identified challenges.

-  Capitalise on the Shire’s strategic location and access to transport infrastructure by examining the feasibility of establishing a transport and logistics hub in the Shire.
-  Maximise the economic potential of the regional airport through growth in freight, passenger services and other commercial activities (e.g. flight training).
-  Support agricultural value-add opportunities that leverages the production of raw materials (e.g. downstream processing, agri-tourism, etc.).
-  Continue to develop and expand the Red Hill Industrial Estate to attract industry investment.
-  Improve town centre amenity and support activation of the public realm to increase utilisation and support investment in commercial businesses (e.g. retail, hospitality, professional services).
-  Collaboration between Council, the private sector, TAFE NSW and schools to identify and support training and employment pathways.
-  Facilitate and incentivise residential development and housing growth to attract workers and grow the local population.
-  Given Narrandera Shire’s strategic location at the intersection of two highways, there is opportunity to support Electric Vehicle movements for commuters - including residents and visitors - and freight through dedicated infrastructure (e.g. fast chargers).
-  Develop a stronger destination brand and increase promotion of the Shire to raise the awareness of Narrandera as a tourist destination.
-  Activate key products and experiences, including nature-based assets and arts and cultural experiences, to enhance utilisation and generate local consumption.
-  Cross-regional collaboration to support investment in local and regional infrastructure priorities.
-  Continue to develop the events sector, including community, sporting and tourism events, to promote community outcomes and grow the visitor economy.



Image Credit: Destination NSW

The framework guides economic development in Narrandera Shire and informs project opportunities and priorities for Council. This was developed through background research and analysis, as well as stakeholder consultation outcomes.

Vision

“ Narrandera Shire is a destination of choice for Living & Working, Visiting, Business and Investment. ”

Objectives

- > Increase business investment and attraction
- > Improve community wellbeing and liveability
- > Increase consumption of local goods and services
- > Grow the local skilled workforce
- > Grow the value of the visitor economy

Strategic Pillars

 <p>1. Living & Working Develop liveable communities that support resident attraction and workforce growth.</p>	 <p>2. Visiting Encourage visitors to stay, play and spend in the Shire through increased destination awareness and improved visitor experiences.</p>
 <p>3. Business Support a productive and engaged business community and workforce to facilitate industry development and growth, as well as expand the jobs base.</p>	 <p>4. Investment Create an environment that is conducive to public and private investment to support a vibrant and growing economy.</p>



STRATEGIC PILLAR 1

LIVING + WORKING

Develop liveable communities that support resident attraction and workforce growth.

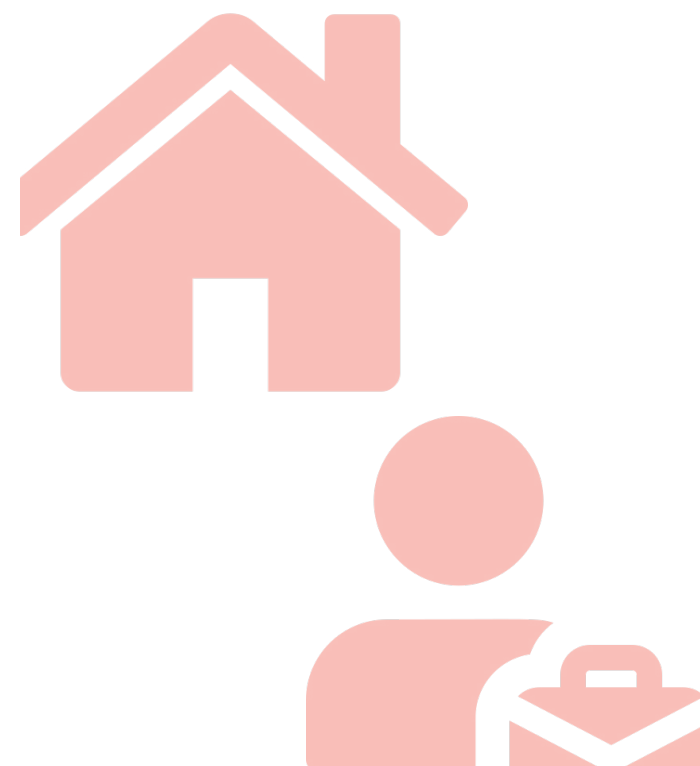
OVERVIEW

Providing a high-quality rural lifestyle, through development of liveable communities, is a key enabler of economic development. This includes provision of amenity, services and infrastructure that supports resident and workforce attraction and retention.

This is essential to establishing an engaged community, as well as a thriving workforce, that participates in local economic activity and supports local businesses.

FOCUS AREAS

- **Workforce Skills and Training.** Supporting the development and growth of a skilled and ‘job-ready’ local workforce will help local businesses address workforce challenges and skills gaps. This includes attracting new workers (and working-aged residents) to the region, as well as upskilling the existing workforce, to promote business productivity and service provision.
- **Resident and Worker Accommodation.** The provision of affordable and diverse housing will help attract new workers (of varying household types) to the Shire. This includes a range of housing to support single households, families and adult couples.
- **High-Quality Services and Recreation.** Ensuring access to essential services (e.g. health, childcare, social assistance), combined with recreation facilities (e.g. community centres, sporting grounds) will help improve the quality of life in Narrandera and attract residents and workers to the Shire.



KEY PERFORMANCE INDICATORS

- ✓ Population growth above historic rates
- ✓ Increase in working-aged residents
- ✓ Growth in housing supply and housing diversity
- ✓ Improvements in community satisfaction



Image Credit: Narrandera Tourism



PROJECT OPPORTUNITIES

Project 1.1: Key Worker Housing Program
Investigate opportunities to develop short-term housing options for workforce accommodation in the Shire to attract and support a skilled workforce.

Project 1.2: Review the 2023 Town Centre Masterplan
Review the 2023 Masterplan for Narrandera Town Centre to support activation, utilisation and increased economic activity in the Shire's commercial centre.

Project 1.3: Support the Expansion of the Designated Area Migration Agreement (DAMA)
Advocate for an expanded DAMA to grow the skilled migrant worker base to meet industry needs, as well as alleviate workforce and skills shortages.

Project 1.4: Cross-Regional Population and Employment Programs
In collaboration with government agencies and surrounding Councils across RDA Riverina, continue to support and promote available resources to encourage worker and resident attraction.

Project 1.5: Support Attraction of Private Training Facilities/Registered Training Organisations (RTOs)
Encourage training and education opportunities for key industry sectors to support the development of a skilled workforce for local businesses.

STRATEGIC PILLAR 2

VISITING

Encourage visitors to stay, play and spend in the Shire through increased destination awareness and improved visitor experiences.

OVERVIEW

The visitor economy is an important component of economic development as it promotes local consumption, supports business activity and creates new local jobs. The benefits from tourism, which are derived from visitor yield, flows through the economy and impacts retail, service, hospitality and transport sectors (amongst others).

A successful visitor economy supports a range of visitor types, including holiday visitors, as well as the large proportion of visiting friends and relatives (VFR) and business visitors attracted to the Shire.

Importantly, the value of the visitor economy will grow through increased awareness and provision of quality products and experiences. This will help transform Narrandera from a stopover destination into a desirable place to visit. In addition, providing more amenity and product will also support existing residents and drive local consumption.

FOCUS AREAS

- Destination Marketing and Promotion. Supporting destination awareness, including the promotion of existing product and experiences, is crucial to attracting visitors and generating yield – including new visitors and supporting dispersal of visitors from nearby regional centres.
- Provide High-Quality Visitor Experiences. The visitor experience is influenced by the provision of quality tourism product and infrastructure. Investment in new product, and activation of existing product, will support the attraction of visitor markets and benefit the local visitor economy.
- Events Support and Development. Providing a diverse calendar of sporting and tourism events that promotes Narrandera's assets and encourages repeat visitation throughout the year.

KEY PERFORMANCE INDICATORS

- ✓ Increase in visitation and visitor expenditure
- ✓ Increase in the number of events
- ✓ Increase in investment enquiries, planning and building permits for accommodation and tourism products
- ✓ Increase in visitor satisfaction with tourism offerings





Image Credit: Narrandera Tourism



PROJECT OPPORTUNITIES

Project 2.1: Develop a Narrandera Destination Management Plan

Prepare a Destination Management Plan (DMP) for Narrandera Shire that identifies opportunities and priorities to grow the visitor economy through development of products, experiences and visitor services.

Project 2.2: Destination Marketing Campaigns

Support regional destination partners to promote Narrandera as a visitor destination, drive awareness and attract visitors to the Shire.

Project 2.3: Destination and Discovery Hub Activation

Deliver contemporary visitor experiences, including a program of events and activities at the Destination and Discovery Hub. This will encourage visitation and help to activate the facility and surrounding area.

Project 2.4: Signage and Wayfinding Audit

Identify opportunities for improvements to signage and wayfinding in the Shire to create a sense of arrival at key attractions, connect the Shire and enhance the visitor experience.

Project 2.5: Develop and Promote Touring Itineraries

Identify and promote the opportunity to package product and develop local itineraries to showcase assets, as well as increase utilisation and dwell time for visitors.

STRATEGIC PILLAR 3

BUSINESS

Support a productive and engaged business community and workforce to facilitate industry development and growth, as well as expand the jobs base.



OVERVIEW

A core function of Council is to support the business community and encourage business growth and development. This is essential to achieving economic development outcomes, as it fosters business productivity, performance and employment growth.

This includes providing direct support, as well as leveraging industry representatives, to:

- Support industry strengths (e.g. agriculture, transport and logistics) to maintain competitive advantages;
- Provide opportunities for small businesses to collaborate, innovate and contribute to the local economy; and
- Encourage business sustainability to support environmental objectives and help improve business efficiency and productivity.

Undertaking these activities will help create a more productive and resilient business base that will help sustain the economy, grow the workforce and meet community needs.

FOCUS AREAS

- Business Support and Investment Attraction. A more connected and collaborative business community that engages with Council, industry bodies and other businesses, is vital to business development and the creation of a thriving industry base.
- High-Value Rural Industry. Maintain a competitive and high-value agricultural sector, which is a key driver of the local economy and overall strength for the Shire, to generate economic and employment outcomes for the Shire.
- Industry Diversification. Support growth in new and emerging industries that complement the existing industry base and are suited to Narrandera Shire, to support investment, build economic resilience and expand the jobs base.

KEY PERFORMANCE INDICATORS

- ✓ Number of incoming business enquiries
- ✓ Growth in the local business base
- ✓ Increase in NGB memberships
- ✓ Increased uptake of renewable energy sources
- ✓ Increase in the level of participation and attendance at training, networking and mentoring events
- ✓ Increase in number of meeting spaces and business facilities





Image Credit: Narrandera Tourism



STRATEGIC PILLAR 4

INVESTMENT

Create an environment that is conducive to public and private investment to support a vibrant and growing economy.



PROJECT OPPORTUNITIES

Project 3.1: Circular Economy Program

Promote education and training programs (inc. online tools and resources) to help develop the circular economy within Narrandera and create a more sustainable and environmentally conscious business community.

Project 3.2: Business Development and Engagement Program

Support and promote the delivery of business networking and training events, in collaboration with the NBG, to develop and grow local businesses.

Project 3.3: Industry Attraction Incentive Program

Develop an investment incentive package to attract new businesses and industry to the Shire, ranging from planning support, financial incentives and accessing Council resources.

Project 3.4: Rural Industry Strategic Plan

Support rural industry, as well as supporting industries, through the preparation of a strategic plan that maintains and grows the value of agriculture to the economy, employment and social fabric.

Project 3.5: Business Accelerator Program (Business Hub)

Investigate the feasibility of establishing a Business Accelerator Program (Business Hub) to support the small business community (including entrepreneurs, digital enterprises, social enterprises) through provision of dedicated spaces and training opportunities.

OVERVIEW

Investment attraction is critical to economic development, as it supports resident amenity, business activity and job creation.

Council plays a critical role in facilitating investment (including business investment and public infrastructure investment) through establishing an 'investment ready' environment through delivery of critical infrastructure, planning mechanisms and other measures/ incentives.

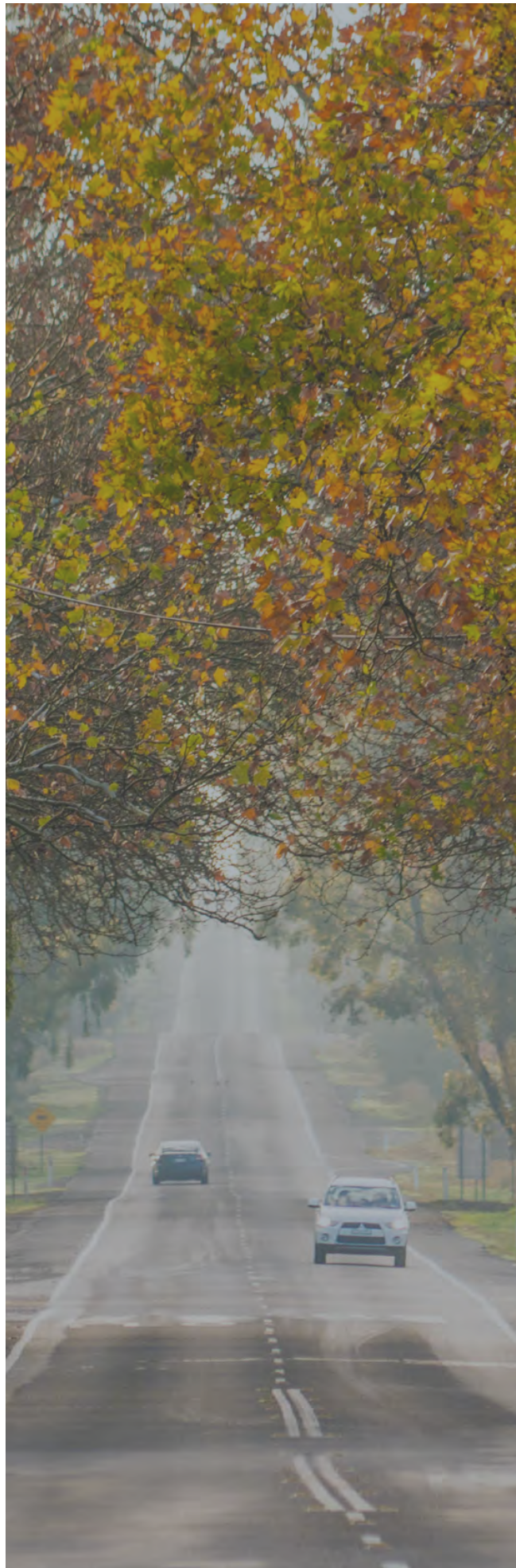
FOCUS AREAS

- Funding Advocacy. Advocacy efforts are important in facilitating investment in strategic infrastructure to support population growth, local workforce growth and business investment.
- Land Use Planning. The supply of sufficient serviced and zoned land (inc. provision of development infrastructure and access to utilities) fosters commercial, industrial and residential development, helping to activate underutilised land.
- Collaboration and Engagement. Formal engagement with key industry and government partners, including cross-regional organisations, is critical to identify, promote and support Narrandera's investment priorities and obtain funding.

KEY PERFORMANCE INDICATORS

- ✓ Increase in public infrastructure investment
- ✓ Increase in supply of zoned employment and residential land
- ✓ Increase in investment enquiries, planning and building permits relating to residential, commercial and industrial properties
- ✓ Growth in the local business base
- ✓ Growth in housing supply and housing diversity





PROJECT OPPORTUNITIES

Project 4.1: Major Infrastructure Advocacy Document and Prospectus
 Identify, prioritise and advocate for investment in major infrastructure projects to support economic growth and benefit businesses, residents, workers and visitors.

Project 4.2: Progress development of the Red Hill Industrial Estate
 Deliver land sales to continue activation of the Red Hill Industrial Estate for job-creating enterprises.

Project 4.3: Deliver outcomes consistent with the Local Housing and Employment Zone Land Strategy
 Implement the recommendations of the Local Housing and Employment Zone Land Strategy and support future land requirements (through local planning policy) to accommodate business investment and population growth.

Project 4.4: Transport and Logistics Hub Feasibility Study
 Examine the feasibility and viability of establishing a Transport and Logistics Hub in the Shire to support key industry (including manufacturing, agriculture, transport and warehousing) and grow business activity, investment and export opportunities.

Project 4.5: Narrandera Airport Masterplan
 Development of a masterplan will identify the constraints, opportunities and investment priorities for Narrandera Airport to enhance the role of the airport (and surrounding land), support industry investment and achieve employment outcomes.

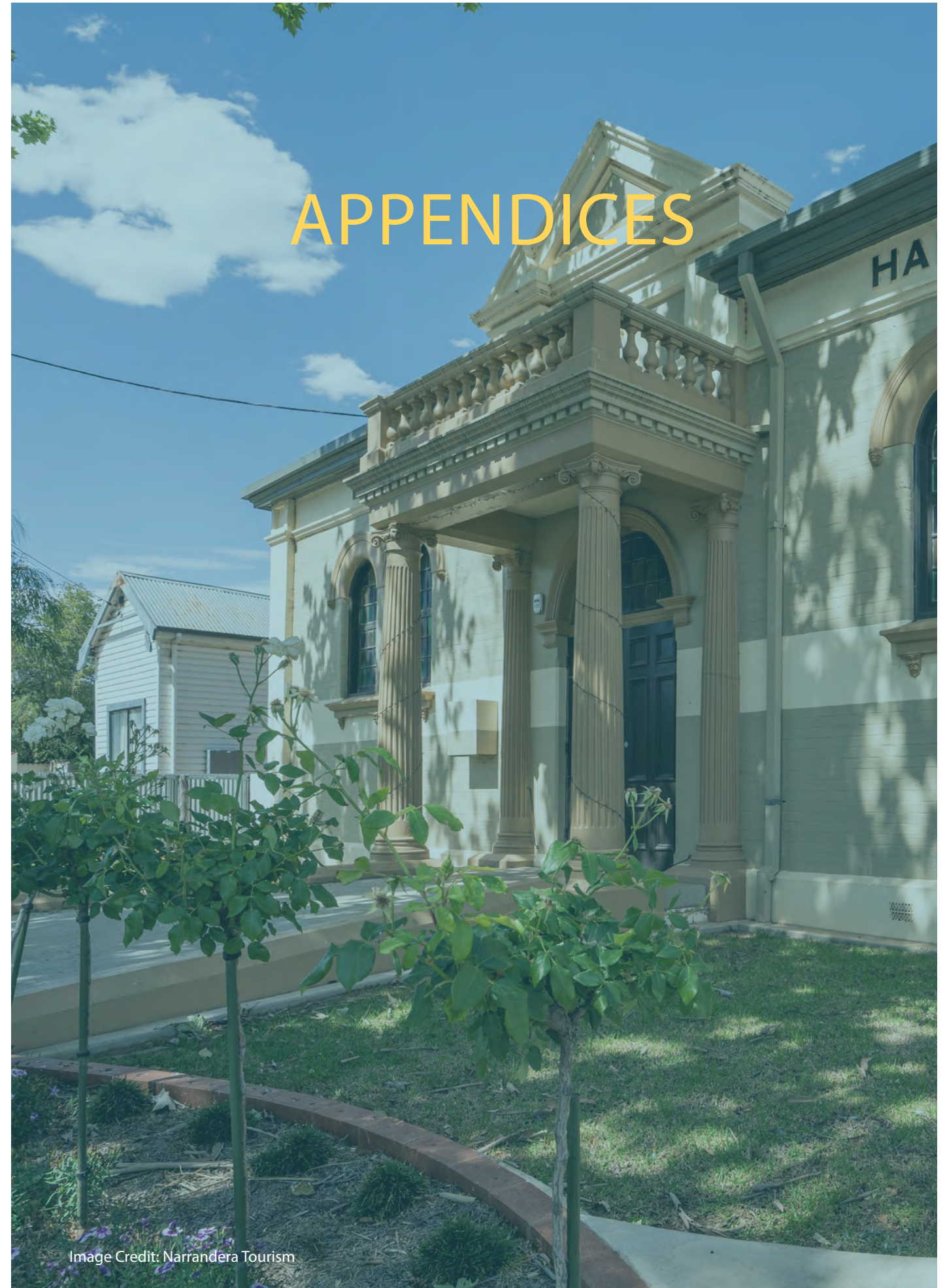


Image Credit: Narrandera Tourism

APPENDIX A
ACTION PLAN

The following details the strategic pillars, including focus areas and project opportunities for Council. This includes a list of key actions, responsible stakeholders, indicative resources³ and recommended timeframes as follows:

- Short-term (0-2 years);
- Medium-term (2-4 years);
- Long-term (4 years+); and
- Ongoing.

The Strategy will be delivered by Council over a four-year timeframe, from 2024-28, to be implemented in partnership with government and industry stakeholders. To guide the delivery of the projects identified in this Strategy, it is intended that Council's role may be to lead, partner or support/advocate.

T5. STRATEGY DELIVERY ROLES

Council Role	Description
Lead	The projects and initiatives for which Council has direct responsibility and accountability (typically involves funding/resource responsibility).
Partner	Those projects Council can support and help shape through partnerships with the community, other levels of government and industry (funding/resource typically shared).
Support	Projects and initiatives where Council advocates and/or supports other stakeholders to take action (involves minimal to no resources).

To capitalise on resource availability, as well as offset any funding constraints, projects may be delivered in partnership with government and/or the private sector. In addition, funding contributions (either in full or part) may be required to deliver certain projects.

Implementation of the Strategy should be monitored on an ongoing basis using the key performance indicators and monitoring tools outlined throughout the Strategy.

The projects listed below have been categorised based on priority status – high/medium/low – which has been determined through a combination of: industry need, achievability within timeframe, resourcing capabilities, and project benefits.

STRATEGIC PILLAR 1: LIVING & WORKING

High Priority Project/s

PROJECT 1.1: KEY WORKER HOUSING PROGRAM

Key actions	
<ul style="list-style-type: none"> • Collaborate with industry to identify immediate workforce requirements and skills gaps. • Investigate opportunities to re-purpose existing accommodation (i.e. caravan parks) and/or develop short-term or mobile housing on private land, crown land or on suitable Council-owned assets. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary NSW Government, Developers, Industry
Timeframe	
Short	
Costs	
Existing Council resources	
Rationale	
<ul style="list-style-type: none"> • Significant housing shortages (including rental accommodation) has impacted to supply of workers in the Shire. • This program is designed to increase the immediate supply of workforce accommodation and mitigate the supply shortages. 	
Link to KPIs	
<ul style="list-style-type: none"> • Increase in working-aged residents. • Growth in housing supply and housing diversity. 	
Link to objectives	
<ul style="list-style-type: none"> • Grow the local skilled workforce. 	

Medium Priority Project/s

PROJECT 1.2: REVIEW THE 2023 TOWN CENTRE MASTERPLAN

Key actions	
<ul style="list-style-type: none"> • Review the 2023 Masterplan for Narrandera Town Centre. • Provide updated recommendations to support activation, promote utilisation and enhance safety measures. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary Local businesses
Timeframe	
Short	
Costs	
\$150,000	
Potential funding source/s	
Council, NSW Government, Federal Government	
Rationale	
<ul style="list-style-type: none"> • There is limited activation and high rates of vacancies across Narrandera Town Centre, constraining business investment and local consumption. • An updated masterplan and implementation of activation initiatives will support utilisation of the town centre, drive consumption and stimulate investment. 	
Link to KPIs	
<ul style="list-style-type: none"> • Population growth above historic rates. • Improvements in community satisfaction. 	
Link to objectives	
<ul style="list-style-type: none"> • Increase business investment and attraction. • Improve community wellbeing and liveability. • Increase consumption on local goods and services. 	

³The resourcing requirements included in this report are indicative only and subject to further investigation.

PROJECT 1.3: SUPPORT THE EXPANSION OF THE DESIGNATED AREA MIGRATION AGREEMENT (DAMA)

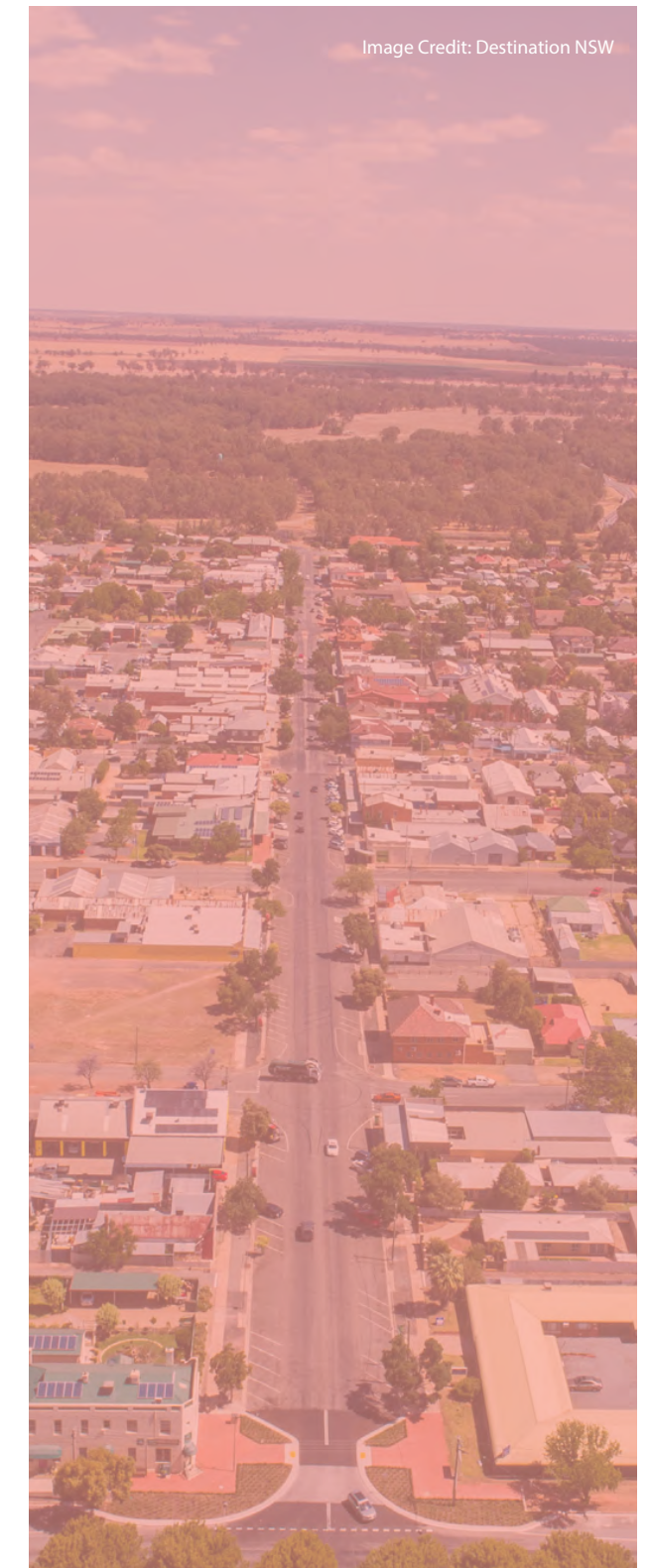
Key actions	
<ul style="list-style-type: none"> Engage with Riverina RDA to support the expansion of the DAMA agreement. Support local delivery of DAMA to achieve workforce attraction outcomes for primary industry in Narrandera. 	
Council role	
Support	
Stakeholders support	
Primary RDA Riverina	Secondary Council, industry
Timeframe	
Short and ongoing	
Costs	
Existing Council resources (potential to contribute to a shared FTE across the region)	
Rationale	
<ul style="list-style-type: none"> Increase Narrandera's access to skilled migrant workers to offset the workforce shortages and overcome difficulties in workforce attraction/retention. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in working-aged residents. 	
Link to objectives	
<ul style="list-style-type: none"> Grow the local skilled workforce. 	

PROJECT 1.4: CROSS-REGIONAL POPULATION AND EMPLOYMENT PROGRAMS

Key actions	
<ul style="list-style-type: none"> Support cross-regional programs in collaboration with government agencies, including (for example): Country Change (RDA Riverina), Grow our own (RDA Riverina), NSW GROW (NSW), Move to More (Regional Australia Institute). Promote available tools and resources for job seekers, prospective residents and local businesses, to expand the presence of these programs across Narrandera. 	
Council role	
Support	
Stakeholder support	
Primary RDA Riverina	Secondary Council, industry
Timeframe	
Short and ongoing	
Costs	
Existing Council resources (potential to provide marketing contributions as required)	
Rationale	
<ul style="list-style-type: none"> Highlight available resources for prospective residents and workers in the region to offset low rates of population growth and workforce shortages. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in working-aged residents. 	
Link to objectives	
<ul style="list-style-type: none"> Grow the local skilled workforce. 	

PROJECT 1.5: SUPPORT ATTRACTION OF PRIVATE TRAINING FACILITIES/ REGISTERED TRAINING ORGANISATIONS (RTOS)

Key actions	
<ul style="list-style-type: none"> Engage with industry and tertiary institutes to support the attraction of privately operated workforce training programs and RTOs. Facilitate connections between industry and training providers to achieve workforce and training outcomes. 	
Council role	
Support	
Stakeholder support	
Primary Industry	Secondary Council, TAFE NSW
Timeframe	
Medium	
Costs	
Existing Council resources	
Rationale	
<ul style="list-style-type: none"> Local businesses are experiencing shortages of skilled local workers, as well as issues with attracting a skilled workforce. Development of private training facilities will enable businesses to provide relevant training to upskill the local workforce, as well as attract other workers seeking skills improvement. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in working-aged residents. 	
Link to objectives	
<ul style="list-style-type: none"> Grow the local skilled workforce. 	



STRATEGIC PILLAR 2: VISITING

High Priority Project/s



PROJECT 2.1: DEVELOP A NARRANDERA DESTINATION MANAGEMENT PLAN

Key actions

- Develop a Narrandera DMP that identifies existing product strengths, gaps and opportunities for product development.
- Consult with relevant industry and government stakeholders and supplement with background research, to form an evidence base for the report.
- Prepare recommendations that prioritise investment in tourism products, experiences and infrastructure – including commercial accommodation, recreation and events.
- Include recommendations to support improvements in visitor servicing (digital and physical), as well as destination marketing.

Council role

Lead

Stakeholder support

Primary Council	Secondary Destination Riverina Murray, Murrumbidgee Trails
-----------------	--

Timeframe

Short

Costs

\$40,000-\$50,000

Potential funding source/s

NSW Government, Destination Riverina Murray

Rationale

- Narrandera Shire has a developing visitor economy that requires targeted actions and initiatives to enable growth of the tourism industry, as well as enhance the visitor experience.
- A targeted plan will provide key actions for Council to raise destination awareness, improve visitor amenity, support investment in tourism products and infrastructure (inc. accommodation), as well as activate existing assets.

Link to KPIs

- Increase in investment enquiries, planning and building permits for accommodation and tourism products.

Link to objectives

- Grow the value of the visitor economy.
- Increase consumption on local goods and services.



PROJECT 2.2: DESTINATION MARKETING CAMPAIGNS

Key actions

- Support Destination Riverina Murray and Murrumbidgee Trails in the preparation of destination marketing campaigns, to include a focus on Narrandera.
- Use these campaigns to enhance destination awareness and promote the key destinations and product strengths in the Shire.
- Promote all marketing campaigns through local communication channels (online, social media, etc.).

Council role

Support

Stakeholder support

Primary Destination Riverina Murray, Murrumbidgee Trails	Secondary Council
--	-------------------

Timeframe

Ongoing

Costs

Existing Council resources (use existing funding provided to regional tourism bodies)

Rationale

- There is an opportunity for improved visibility and promotion of Narrandera as a visitor destination.
- Targeted destination marketing campaigns (both local and regional) should raise brand awareness through clear and consistent marketing, as well as the development of a unique brand/tagline for Narrandera.

Link to KPIs

- Increase in visitation and visitor expenditure.
- Increase in investment enquiries, planning and building permits for accommodation and tourism products.

Link to objectives

- Grow the value of the visitor economy.

Medium Priority Project/s



PROJECT 2.3: DESTINATION AND DISCOVERY HUB ACTIVATION

Key actions

- Deliver a high quality visitor experience, including a program of activities and uses at the Destination and Discovery Hub that aligns with its vision.
- Collaborate with user groups, including traditional owners, to support events, temporary exhibitions, interactive displays, artists in residents and other relevant uses.
- Promote the facility and programming through existing destination marketing channels.

Council role

Lead

Stakeholder support

Primary Council	Secondary Community groups, Traditional Owner groups
-----------------	--

Timeframe

Short and ongoing

Costs

Existing Council resources

Rationale

- The new Destination and Discovery Hub provides opportunities to deliver unique experiences for visitor, as well as residents.
- Programming activities, events and exhibitions will help attract users to the Hub, activate the area, as well as cater to visitor markets.

Link to KPIs

- Increase in visitation and visitor expenditure.
- Increase in the number of events.

Link to objectives

- Grow the value of the visitor economy.



PROJECT 2.4: SIGNAGE AND WAYFINDING AUDIT

Key actions

- Review signage and wayfinding across the Shire to identify issues and gaps.
- Provide recommendations update, streamline and improve signage and wayfinding (in collaboration with regional partners), which should align with a consistent brand, engage visitors, connect tourism product and provide a sense of arrival for attractions.

Council role

Lead

Stakeholder support

Primary Council	Secondary Destination Riverina Murray, Murrumbidgee Trails
-----------------	--

Timeframe

Short

Costs

\$15,000-\$20,000

Potential funding source/s

NSW Government, Destination Riverina Murray

Rationale

- There is a lack of signage at key attractions in Narrandera to showcase the product to visitors or create a sense of arrival.
- An audit of all signage and wayfinding will help develop clear recommendations for improvements and also connect destinations and attractions across the Shire.

Link to KPIs

- Increase in visitor satisfaction with tourism offerings.

Link to objectives

- Grow the value of the visitor economy.

Low Priority Project/s

 PROJECT 2.5: DEVELOP AND PROMOTE TOURING ITINERARIES

Key actions

- Develop and promote a range of digital and physical touring itineraries that support the needs of visitor markets, with options provided for different activity types (e.g. nature-based, arts and culture, family-friendly, etc.).
- Promote the range of local tourism experiences in Narrandera, with potential to collaborate with regional experiences, to increase visitor dwell time and encourage dispersal across the Shire.
- Supply itineraries through online channels, as well as through the visitor information centre.

Council role

Partner

Stakeholder support

Primary Council	Secondary Destination Riverina Murray, Murrumbidgee Trails
-----------------	--

Timeframe

Medium

Costs

Existing Council Resources

Rationale

- Packaging tourism experiences helps to grow the visitor economy by showcasing existing products, increase visitor utilisation and support increased length of stay and spend in the region.
- Promoting itineraries will also enhance visitors' awareness of existing assets and attractions.

Link to KPIs

- Increase in visitation and visitor expenditure.

Link to objectives

- Grow the value of the visitor economy.



Image Credit: Tyson Mayr

STRATEGIC PILLAR 3: BUSINESS

High Priority Project/s

 PROJECT 3.1: CIRCULAR ECONOMY PROGRAM

Key actions

- Promote available education and training programs (inc. online tools and resources) to help develop the circular economy within the Shire.
- Focus on current industry, community and Council practices, as well as opportunities to reduce waste, re-use resources and reduce the environmental impact of the Shire.
- Consider initiatives to attract new green industry (e.g. renewables) to support the circular economy and promote sustainability amongst existing businesses.

Council role

Lead

Stakeholder support

Primary Council	Secondary NSW Government, RDA Riverina
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Timeframe

Medium

Costs

Existing Council resources

Rationale

- Adopting sustainable business practices is important for economic development as it supports business productivity and efficiency.
- A more circular and sustainable industry also supports government policy to achieve emissions reductions.

Link to KPIs

- Number of incoming business enquiries.
- Growth in the local business base.
- Increased uptake of renewable energy sources.

Link to objectives

- Increase business investment and attraction.

 PROJECT 3.2: BUSINESS DEVELOPMENT AND ENGAGEMENT PROGRAM

Key actions

- Collaborate with NBG to support the development and growth of local businesses through an ongoing calendar of workshops, networking events, mentoring and training (focusing on development opportunities to build capacity and support business growth).
- Promote the program through Council communication channels (physical and online).

Council role

Support

Stakeholder support

Primary Council	Secondary NBG
-----------------	---------------

Timeframe

Ongoing

Costs

Existing Council resources

Rationale

- Majority of the business base in the Shire are 'small to medium' enterprises, which would benefit from networking and training opportunities to improve performance and capabilities.
- A diverse program of NBG business events can support these businesses to grow and develop, as well as promote business resilience to respond to external threats (e.g. extreme weather).

Link to KPIs

- Increase in NGB memberships.
- Increase in the level of participation and attendance at training, networking and mentoring events.
- Increase in number of meeting spaces and business facilities.

Link to objectives

- Increase business investment and attraction.
- Grow the local skilled workforce.
- Increase consumption on local goods and services.

Medium Priority Project/s


 PROJECT 3.3: INDUSTRY ATTRACTION INCENTIVE PROGRAM

Key actions	
<ul style="list-style-type: none"> Develop a formal investment incentive package for target industries and businesses to support investment (and complement the Narrandera Industry Prospectus document). Incentives to be reviewed can range from financial incentives, planning support and/or access to Council resources. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary -
Timeframe	
Short	
Costs	
Existing Council resources	
Rationale	
<ul style="list-style-type: none"> Provision of incentives and support will enable Narrandera to better compete with comparable destinations and neighbouring Shires for investment and business attraction. 	
Link to KPIs	
<ul style="list-style-type: none"> Number of incoming business enquiries. Growth in the local business base. 	
Link to objectives	
<ul style="list-style-type: none"> Increase business investment and attraction. 	

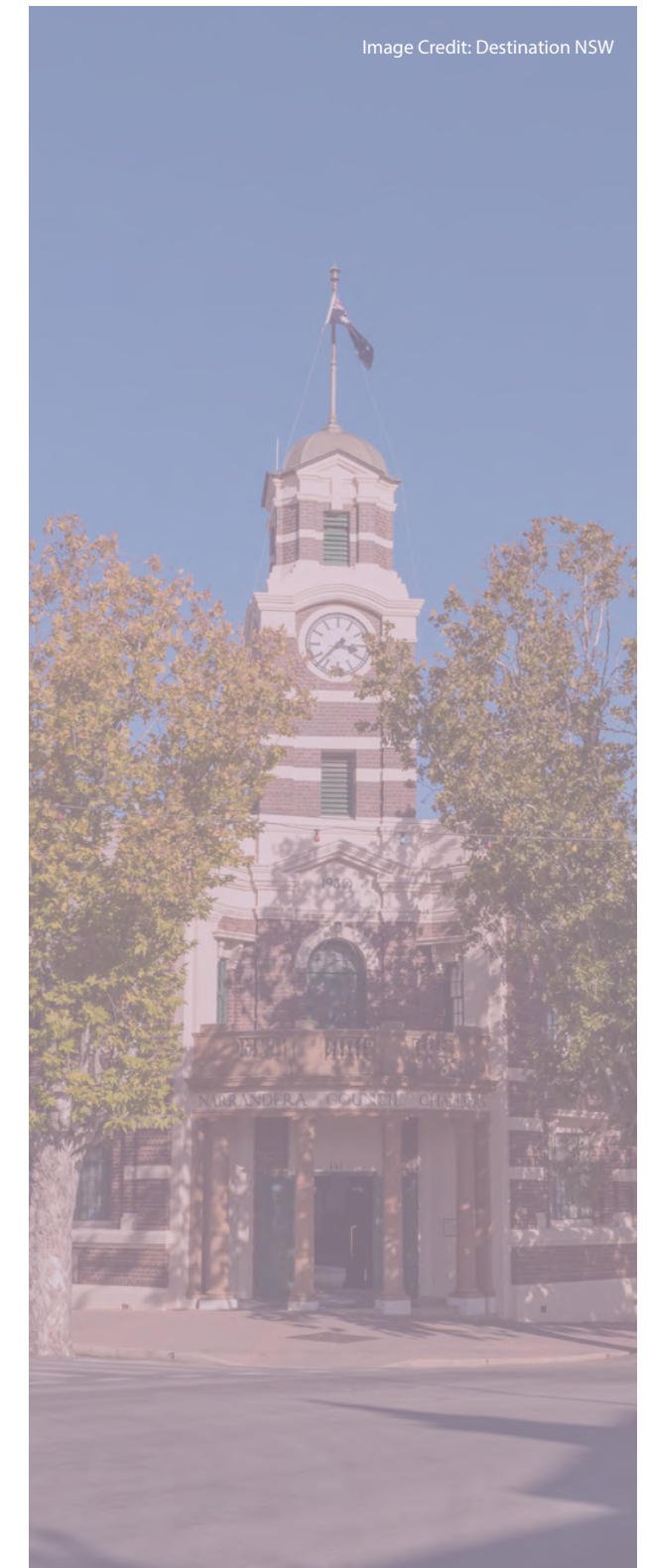
 PROJECT 3.4: RURAL INDUSTRY STRATEGIC PLAN

Key actions	
<ul style="list-style-type: none"> Prepare a strategic plan that identifies challenges for the agricultural sector and opportunities to increase its value, through supporting efficient land use, value-add opportunities and investment (e.g. agri-tourism, renewable energy, etc.). 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary Primary producers
Timeframe	
Medium	
Costs	
\$30,000-\$50,000	
Rationale	
<ul style="list-style-type: none"> Sustain and grow the value of the agricultural sector to ensure it remains a key driver of the economy, employment and social fabric of the Shire. 	
Link to KPIs	
<ul style="list-style-type: none"> Number of incoming business enquiries. Increased uptake of renewable energy sources. 	
Link to objectives	
<ul style="list-style-type: none"> Increase business investment and attraction. Improve community wellbeing and liveability. Increase consumption on local goods and services. Grow the local skilled workforce. 	

Low Priority Project/s


 PROJECT 3.5: BUSINESS ACCELERATOR PROGRAM (BUSINESS HUB)

Key actions	
<ul style="list-style-type: none"> Investigate the feasibility of establishing a Business Accelerator Program (or business hub) in Narrandera town centre to meet the needs of small businesses. Identify existing Council or private facilities that could be re-purposed to provide dedicated spaces supporting digital start-ups, micro-businesses, Indigenous/social enterprises, etc. Collaborate with NBG to use this space and provide a program of activities to meet business needs. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary NBG
Timeframe	
Long	
Costs	
0.5 FTE (to manage and coordinate the program and hub).	
Potential funding source/s	
Council	
Rationale	
<ul style="list-style-type: none"> Professional meeting spaces and dedicated business infrastructure is needed to support existing small businesses, as well as attract new businesses to the Shire. Access to ongoing support, mentoring and training will enable business activity, growth and development. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in number of meeting spaces and business facilities. 	
Link to objectives	
<ul style="list-style-type: none"> Increase business investment and attraction. 	



STRATEGIC PILLAR 4: INVESTMENT

High Priority Project/s




PROJECT 4.1: MAJOR INFRASTRUCTURE ADVOCACY DOCUMENT AND PROSPECTUS

Key actions	
<ul style="list-style-type: none"> Prepare an advocacy document that identifies and prioritises major public infrastructure priorities to support economic development. This document will list potential projects by priority status (high/medium/low), location, timeframes, funding requirements and funding sources. This includes local and cross-regional priorities that require government and/or private contributions, including: community and recreation infrastructure, transport infrastructure (e.g. road improvements, public transport services, shared pathways/trails), EV infrastructure (e.g. fast chargers, battery exchange), digital infrastructure, etc. Promote the prospectus, in collaboration with regional bodies, to reach government and private audiences and support funding advocacy. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary NSW Government, RDA Riverina
Timeframe	
Short	
Costs	
Existing Council resources	
Rationale	
<ul style="list-style-type: none"> Investment in key infrastructure projects are important for economic development as they provide economic stimulus throughout construction, as well as deliver economic, employment and community benefits once complete and operational. Having a list of infrastructure priorities, including funding requirements, timeframes and projected impacts, will support future Council decision making and advocacy. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in public infrastructure investment. Increase in investment enquiries, planning and building permits relating to residential, commercial and industrial properties. 	
Link to objectives	
<ul style="list-style-type: none"> Increase business investment and attraction. 	



PROJECT 4.2: PROGRESS DEVELOPMENT OF THE RED HILL INDUSTRIAL ESTATE

Key actions	
<ul style="list-style-type: none"> Deliver land sales to continue activation of the Red Hill Industrial Estate for job-creating enterprises. Achieve income from land sales to offset land development costs. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary -
Timeframe	
Short	
Costs	
Existing Council resources (additional resources may be required to implement)	
Rationale	
<ul style="list-style-type: none"> The expansion and development of Red Hill Industrial Estate is a key economic opportunity for the Shire, as it will support business investment for key manufacturing, transport and logistics sectors. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in supply of zoned employment and residential land. Increase in investment enquiries, planning and building permits relating to residential, commercial and industrial properties. Growth in the local business base. 	
Link to objectives	
<ul style="list-style-type: none"> Increase business investment and attraction. Grow the local skilled workforce. 	



PROJECT 4.3: DELIVER OUTCOMES CONSISTENT WITH THE LOCAL HOUSING AND EMPLOYMENT ZONE LAND STRATEGY

Key actions	
<ul style="list-style-type: none"> Implement the Local Housing and Employment Zone Land Strategy. Provide land use recommendations to Council to support planning and zoning changes to meet future housing and employment land needs. Actively promote investment and development opportunities in the villages within the Shire (including Barellan and Grong Grong), especially regarding land availability for new housing. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary -
Timeframe	
Short and ongoing	
Costs	
Existing (additional resources may be required to implement)	
Rationale	
<ul style="list-style-type: none"> This will facilitate the provision of suitable housing and employment land supply in Narrandera. Ensuring the Shire is 'investment-ready' to support residential, commercial and industrial developments, which will enable future economic growth. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in supply of zoned employment and residential land. Increase in investment enquiries, planning and building permits relating to residential, commercial and industrial properties. Growth in housing supply and housing diversity. 	
Link to objectives	
<ul style="list-style-type: none"> Increase business investment and attraction. 	

Low Priority Project/s



PROJECT 4.4: TRANSPORT AND LOGISTICS HUB FEASIBILITY STUDY

Key actions	
<ul style="list-style-type: none"> Examine the feasibility and viability of establishing a Transport and Logistics Hub in Narrandera (to leveraging its strategic location and access to key transport corridors). Consideration should be given to costs of development, preferred site, development requirements, etc. 	
Council role	
Lead	
Stakeholder support	
Primary Council	Secondary -
Timeframe	
Long	
Costs	
\$30,000-\$50,000	
Potential funding source/s	
Council, NSW Government, Federal Government	
Rationale	
<ul style="list-style-type: none"> Primary industry in Narrandera (e.g. manufacturing, transport and warehousing) could benefit from a dedicated transport and logistics hub, as it will support local business activity and expand export opportunities. A hub could also support business activity and investment at Red Hill Industrial Estate. 	
Link to KPIs	
<ul style="list-style-type: none"> Increase in investment enquiries, planning and building permits relating to residential, commercial and industrial properties. Growth in the local business base. 	
Link to objectives	
<ul style="list-style-type: none"> Increase business investment and attraction. Grow the local skilled workforce. 	



PROJECT 4.5: NARRANDERA AIRPORT MASTERPLAN

Key actions

- Support the delivery of a masterplan for Narrandera Airport, in collaboration with Leeton Shire Council, focusing on commercialisation opportunities, investment priorities and recommendations to support airport growth.
- Investigate opportunities to leverage the Airport to support industry (e.g. freight) and future investments (e.g. flight schools, passenger services).
- The masterplan will also examine the surrounding land to support a possible precinct for industry and employment.

Council role

Partner

Stakeholder support

Primary Council, Leeton Shire Council	Secondary Airport tenants
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Timeframe

Long

Costs

\$30,000-\$50,000

Potential funding source/s

NSW Government, Federal Government

Rationale

- An activated and commercialised airport will enhance the role of this key economic asset and maximises its contribution to the economy through investment and employment outcomes.

Link to KPIs

- Increase in investment enquiries, planning and building permits relating to residential, commercial and industrial properties.
- Growth in the local business base.

Link to objectives

- Increase business investment and attraction.
- Improve community wellbeing and liveability.
- Grow the value of the visitor economy.

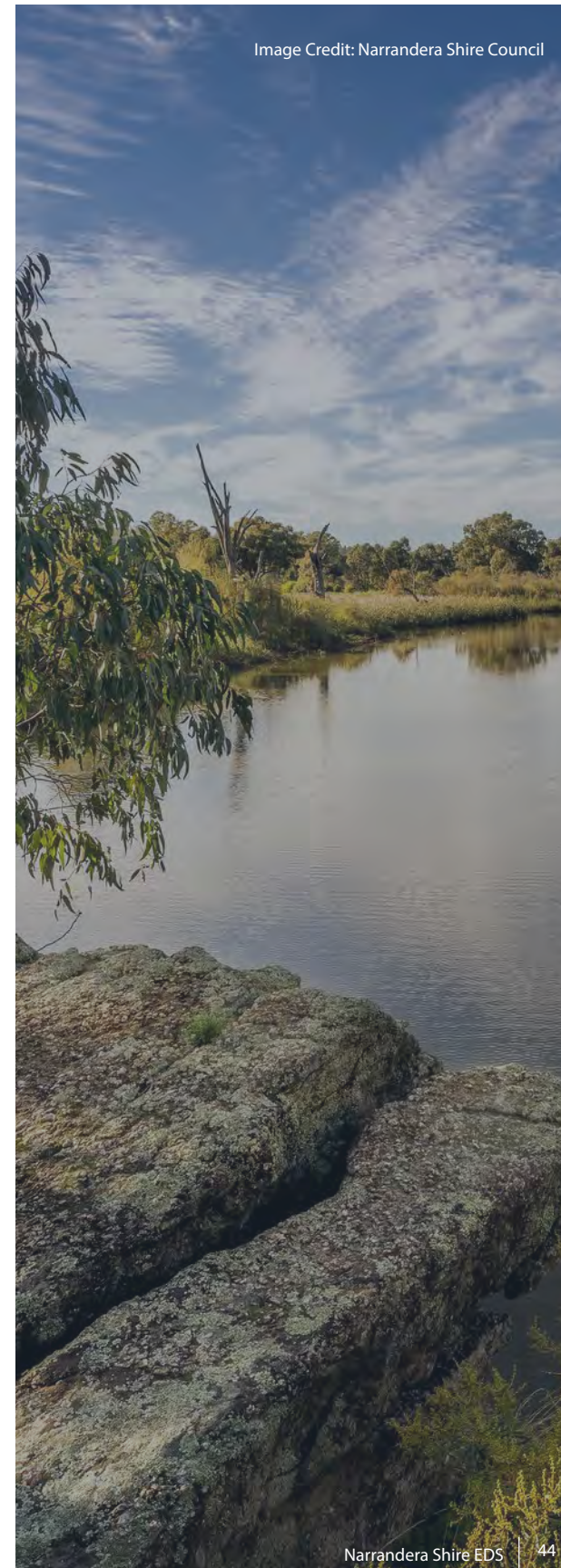


Image Credit: Narrandera Shire Council

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**APPENDIX B
STAKEHOLDER CONSULTATION**

The development of the Strategy was underpinned by stakeholder engagement, which identified the unique challenges and opportunities for Narrandera Shire. Consultation was undertaken with the following stakeholders, across June and July 2023. A summary of the industry and community survey responses is available in a separate document.

T6. CONSULTATION SUMMARY

Engagement Activity	Description
3 Council Workshops	Three council workshops with: <ul style="list-style-type: none"> • Councillors; • Councils Executive Leadership Team; and • Council Officers and Managers, with representatives from: <ul style="list-style-type: none"> • Building and Planning; • Corporate and Community; and • Tourism Team.
3 Industry Workshops	Three industry workshops with representatives from the following businesses: <ul style="list-style-type: none"> • Agriculture and agri-business; • Transport and logistics; • Health and aged care; • Hospitality; • Retail; • Education; • Accommodation; • Manufacturing – processing and fabrication; and • Trades and services industries.
6 Targeted Interviews	<ul style="list-style-type: none"> • Six interviews with local businesses, government agencies and community groups.
Industry and Community Survey (52 responses)	<ul style="list-style-type: none"> • Survey for local operators and members of the community, distributed by Council.

Source: Urban Enterprise, 2023.

NARRANDERA SHIRE

ECONOMIC DEVELOPMENT STRATEGY

2024-2028

Image Credit: Narrandera Shire Council



Delivery Program 2022-2026

Half Year Performance Review
January 2024 to 30 June 2024



1: DELIVERY PROGRAM 2022-2026

1: OUR COMMUNITY

1.1: To live in an inclusive, healthy and tolerant community with a positive attitude toward others

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.1.1	Acknowledge and celebrate our local Wiradjuri culture	Progress the implementation of the Cultural Plan to value our Wiradjuri Culture.	A community that is more aware of its Wiradjuri heritage.	Council continues to hold regular meetings of the Aboriginal Elders Liaison Group. These meetings have included the following agenda items; completion and opening of the Wiradjuri Wall, formal name change of Town Beach to Koori's Beach also NAIDOC Week celebrations which included a smoking ceremony and Wetlands Walkaround.	Community Support Manager	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.1.2	Support opportunities for community participation in diverse arts and cultural activities	Our Cultural Plan supports opportunities for the community in arts and our community through cultural events, programs and initiatives.	Number of events supported with details on participation and attendance.	<p>The goals, actions and outcomes of the Cultural Plan are facilitated by Council through its S.355 and Advisory Committees, various community groups, artists, artisans and community members. These groups support the aims and outcomes listed for the plan's 6 Goals.</p> <p>To increase usage of the Arts Centre and to promote Arts opportunities the Arts and Cultural Committee proposed a subsidy reducing fees when hiring the Arts Centre to not-for-profit community groups. The subsidy was approved by Council, but later amended through the annual Fees and Charges process to offer specific discounts to approved local community organisations. Eligible community groups, not-for-profit and incorporated associations are eligible (upon prior application) to receive a 50% discount. Service Clubs such as Rotary, Lions, CWA are similarly eligible to apply for a 75% discount. Applications must be made and approved prior to the event and no further discount or waiving of fees will be available.</p>	Community Development (including Library) Manager	Progressing	90%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.1.3	Work with event organisers to promote and improve participation in local events and festivals	Community events that are highly publicised and promoted with high levels of community participation and positive feedback.	Event statistics and participant feedback.	Contact with and publicity to assist local community groups initiate and promote community events is ongoing. In the past 6 months a number of community events have been successfully held; some have been assisted at a Council level with the support of the Events and Visitor Services Team Leader (EVSTL) and others on a more informal basis.	Events and Visitor Services Team Leader	Ongoing commitment	100%

1.2: Work together to advocate for quality health, education, youth and social services

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.2.1	Continue to work with the Aboriginal community fostering mutual respect and understanding through consultation seeking valuable feedback on important projects and initiatives	Build on the existing relationship and strengthen connections.	Summary of meetings held and the outcomes of consultation on projects and initiatives.	Council continues to hold regular meetings of the Aboriginal Elders Liaison Group. These meetings have included the following agenda items; completion and opening of the Wiradjuri Wall, formal name change of Town Beach to Koori's Beach also NAIDOC Week celebrations which included a smoking ceremony and Wetlands Walkaround.	Community Support Manager	Ongoing commitment	100%
1.2.2	Work with the Youth Council to implement the Youth Strategy	A Youth Council that is considered as part of Council.	Update of actions relating to the Youth Strategy also engagement and member recruitment opportunities.	The Narrandera Shire Youth Advisory Council held four Council meetings during the reporting period. The following agenda items were discussed; the resignation of two members, spring holiday break funding, summer/autumn holiday break funding, Youth Week 2024, completion of Blue Tree Project. The Youth Advisory Council held a number of events which were very well patronised including 'Paint with Mates', sewing workshops, an outdoor movie night, golf lessons and skate workshops.	Community Support Manager	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.2.3	Integrate the Youth Council into official Council and community events	A Youth Council that is engaged with leadership activities.	Outcomes achieved within the Youth Strategy, particularly the section of 'Voice' where the objective is to involve youth in the decisions that affect them.	The Youth Advisory Council meeting minutes are presented to Council each month at the Council Meeting. The recommendation contains important items that were discussed at each meeting. Regular meetings during the reporting period have been challenging due to resignations of current members and availability of remaining members. The Youth Advisory Council were able to complete the Blue Tree Project during the reporting period - the selected tree is located west on the roadside of the Newell Highway as you enter Narrandera from Gillenbah (southern side of the Murrumbidgee River).	Community Support Manager	Ongoing commitment	100%
1.2.4	Continued advocacy for the delivery of integrated health services and well-being programs.	Continued improvements in the delivery of integrated health services and wellbeing programs.	Improvements resulting from continued advocacy also outcomes from participation in the Narrandera Health Advisory Group.	The Mayor and General Manager attended three meetings of the Murrumbidgee Local Health District (MLHD) Liaison Committee and presented on the needs of the Narrandera community - issues covered included staffing, locums and accommodation options.	General Manager	Ongoing commitment	100%

1.3: To feel connected also safe

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.3.1	Maintain and enhance the connection between Council and the community using available communication channels	A community and Council that is engaged.	Statistical information from the monthly media report submitted to the Executive Leadership Team.	Council is very proactive in engaging with the community utilising various communication channels including social media, website, radio, newspaper, digital newsletters, physical newsletters and television.	Communications Officer	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.3.2	Continued advocacy for the strengthening of critical emergency services personnel and 'fit for purpose' infrastructure; also commence the Disaster Risk Reduction Fund Project which is 'building knowledge and improving practice in disaster risk reduction within the Riverina and Murray Joint Organisation footprint (RAMJO)'.	Critical emergency services and personnel are readily and consistently available to meet the current and emerging needs of the community.	Details of advocacy opportunities and outcomes relating to personnel numbers and infrastructure improvements.	The Disaster Risk Reduction Fund (DRRF) project has now been completed with Council receiving a needs analysis, community RediPlan Workshops, a Transport Vulnerability assessment and tools to embed disaster risk strategies into Councils Integrated Planning & Reporting documents.	General Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
1.3.3	Ensure that the CCTV network is functional and there is a program for enhancement	An enhanced CCTV network that captures anti-social behaviour.	A CCTV network that provides NSW Police with information to address anti-social behaviour leading to a reduction in requests to view footage.	Council staff have started working with contractors to replace the existing public CCTV cameras and install additional cameras at selected locations around Narrandera as part of a grant funded project - part of the project will include the Narrandera Police given access to live footage from the public cameras.	Information Technology Manager	Progressing	70%
1.3.4	Provide transport opportunities to support independent living at home	A community transport service that supports independent living at home.	The number of trips provided to clients by funding demographic, kilometres travelled cumulative per financial year and comparative to the previous year.	For the reporting period the Narrandera-Leeton Community Transport service delivered 978 hours of social support, 265 hours of garden maintenance, 0 hours of flexible respite, 2,052 trips and 13 home modifications to persons aged 65 years and over or 50 years and over for those who identify as Aboriginal or Torres Strait Islander. A total of 2,987 trips were delivered to transport disadvantaged clients.	Community Support Manager	Ongoing commitment	100%

2: OUR ENVIRONMENT

2.1: To value, care for and protect our natural environment

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.1.1	Establish strong partnerships to protect, expand and promote Narrandera's unique koala population with a vision to establish a research centre in Narrandera	Our koala population is protected by the scientific and broader community, and a koala research centre is established in Narrandera.	Progress in establishing a research centre in Narrandera, but also the actions taken to protect our koala population and data on the population when available.	Council continues collaboration with the Narrandera Koala Regeneration Committee to support its ongoing work to protect and grow the region's koala population. This partnership recently facilitated a significant meeting with the Australian Koala Foundation (AKF) to discuss the Key Individuals for Species Success (KISS) program and other potential conservation initiatives for this region's koala population. The KISS program is a targeted community-based approach to koala conservation that has achieved success in other regions.	Tourism and Economic Development Coordinator	Ongoing commitment	100%
2.1.2	Key environmentally sensitive areas under the control of Council are managed with awareness and sensitivity	Environmentally sensitive areas controlled by Council area managed appropriately.	Details of actions taken to prevent environmental damage; where there is a breach, remedial actions taken and measures to prevent reoccurrence.	The Narrandera Flora and Fauna Reserve, the Narrandera Wetlands, the Lake Talbot and Rocky Water Holes precincts are all managed in accordance with the Crown Land Management Act, 2016. A targeted weed control and inspection program is in place for priority weeds. Crown Reserve Funding has been secured to assist with a Prickly pear and Boxthorn control programs.	Open Space Recreation Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.1.3	Preservation and enhancement of our significant tree assets to maintain our signature streetscapes	The preservation and enhancement of trees within our townscapes is practiced and encouraged by Council.	Continuation of the tree audit to identify risks and potential early issues with specific tree species also details of ongoing maintenance to our tree assets and comparative statistical data on trees removed, plantings and any projects where trees will be a significant feature.	The tree replacement program is a continuing cycle. Major tree maintenance packages were temporarily postponed to ensure budget compliance - this was mostly due to storm events and the need to divert resources both personnel and financial. Urgent and high priority works have been completed. All trees managed by Council have been assessed through a tree audit and where necessary tree faults or other works have been updated into the tree plotter within Council's tree management system. Funding had been secured to reimburse the costs associated with the storm events. The remaining budget has been spent on a final tree maintenance package completed in June 2024.	Open Space Recreation Manager	Completed	100%

2.2: Enhance our public spaces to enrich our community

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.2.1	Continually assess playgrounds to determine if fit for purpose, ensure compliance with the relevant standards and they meet community needs relevant to the level of use of the area	All playgrounds are considered fit for purpose to applicable service standards and by the community.	Compliance with relevant playground standards and Council's insurer StateWide Mutual best practice manual titled 'Playgrounds'. Details of grant funding applications to maximise opportunities also details of planned improvement works.	Community playgrounds are inspected weekly or monthly depending on their location and the level of use of the playground. The inspection process and findings are documented and saved into Council's risk management system "Vault". Any remedial actions are assigned as tasks to staff with the task only completed once repairs or replacements have taken place. A new playground has been installed at the Narrandera Water Tower area and a preoperational inspection was completed prior to opening. Two staff have recently completed essential training provided by the Australian Government (www.training.gov.au) - Conduct operational inspection of park facilities which includes the identification of hazards, existing and potential risks, non-conformities with Australian Standards and WHS requirements. Kid Safe NSW were engaged to undertake an audit of the two new playgrounds at the Narrandera Water Tower and the inclusive play equipment at Marie Bashir Park.	Open Space Recreation Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.2.2	Implement a renewal and maintenance schedule to support a diverse range of building facilities for the community	Facilities are maintained so that they are fit for purpose and continue to support both organisational and community activities and that there is a strategic plan in place for their replacement or renewal.	Details of actual and proposed renewal and maintenance activities achieved in the financial year in accordance with the schedule and allocated budgets.	Council buildings renewal and maintenance program for the 2023-2024 financial year has been completed.	Projects and Assets Manager	Completed	100%

2.3: Maximise greater re-use of resources to increase sustainability within our community

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
2.3.1	Implementation of the Narrandera Shire Waste Management Plan and identify realistic opportunities for re-use of waste streams	Options to minimise waste streams to landfill to promote reuse and recycling are identified and progressed.	Statistical information for waste diverted from landfill obtained from the current EPA reporting regime.	The new waste transfer area at the Narrandera Landfill site is well advanced with the space to be completed and commissioned by end 2024.	Deputy GM Infrastructure	Progressing	80%
2.3.2	Source funding and implement short to medium term actions from the Narrandera Shire Council Climate Action Strategy	Council progresses the 24 short term to medium actions identified under its November 2020 Climate Action Strategy as funding opportunities arise.	Progress on the 24 short term to medium term actions.	Council is participating in a regional Council Power Purchasing Agreement (PPA) with the Hunter and Mid North Coast Joint Organisations for large site and streetlighting. Currently the procurement process is at the Stage 3 Request For Tenders phase. The purpose of the PPA is to secure a six year (up to 100% renewable energy) fixed price agreement for participating Councils.	Projects and Assets Manager	Progressing	40%

3: OUR ECONOMY

3.1: Create strong conditions for investment and job creation through quality infrastructure and proactive business support

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.1.1	Identify and develop targeted campaigns to attract industry/business also building on our distinctive strengths in agriculture and its related supply chains	New industries/businesses that situate their operation in the Shire as a result of targeted campaigns.	Outcomes of targeted campaigns that align with the Economic Development Strategy.	<p>Council formally considered the draft Narrandera Shire Economic Development Strategy 2024-2028 at the Council meeting on 18 June 2024 with an approved recommendation for public exhibition. The public exhibition phase has closed and pending final minor inclusions, the document will be formally adopted soon.</p> <p>Council also continued efforts to seek grant funding to expand the Red Hill Industrial Estate. This underpins Council's commitment to enhancing the region's infrastructure to facilitate the growth of established and emerging businesses.</p> <p>Council staff have received a number of enquiries regarding Stage 2 of the Red Hill Estate which will be progressed as appropriate.</p>	Tourism and Economic Development Coordinator	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.1.2	Promote collaborative marketing initiatives through regular meetings between businesses and Council on both a formal and informal basis	The business group and Council view their working relationship as constructive and progressive.	Details of meetings held, such as attendance also the outcomes achieved or proposed to be achieved.	During the reporting period Council continued to support the Narrandera Business Group (NBG) by assisting with the creation of an annual schedule of events for local businesses; by securing funding from the NSW Government Council was able to support the expansion of the annual Spring Fair - it is anticipated that this will become a regular event that can be self-sustaining through fund-raising activities. Council staff are in regular contact with the NBG and provide information for dissemination to members that will assist the development of individual businesses.	Tourism and Economic Development Coordinator	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.1.3	Promotion of Narrandera Shire using our heritage buildings, culture, location, waterways, ecotourism also business and sporting facilities	Promotion of the natural, cultural and built environments of our Shire results in increased tourism, business and sporting activity.	Details of promotional campaigns also the measuring of value-adding effects such as maximising visitor stays.	Council continues to actively promote the assets of Narrandera Shire including through the destination marketing material including the print material such as the Heritage Walk brochure, the second edition of Murrumbidgee Trails, Visit Riverina digital campaigns and Narrandera Tourism's social media and website collateral. Council also promotes various assets through paid advertising intermittently with various print medias.	Tourism and Economic Development Coordinator	Progressing	90%
3.1.4	Advocate and support the expansion of the Narrandera-Leeton Airport and increased business opportunities	The Narrandera-Leeton operations are strengthened by infrastructure upgrades including the parallel taxiway.	Outcomes measured by usage of the airport also advocacy for the enhancement of the Narrandera-Leeton Airport.	Council continues to seek opportunities to grow the airport, through aviation-related activities and by leasing land for aviation linked purposes. Through the Narrandera Shire Economic Development Strategy 2024-2028 - Project 4.5 identifies the need to develop a Narrandera Airport Master Plan, focusing on commercialisation opportunities and investment priorities to support airport growth.	Tourism and Economic Development Coordinator	Progressing	50%

3.2: Encourage new housing supply to meet the needs of the community

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.2.1	Actively seek and where possible, assist prospective developers to facilitate a mixed housing development that includes an independent living complex and affordable housing in Narrandera	A mixed housing development that includes independent living and affordable housing opportunities is built in Narrandera.	Advocacy actions to promote such a development within Narrandera.	Council maintains open channels of communication with prospective developers and local real estate agents to help facilitate potential housing developments in Narrandera, including an independent living complex and affordable housing. Council has also identified Council-owned land and is actively in discussions with possible housing developers for such a development.	Tourism and Economic Development Coordinator	Ongoing commitment	100%
3.2.2	Strategic land use planning for future housing, recreational, commercial and industrial needs	A housing and industrial land strategy is developed and implemented.	Land is identified within the new Local Environment Plan for future housing, recreational, commercial and industrial needs.	The Narrandera Local Housing & Employment Zone Land Strategy was adopted by Council at the December 2022 Council meeting. The identified actions, with the planning proposals for the two identified Employment Zone Land areas now being undertaken.	Deputy GM Infrastructure	Progressing	90%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
3.2.3	Continue to lobby NSW Government to resolve Aboriginal Land Claims on lands suitable for potential development	Aboriginal Land Claims relevant to the Shire's desired housing and industrial development strategies are heard and resolved.	Progress of any land claims proposed for settlement.	Discussions have been held with NSW Crown lands staff questioning the status of the Aboriginal Land Claims (ALC's) in Narrandera Shire - unfortunately there seems to be little progress at the State level to resolve the issues.	General Manager	Ongoing commitment	100%

4: OUR INFRASTRUCTURE

4.1: To have an improved and appropriately maintained road network

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.1.1	Submit funding applications to maximise opportunities to upgrade the local and regional road network	Commonwealth and State funding is sourced to upgrade the local and regional road network.	Details of financial applications submitted for road related funding also the details of successful applications.	All funding streams eligible for Council to apply for in 2023-2024 were submitted for consideration with a summary of applications below. Council has applied for and awaiting notification of: \$129,693 AGRN 1030 Emergency Works (EW) \$215,797 AGRN 1034 Emergency Works (EW) \$405,063 AGRN 1034 Immediate Reconstruction Works (IRW) \$506,802 AGRN 1034 Essential Public Asset Reconstruction Works (EPA-RW) Council has applied for and was successful in receiving: \$3,976,990 Regional Emergency Road Repair Fund (RERRF).	Works Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.1.2	Plan and undertake road maintenance and upgrades based on available funding	Local roads are maintained within budget with reference to the strategic 3 year works plan for upgrades and maintenance.	Details of works undertaken also statistical data such as kilometres and costing.	Council has completed 1.5 kilometres of sealed road rehabilitation (100% of scheduled works), 40.9 kilometres of scheduled gravel re-sheet works (115% of the years regular scheduled works), 495 kilometres of maintenance grading (119% of the years regular scheduled works), 15.4 kilometres of resealing (100% of the years regular scheduled works), 11.7 kilometres of shoulder widening (100% of the years regular scheduled works), replaced 2 bridges and constructed over 2 kilometres of new footpath. Included in these figures, Council has undertaken Essential Public Asset Reconstruction Works (EPA-RW) gravel re-sheet works of 9.9 kilometres of road network as part of Natural Disaster AGRN1001 (January 2022).	Works Manager	Completed	100%
4.1.3	Strategic lobbying for the replacement or upgrade of the bridge across the main irrigation canal on Irrigation Way	The bridge across the main canal along Irrigation Way is upgraded or replaced.	Lobbying outcomes until a successful outcome is achieved.	Council has ongoing communication with Transport for NSW and the Local Member, but there is no commitment to improve the bridge at this stage. Confirmation has been received that there are no funds allocated or planned at this stage for any of the required works.	Deputy GM Infrastructure	Ongoing commitment	20%

4.2: Actively investigate opportunities to enhance our potable water quality

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.2.1	Implement the adopted Integrated Water Cycle Management Plan (IWCM)	Implementation of the IWCM.	Actions taken to implement the IWCM.	Amendments to the Integrated Water Cycle Management Strategy IWCM are progressing. The scoping study of a new Water Treatment Plant is expected to be completed soon. Taste testing study was completed in December 2023, this involved pouring a different type of water into a cup with the participant rating the taste of each sample.	Water Sewer Manager	Progressing	50%
4.2.2	Continue to address water quality issues within the potable water supply network	Continued improvements to the Narrandera potable water supply as outlined in 2020 Clean Water Strategy.	Implementation of the action plan and statistical analysis of water quality monitoring reports.	Household water filters continue to be installed at the request of property owners. Replacement of water mains and hydrants to improve water quality and reliability has continued throughout the year. Funding for a new Water Treatment Plant was again sought under the National Water Grid Fund round 2, however Council was unsuccessful.	Water Sewer Manager	Progressing	50%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.2.3	Ensure that wastewater returned to the environment is in line with guidelines from relevant authorities	Wastewater is appropriately treated and returned to the environment.	Reporting on the wastewater testing regime and any variations outside of parameters of acceptable load limits of pollutant discharge.	The Environment Protection Authority return for 2023-2024 was submitted and approved in April 2024. Treated effluent discharge to the environment during the reporting year had 2 incidents of exceeding the permissible levels.	Water Sewer Manager	Progressing	50%
4.2.4	Keep the community informed of water supply matters and proposed infrastructure upgrades, encourage water customers to register and use the new water billing portal	An informed community about improvements to the Narrandera potable water supply.	The number of media items issued to the community relating to the potable water supply.	The timeline has progressed with the scoping study moving to the next phase, where water taste testing events were held on Friday 15 December 2023. As part of this process content was created and distributed using social media, the website of Council, the Narrandera Argus - at the event there were many face to face discussions held with consumers and key staff. There are regular posts using social media about emergency water and sewer works or planned works where there may be disruption to service availability or traffic impediments.	Communications Officer	Ongoing commitment	100%

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

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.1	Undertake stages 1 & 1A of the Narrandera Business Centre Upgrade, including the implementation of improved stormwater drainage and seek funding for the additional stages of the project	Stages 1 and 1A of the Narrandera Business Centre upgrade and improved stormwater drainage are implemented.	Milestones achieved as the project progresses.	Report presented to the June 2023 Council meeting resulted in the deferring this this project, due to strong community objection. The detailed design of the drainage scheme is complete, with grant funding to be secured for these works.	Deputy GM Infrastructure	Progressing	80%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.2	Through stakeholder consultation, in any project consider the diverse mobility needs of our community, consistent with the Disability Inclusion Action Plan	That the Disability Inclusion Action Plan is considered in any project.	Consideration of the Disability Inclusion Action Plan in any project and what elements of the Plan have been included in the project.	Council staff are and will continue to undertake stakeholder consultation to determine the mobility needs of our community in accordance with the Disability Inclusion Action Plan.	Projects and Assets Manager	Ongoing commitment	30%
4.3.3	Through community consultation develop a new masterplan for Marie Bashir Park	A masterplan for Marie Bashir Park is developed.	Details of actions taken to deliver a new masterplan, including a timeline and budget predictions.	The updated Marie Bashir Park Masterplan has been developed to incorporate the previous Narrandera Park Masterplan also the inclusion of new facilities like the Destination & Discovery Hub and rejuvenated playground. Extensive consultation was undertaken for the new facilities within the park such as the pump track and inclusive play equipment.	Open Space Recreation Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.4	Through consultation with all user groups of Narrandera Shire sporting facilities, prioritise improvements for venues and seek funding to implement the improvements	Sporting facilities are improved through works agreed with key stakeholders, users and the community.	Feedback from advisory groups and user groups also details of grant submissions.	Council staff are continuing to work with user groups to improve our sporting facilities - 3 new netball courts have been constructed in Barellan, spectator shelter areas constructed at both the Barellan and the Narrandera Sportsground precincts, an off-leash dog area has been built at the western boundary of Henry Mathieson Oval which is a fully fenced and gated area of land for the recreation needs of dogs (it is planned to install dog friendly play infrastructure soon).	Open Space Recreation Manager	Completed	100%
4.3.5	Establish an off-leash companion animal area adjacent to Henry Mathieson Oval	A purpose built off-leash companion animal park at Henry Mathieson Oval is available to the community.	Development of a new off-leash for companion animals.	Construction of the off-leash area adjacent to the Henry Mathieson Oval has been completed - enhancements to the area will be undertaken when funds become available including shelters, tree plantings and dog related activity devices.	Deputy GM Infrastructure	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
4.3.6	Source funding to improve vehicle parking at the Lake Talbot Water Park	Parking at the Lake Talbot Water park is maximised for all users.	Investigation and presentation to Council on available parking options and how the project is intended to be funded.	A detailed line marking layout has been completed with comments from the Lessee of the Lake Talbot Swimming Pool considered. Council staff are currently searching for suitable financial grant funding opportunities for this project.	Projects and Assets Manager	Ongoing commitment	15%

5: OUR CIVIC LEADERSHIP

5.1: Have a Council that provides leadership through actions and effective communication

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.1	Manage the functions of ARIC also the schedule of Internal Audits and Service Reviews.	Internal audits completed in accordance with the adopted program also service reviews carried out on identified areas of operation.	ARIC at its July 2022 meeting affirmed its commitment to 4 Internal Audits per financial year.	The Audit, Risk and Improvement Committee (ARIC) continues to progress to conformance with the guidelines for the management of ARIC released by the Office of Local Government mid December 2022. The ARIC have adopted the Terms of Reference and Internal Audit Charter and have appointed Mr Stuart Todd as the 3rd independent member. Since the last update, the National Audits Group continued in its capacity of Internal Auditor finalising 2 audits being Personnel Succession Planning/Attraction also Corporate Governance Framework - the other 2 internal audits for Community Transport and Treasury Functions - Investments are progressing.	Governance & Engagement Manager	Progressing	40%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.2	Support ethical, transparent and accountable corporate governance	A Council that supports ethical, transparent and corporate governance such as reporting on the Delivery Program every 6 months which is presented to Council and published to the community.	Presentation of information to Council and the community such as 6 monthly reporting of the actions contained within the Delivery Program being 31 December and 30 June.	Good governance promotes public confidence and is paramount to service delivery and the economic and efficient use of public money. Governance is the high-level processes and behaviours that ensure an organisation performs by achieving its intended purpose, complies with relevant laws, codes and directions while meeting community expectations of probity, accountability and transparency. Council achieves this in many ways - the most visible is the Council business paper also live streaming of non-confidential Council meetings to the community. The overarching document of Council is the Community Strategic Plan which is supported by key documents like the Delivery Program containing the strategies, actions and targets of Council which is reported to both Council and the community every 6 months - the report for 1 January 2024 to 30 June 2024 will be presented to Council in August 2024 and published to the community using the website of Council.	Governance & Engagement Manager	Ongoing commitment	100%

5.1.3	Gauge customer and resident satisfaction with services and operations	Identify trends within the areas of importance identified from the 2021 community survey and in 2024 action a new community survey and report on variation to important issues.	From the 2021 Community Survey identify areas of importance and identify trends. In the 2023-2024 budget ensure there are financial resources to conduct a third Community Survey to be used to develop the new Community Strategic Plan and other supporting documents for adoption prior to 30 June 2025.	From the 2021 Community Survey the 4th largest performance gap analysis (importance v satisfaction) was 'Council being transparent' - importance was scored at 87% & 61% satisfaction - the performance gap being 26%. The 2016 Community Survey also identified this as an issue and following the 2016 survey the position of Communications Officer was established. Since 2016 the Communications Officer actively promotes media releases, community events, the works and activities of Council also emergency information such as water main breaks or other information that needs to be disseminated quickly. Traditional print media is also used in conjunction with social media platforms with Council maintaining its monthly newsletter sent through Australia Post to all residents of the Shire. Face-to-face events are also held such as the recent Special Variation consultation and the Listening Posts whereby the community meet with Councillors and staff about matters for consideration for the next budget.	Governance & Engagement Manager	Progressing	75%
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Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.4	Report on compliance with the financial performance measures within the annual financial statements	Financial reporting is compliant with measures set by the Office of Local Government also the NSW Audit Office.	Attaining or exceeding the benchmark ratios for the financial performance measures.	The Auditor General NSW contractors RSD Audit are currently working with staff to finalise the 2023-2024 Financial Statements - the draft statements will be first presented to the Audit, Risk and Improvement Committee on Monday 19 August 2024 with a recommendation that Council refer the accounts for formal audit.	Deputy GM Corporate & Community	Completed	100%
5.1.5	Continue strategic advocacy for the strengthening of the Shire centres of learning	Improvements to our centres of learning.	Learning centre outcomes such as improved course availability and advancements in technology to assist in remote learning.	Council provides funding for the annual academic and citizenship awards at all schools within the Shire and continues to advocate for improved education systems for residents. Opportunities are provided for school students to undertake work experience and training at the Council.	General Manager	Ongoing commitment	100%
5.1.6	Continue strategic advocacy for the improvement of telecommunication networks across the Shire	Improved telecommunications network in the Shire.	Outcomes of advocacy, improved infrastructure and reduction in the number of 'black spots'.	Council staff liaise closely with both Telstra and Field Solutions Holdings Ltd (FSG) to have new communication towers installed at the villages of Grong Grong and Kamarah.	General Manager	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.7	Make representations to both Federal and State Government agencies to determine the feasibility of the Lake Mejum and Lake Coolah concept	An informed decision of the feasibility of the Lake Mejum and Lake Coolah water storage concept is made and relayed to all stakeholders.	Progress of representations and outcomes of any study.	A further submission has been made to the Murrumbidgee River Strategy urging the State Government to again include the Lake Coolah project in the list of actions to be investigated. Successfully liaised with the consultants preparing the Drought Resilience Study for the western Murrumbidgee region to include the project in their strategy.	General Manager	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.8	Ensure that workforce policies remain current in a changing environment	An organisation where workforce policies suit a changing work environment and succession planning is in place for key roles.	Compliance to the policy review schedule also details of organisational training and successes in attaining qualifications. Succession planning for key roles is in place.	<p>The high workload in the Human Resources team has delayed the review of policies and procedures, The team has recently been able to review the following:</p> <ul style="list-style-type: none"> • POL132 Alcohol and Other Drugs Policy and Procedure • POL074 First Aid Policy & Procedure • POL089 Recruitment of Employees Policy • POL095 Corporate Uniform and Appropriate Dress Policy • POL093 Study Assistance Policy <p style="padding-left: 40px;">New Policy - Mental Health Policy</p> <p>These policies are now on 28-day display to employees for comment and/or suggestions.</p> <p>Other policies reviewed waiting formatting and placement on the ELT agenda are:</p> <ul style="list-style-type: none"> . Leave Policy and procedure . Recruitment procedure . EEO Procedure. 	Human Resources Manager	Progressing	80%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.9	Maintain the connection with Price Waterhouse Cooper to complete the LG Performance Excellence Program on an annual basis	Participation in the annual Price Waterhouse Cooper survey titled LG Performance Excellence Program.	Completion of the survey on time, reporting the findings to the Executive Leadership Team.	Council has participated in the Price Waterhouse Cooper survey each year since 2017. This is a very extensive survey and the information sought is from across most of the operations of Council. The LG Performance Excellence Program was last completed in 2023. Unfortunately, Price Waterhouse Cooper have advised that they have discontinued this reporting.	Human Resources Manager	Completed	100%
5.1.10	Ensure our workforce is well trained and meets the needs of the organisation now and into the future with succession planning for key roles within the organisation	A workforce that is well skilled and succession planning for key roles in place.	Details of organisational training and successes in attaining qualifications also details of successional appointments where appropriate.	The National Audit Group have recently undertaken a review of Councils extensive documentation in relation to succession planning. Council was able to provide all information required and is now waiting for the report and resulting action plan. Council continues to provide employees with training as required and encourage employees to undertake external study to aid with career progression	Human Resources Manager	Ongoing commitment	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.11	Recognise the achievements of the Council workforce	A workforce that is recognised for performance, qualifications and service.	Continue the practice of hosting breakfasts with recognition of improved work outcomes as well as qualifications attained and service awards, also use the internal Communique to recognise individual and team efforts.	The 2023 event recognising employee achievements was held on the 12 October 2024. The MC for the function was Stacie Mohr and was held over the lunch period and provided information on Psychosocial presented by a representative from Altius, Council's Governance and Engagement Manager, Craig Taylor, presented information regarding changes to protected interest disclosures and the General Manager, George Cowan, provided information on the special variation process and requirements. Mayor Neville Kschenka presented the service awards to employees which included 7 x 10 year awards, 5 x15 year, 1 x25 year and 2 x35 year awards. The General Manager also presented the Academic Achievements which consisted of 2 Degrees, 3 Diplomas and 2 Certificate IV's.	Human Resources Manager	Completed	100%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.12	Maintain an Information Technology Strategy that meets the needs of the organisation, is fit for purpose and provides best value for money	An appropriate Information Technology Strategy is in place and operating.	System availability (or uptime) indicating whether critical business operating systems are fully functioning during the standard business hours of operation but excluding scheduled maintenance or scheduled downtime.	The current Information Management Strategy is referenced each year for the budget preparation process. Information Technology staff have completed staff consultation for the next strategy update.	Information Technology Manager	Progressing	40%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.13	Actively protect the organisation from cyber threats such as spear phishing emails and unauthorised access to the network	Cyber threats to the organisation are reduced.	Addressing issues detected from periodic auditing or penetration testing.	All staff and Councillors have completed mandatory cyber security training in the last 6 months. Staff and councilors are informed weekly of any threats discovered by the Information Technology (IT) section or alerted to Council by Cyber Security NSW. IT are providing 6 monthly reports to the Executive Leadership Team of recorded Cyber Incidents at Council. IT staff have created a Mandatory Data Breach Policy and Response Plan as required by recent changes to the Privacy and Personal Information Protection Act, 1998.	Information Technology Manager	Ongoing commitment	50%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.14	Monitor the availability of Federal and State funding grants payable to Council	Income from funding sources is accounted for and acquitted.	Maintenance of documents that detail grant funding opportunities applied for and if the application was successful and the acquittal of funds.	Council has developed a centralised register that records grant applications and from where the funding is being sourced. Should the funding be successful then other information is required such as the date and the amount of the funding received, the proposed date of acquittal as well as the actual date of acquittal. The centralised register also provides other essential financial information including the amount received, amount expended and remaining funds of the grant as well as if a contract liability or contract asset exists.	Finance Manager	Progressing	75%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.15	Maximise the revenue streams of Council	Revenue for Council is maximised.	Arrears collection statistics comparative to previous years, investment return against investment benchmark.	Council's Revenue Officer closely monitors property arrears and manages these cases in accordance with established policies and procedures. Arrears statistics are reported to Council monthly along with details on the number of assessments being managed by Council's debt recovery agency. Throughout the year assessments are monitored for rateability i.e., rateable to non-rateable and non-rateable to rateable. The Finance Manager regularly reviews financial investments in accordance with the Investment Policy and a report detailing the invested monies of Council is presented to each Council meeting - this report details all transactions that have taken place within the preceding month and gives a snapshot of the portfolio and credit limits to make sure that Council remains within the prescribed amount allowed for each financial institution.	Finance Manager	Progressing	90%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.16	Provide a summary of ranger activities, including the number of dogs and cats registered in accordance with the Companion Animals Act 1998	Monitoring of Companion Animal statistics and compliance statistics.	Community awareness activities and information on companion animal registration, impounding, release, re-homing and euthanasia.	Companion Animal statistics reported to each Council meeting. Community awareness campaigns were promoted during the year.	Deputy GM Infrastructure	Ongoing commitment	80%
5.1.17	Provide a summary of Development Applications received and assessed	Development applications received and assessed within established timeframes also statistical information on development applications received cumulative annually and comparatively to the previous year.	Development application activity statistics based on annual cumulative and previous year comparative information.	Development activity report and statical data provided to each Council meeting.	Deputy GM Infrastructure	Ongoing commitment	80%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.18	Maintain an up to date Asset Management Strategy and supporting Asset Management Plans which are reflected within the 10 year capital works program.	Measurement will be the completion of projects identified in the Long Term Financial Plan or other supporting plans.	The performance target will be to have contemporary Asset Management Plans that have a 10 year rolling forecast, a 4 year timeline to guide asset decision making with detailed actions to be included or referenced within the annual Operational Plan.	Updated Asset Management Strategy and supporting management plans have been adopted by Council. Staff are working on finalising long term renewal plans to be included into the relevant asset plans.	Projects and Assets Manager	Progressing	50%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.1.19	Investigate solutions that will assist in the financial stability of Narrandera Shire Council to undertake major capital expenditure such as a Special Rate Variation (SRV). A SRV would enable the commencement of the major capital works project - Narrandera CBD stormwater infrastructure duplication project.	Measurement will be the listing of outcomes and where successful the resulting benefits to the community.	The performance target would be to list the solutions being considered with commentary on the progress of assessing, planning, consultation and implementation.	Following extensive community consultation an application for a special variation was made to the Independent Pricing and Regulatory Tribunal NSW (IPART). That application made by Council was approved with Council granted a 48% general rate increase to be phased in over two years. The first year of that increase has been levied as part of the 2024-2025 rate levy.	General Manager	Progressing	100%

5.2: Promote a community spirit that encourages volunteerism and values effective partnerships

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.2.1	Through energised Advisory Committees seek input for the improvement of facilities and services under their management	Advisory Committees that are proactive and provide input for improvements to amenities as outlined in their Terms of Reference.	Outcomes achieved for improvements.	The Parkside Museum S.355 Committee has made great strides in improving and reinvigorating the Museum through hard work and some strategic grant funding. Over the last 6 months the final works in the 'Old is New-New is Old' program have been completed with the installation of screens allowing visitors to view the various aspects of the project. Funding under the 'Lights on Doors Open program' has been received which, along with volunteer committee labour, will facilitate a clean-up and revamp of the front yard of the Museum increasing visibility and improving street appeal. The Arts and Cultural Committee is working to promote the Arts Centre while the Bettering Barellan and Grong Grong Community Committees are committed to their respective villages. Representatives of the Railway Facility Management Committee work in a volunteer capacity to keep the station building operating for passengers, prior to new arrangements with NSW Trains being put in place.	Community Development (including Library) Manager	Progressing	80%

Action Code	Action Name	Performance Measure	Performance Target	Comments	Responsible Officer Position	Status	Progress
5.2.2	Encourage volunteerism within Council operations and across the Shire where possible with recognition of volunteers at key times such as 'National Volunteer Week'	Identify opportunities where additional volunteers may be able to become involved in the operations of Council and strategies to retain the volunteers.	Statistical information on the number of volunteers within the organisation and the tasks performed, also details of recognition events.	Volunteer numbers and hours remain high at the Narrandera Shire Library, Parkside Museum and Community Transport. A dedicated group of volunteers also remain involved in Council S.355 and Advisory committees. Narrandera is also fortunate to have a number of active and involved Service organisation and community groups who support a range of community activities and causes. Traditional Service organisations such as Rotary, the CWA and Lions are joined by Arts focused organisations such as NACNET and the With One Voice Community Choir to provide the Community with options to come together. Nominated Community volunteers have again been honoured with inclusion on the NSW Hidden Treasures Honour Roll.	Community Development (including Library) Manager	Progressing	80%



Access to Council Information Policy 2024

POL020



NARRANDERA SHIRE COUNCIL

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Policy No: POL020
Policy Title: Access to Council Information Policy
Section Responsible: Governance
Minute No/Ref: XX/XXX
Doc ID: 8364

1. INTENT

The purpose of this Policy is to outline Council's commitment to improving accountability and transparency by ensuring that members of the public can access information in accordance with the *Government Information (Public Access) Act, 2009 (GIPA Act)*.

2. SCOPE

This policy applies to the provision of information held by Council under the terms of the *Government Information (Public Access) Act 2009 (GIPA Act)* promoting a system of responsible and representative democratic government that is open, accountable, fair and effective. GIPA Act requires Council to be proactive in the release of information where possible, providing there is no over-riding public interest against disclosure.

This policy applies to all

- Councillors of Narrandera Shire Council
- all employees of Narrandera Shire Council
- contractors engaged who perform work for, or on behalf of Council
- work experience students and volunteers
- members and office bearers of Committees or Advisory Committees of Council
- consultants who undertake public official functions.
- members of the public community.

3. OBJECTIVE

The objective is to provide the community as much access as possible to information held consistent with its duties and obligations in accordance with a number of statutes.

4. POLICY STATEMENT

Narrandera Shire Council is committed to the following principles regarding public access to documents and information:

- open and transparent government,
- consideration of the public interest in relation to requests, and
- respect for the privacy of individuals.

5. PROVISIONS

5.1 METHODS OF ACCESS

There are four ways to access information through the *Government Information (Public Access) Act, 2019*:

- **Mandatory Release** – Section 18 of the GIPA Act and Schedule 1 of the GIPA regulations lists documents which may be inspected, free of charge, during normal office hours. This information is known as ‘open access information’ and any copies made may attract a photocopy charge.
- **Proactive Release** – Council can make a decision to release additional information that is not covered by the mandatory provision.
- **Informal Application** – This allows the public to request in writing using the appropriate form information without the need to submit a formal application with the information available for inspection free of charge, copies of documents may incur charges not exceeding reasonable photocopying costs. This form of access does not allow for the applicant to seek any type of review of the determination.
- **Formal Application** – This involves a request for a large volume of information, extensive research or the information relates to a third party personal or business information. This application requires the appropriate form to be completed with enough information for the required information to be identifiable. A formal application must be accompanied by the statutory fee with the fee charged for each hour of processing unless the information sought is personal information about the applicant then the first 20 hours of processing time is free. Lodgement of a formal access entitles the applicant to review rights such as an internal review, review by the Information and Privacy Commissioner and review by the NSW Civil and Administrative Tribunal.

Council publishes both open access information and topic specific information within its website, Facebook page, media releases and newsletters.

5.2 ACCESS TO INFORMATION

Whilst Council aims to allow access to information either free or on payment of a prescribed fee, there may be information on file that is protected either under the *Government Information (Public Access) Act, 2019*, the *Privacy and Personal Information Protection Act, 1998* or the *Local Government Act, 1993*.

In determining whether there is an overriding public interest against the disclosure of the information, Council will fully consider the Public Interest Test.

What is the Public Interest Test? When deciding to release information, Council must weigh the factor in favour of disclosure against the public interest factors against disclosure. Unless there is an overriding public interest against disclosure, Council must provide the information.

The only considerations against disclosure that Council will applying the public interest test are those provided in the GIPA Act namely but not limited to:

- Responsible and effective Government – information which could reasonably be expected to prejudice Ministerial responsibility to Parliament, prejudice the effectiveness or integrity of any investigation or review.
- Law enforcement and security – information which could reveal the identity of an informant.
- Individual rights, judicial processes and natural justice – reveal an individual's personal information, prejudice any Court proceedings or expose a person to a risk of harm or of serious harassment or serious intimidation.
- Business interests of agencies and other persons – undermine competitive neutrality, reveal commercial-in-confidence provisions of a contract.
- Environment, culture, economy and general matters – prejudice the conservation of any place or object of natural, cultural or heritage value.
- Secrecy provisions – where the release of the information could constitute a contravention of a provision of any other Acts that prohibit disclosure.
- Exempt documents under interstate Freedom of Information legislation – where Government communication is identified as being exempt.

5.3 FORMAL APPLICATION PROCESS

Upon receipt of a formal application, Council must acknowledge receipt of the application and accept or reject the application within five working days.

If the application is invalid and does not contain enough information to process the Council staff member determining the application must assist the applicant to enable a valid application.

A decision regarding access to information must be made within 20 working days after receipt of the application. The decision period can be extended by up to 10-15 days if third party consultation is required or records are required to be retrieved from Council's archives.

5.4 RIGHTS OF REVIEW AND APPEAL

A right of review exists only for formal applications made in accordance with the GIPA Act. No right of review exists for informal applications.

If an applicant has lodged a formal application and is aggrieved by a decision of Council, that person is entitled to a review of the decision in any of the following methods:

5.4.1 Internal Review by Council

The applicant can seek an internal review to be made by Council within 20 working days following the date of receipt of the decision.

The applicable fee A fee of \$40.00 must be paid upon application of the review of the decision.

The internal review cannot be conducted by the original decision maker and is to be no one less senior than the decision maker.

An internal review is not available to the applicant if the initial decision was made by Council's delegated principal officer.

A decision of the internal review must be made within 15 working days and 25 working days if consultation is required.

5.4.2 Review by the Information Commissioner

Must be made by the applicant within 40 working days following the date of receipt of the decision.

The Information Commissioner will consider the application and the onus is on Council to justify the decision.

The Information Commissioner can make a recommendation for reconsideration of the matter by Council and or refer the matter to the **NSW Civil and Administrative Tribunal NCAT**.

5.4.3 Review by NSW Civil and Administrative Tribunal (NCAT)

Must be made by the applicant within 40 working days following the date of receipt of the decision.

If the decision is the subject of review by the Information Commissioner, an application for NCAT review can be made at any time up to 20 working days after the applicant is notified of the completion of the Information Commissioner's review. The onus is again on Council to justify decision.

5.5 DISCLOSURE LOG

As required by the GIPA Act, Council must keep and maintain a disclosure log which is to record all formal access applications made to Council that Council decides to provide access to if the information is information that Council considers may be of interest to other members of the public. The disclosure log must include the date the application was decided, a description of the information to which access was provided in response to the application.

5.6 COPYRIGHT

Copyright issues may arise when requests are made for copies of documents held by Council. The Commonwealth *Copyright Act*, 1968 takes precedence over State legislation. Therefore, the right to copy documents under the GIPA Act does not override the *Copyright Act*, 1968. Nothing in the GIPA Act or Regulations permits Council to make government information available in any way that would constitute an infringement of copyright. Access to copyrighted documents will be granted by way of inspection only unless the copyright owner's written consent is provided. Where authority is unable to be obtained, copies of copyright material will not be provided. Copyright material includes, but not limited to, plans/drawings, consultant reports and survey reports.

Council is not required to make information available in any way that would constitute a breach of copyright.

5.7 THIRD PARTY CONSULTATION

Third party consultation must be taken when the Application to access information includes:

- Personal information about a person, or
- Concerns the person's business, commercial, professional or financial interest, or
- Concerns research that has been, is being, or is intended to be, carried out by or on behalf of the person, or
- Concerns the affairs of a government of the Commonwealth or other State (and the person is that government).

If the third-party objects to the release of their information, they must show evidence consistent with the GIPA Act as to why to restrict the release of information. The evidence provided by the third party will be taken into account; however, in any event the decision to release information rests with Council.

5.8 INFORMATION ABOUT DEVELOPMENT APPLICATIONS

Information contained in the following records (whenever created) is prescribed as open access information:

Development applications (within the meaning of the *Environmental Planning and Assessment Act*, 1979) and any associated documents received in relation to a proposed development including the following:

- i. home warranty insurance documents
- ii. construction certificates
- iii. occupation certificates
- iv. structural certification documents
- v. town planner reports
- vi. submissions received on development applications
- vii. heritage consultant reports

- viii. tree inspection consultant reports
- ix. acoustics consultant reports
- x. land contamination consultant reports

Information contained in the following records is not open access information:

- i. plans and specifications for any residential parts of a proposed building, other than plans that merely show its height and its external configuration in relation to the site on which it is proposed to be erected
- ii. commercial information, if the information would be likely to prejudice the commercial position of the person who supplied it or to reveal a trade secret.

5.9 LIMITS ON DISCLOSURE OF PERSONAL INFORMATION (SECTION 18 PRIVACY AND PERSONAL INFORMATION PROTECTION ACT 1998)

Personal Information contained in correspondence with the Council will not be disclosed to third parties unless:

- The document has been presented in an open forum of Council or Council Committee meeting.
- Information about identifiable individuals is already publicly available from a readily accessible source such as, the white pages or yellow pages, internet search or other public documents.
- The individuals to whom the personal information relates to is reasonably likely to have been aware or has been made aware of the likelihood of disclosure.
- The purpose of the request for access is directly related to the purpose for which Council collected the information and Council has no reason to believe that the individual would object.
- It is established (without disclosing any personal information contained in the relevant documents) that the person seeking access already knows all of the personal information contained in the file.
- Council believes on reasonable grounds that the disclosure is necessary to prevent or lessen a serious and imminent threat to the life or health of the individual concerned or someone else.
- The individual has expressly consented to the disclosure.

5.10 LOCAL GOVERNMENT ACT 1993

Section 739 of the *Local Government Act*, 1993 may request that any material that is available (or is to be made available) for inspection be prepared or amended so as to omit or remove any matter that would disclose the persons' place of living if the person believes that the disclosure would place or places the personal safety of the person or of members of the person's family at risk. Such requests are to be made to the General Manager and must give particulars of the relevant risk which is to be verified by a statutory declaration.

Council will process any such application in accordance with Section 739 and advise the applicant of the outcome.

5.11 ENQUIRIES

If doubt exists as to whether access should be given to a particular document or documents, a determination must be sought from the Public Officer.

6. DEFINITIONS

- **Documents:**
 - Files and correspondence
 - Public Registers
 - Any record that contains personal or private information of an individual.
- **Personal or Private Information:** information or an opinion about an individual whose identity is apparent or can reasonably be ascertained from the information.
- **Individual:** a person or anybody that is at law a legal identity such as a company or a registered body).

7. ROLES AND RESPONSIBILITIES

7.1 GOVERNANCE AND ENGAGEMENT MANAGER & RECORDS OFFICER

- The Governance and Engagement Manager and the Records Officer are responsible for ensuring that information is available for perusal according to scheduled appointments and for removing information which have been determined as exempt under the relevant statute.

7.2 PUBLIC OFFICER

- The Public Officer, or an officer under delegation from the Public Officer, is responsible for ensuring this policy is observed and for providing a determination on access to documents.

8. RELATED LEGISLATION

- *Government Information (Public Access) Act, 2009,*
- *Government Information (Public Access) Regulation, 2009*
- *Privacy and Personal Information Protection Act, 1998 - Council is required to comply with the Information Protection Principles relating to the management of personal information held by Council. This policy must therefore be read in conjunction with Council's Privacy Management Plan.*
- *Health Records and Information Privacy Act, 2002*
- *State Records Act, 1998*
- *Local Government Act, 1993*
- *Environmental Planning and Assessment Act, 1979*
- *Companion Animals Act, 1998*
- *Copyright Act, 1968.*

9. RELATED POLICIES AND DOCUMENTS

- **Adopted** Code of Conduct
- Guidelines published by the NSW Information and Privacy Commissioner
- **Adopted Council** Agency Information Guide

10. VARIATION

Council reserves the right to review, vary or revoke this policy in accordance with legislation, regulation and award changes, where applicable. Council may also make changes to this policy and the relevant procedures from time-to-time to improve the effectiveness of its operation.

11. PREVIOUS VERSIONS

Reference to a superseded policy number and/or name is also considered a reference to the new policy number. This policy was previously named:

- CS310 Access to Council Information

POLICY HISTORY

Responsible Officer	Governance & Engagement Manager		
Approved by	General Manager		
Approval Date	DD/MM/YYYY		
GM Signature <i>(Authorised staff to insert signature)</i>			
Next Review	01/06/2027		
Version Number	Endorsed by ELT	Endorsed by Council	Date signed by GM
1 Adopted	-	-	15/07/2008
2 Reviewed	-	-	15/11/2011
3 Reviewed	-	-	18/11/2014
4 Reviewed	-	-	20/08/2019
5 Reviewed	DD/MM/YYYY	DD/MM/YYYY	DD/MM/YYYY

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12. Acknowledgement of Training Received (if required)

I hereby acknowledge that I have received, read and understood a copy of Council's XXXXX Policy.	
Employee Name	
Position Title	
Signature	
Date	



Land Leases and Licences Policy 2024 POL027



NARRANDERA SHIRE COUNCIL

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Policy No: POL027
Policy Title: Land Leases and Licences Policy
Section Responsible: Governance
Minute No/Ref: XX/XXX
Doc ID: 8342

1. INTENT

Council recognises that it is the registered owner of, or manages parcels of land or spaces, which are not required in the short term but have the potential to be of benefit in the future.

2. SCOPE

This policy applies to entities wishing to lease or license portions of vacant land or unused spaces owned or controlled by Council (In many most cases these applicants will be the owners of land adjoining road reserves). This policy is also intended to for permits issued by Council such as an Agistment Permit for the use of land or a Memorandum of Understanding for the occupation of space.

3. OBJECTIVE

The utilisation and maintenance of small parcels of vacant land or unused spaces under the control of Council.

4. POLICY STATEMENT

Council owns or has control of a number of many parcels of vacant land or unused spaces including closed or unused roads. These lands or spaces are usually surplus to Council's immediate requirements and should but have the potential to be used at a later date, in the short term consideration should be given to potential leasing/licencing or occupation opportunities. be leased or licensed so they may be maintained in reasonable order.

In some instances, Council is the Manager for Crown Reserves with the *Crown Land Management Act, 2016* requiring Council to consider environmental, social, cultural

heritage and economic considerations before making decisions about leasing/licencing or other occupation tenures.

5. PROVISIONS

5.1 COMPLIANCE

Proposed leases/licenses or other tenures will be processed to comply with the provisions of the *Local Government Act 1993*, *Local Government (General) Regulation, 2021*, *Real Property Act, 1900*, *Roads Act 1993*.

Where the land is Crown Land, additional investigation will be required to determine the status of any Aboriginal Land Claim over the land or if a Native Title Claim has been lodged in respect of the land. Legislation applicable for Crown Land is the *Crown Land Management Act, 1993*, the *Aboriginal Land Rights Act, 1983* and the *Native Title Act, 1993*.

5.2 CONDITIONS

Lease/Licence/Permit/Memorandum of Understanding conditions generally cover the following; however, each application will be assessed on an individual basis and appropriately conditioned: ~~unless a specific condition is warranted for a particular parcel of land:~~

1. Term will generally be on a 12 monthly basis with the payment of an annual rental fee for the year ending 30 June that is subject to variation based on the annually adopted Schedule of Fees and Charges or adjusted by a fixed percentage annually or by another agreed method. ~~in annual revenue policy.~~
2. Lessee/Licensee/Permit Holder/MoU Partner must hold and maintain public liability insurance of not less than 20 million dollars.
3. Notwithstanding Clause 1, Council reserves the right to terminate the lease/licence/permit agreement by giving two (2) months' notice in writing.
4. The Lessee/Licensee/Permit Holder/MoU Partner reserves the right to terminate the lease agreement by providing Council with two (2) months' giving notice in writing.
5. Use of leased/licensed/permit occupied/MoU space land will be restricted to approved activities such as private access to a property, agistment or other approved activities. ~~, eg: grazing and agriculture.~~
6. No improvements other than fencing works shall be undertaken without the approval of Council. ~~Council's approval and no trees shall be removed.~~
7. No existing structures or vegetation such as trees are to be removed.
8. No excavation works of greater than 300mm from the natural surface level are to be undertaken.
9. The period of a lease/licence/permit or MoU will be in accordance with the provisions contained within the *Local Government Act 1993*, *Roads Act 1993* also the *Crown Land Management Act, 1993*.

10. The Lessee/Licensee/**Permit Holder/MoU Partner** shall be responsible for bush fire hazard reduction and eradication of any **noxious** weeds and feral animals on the land **where applicable**.

6. DEFINITIONS

- **Aboriginal Land Claim:** Is a process of applying for the return of certain Crown Lands to Aboriginal peoples as compensation for dispossession.
- **Lease:** A lease arises when a landlord grants a tenant a legal right to exclusive possession of premises for a specified period of time in return for the payment of rent. ~~A contractual agreement by which one party conveys an estate in property to another party, for a limited period, subject to various conditions, in exchange for something of value, but still retains ownership.~~
- **Licence:** A licence arises when a licensor grants a licensee a contractual right to occupy premises in return for the payment of a licence fee. ~~A license is normally created where a person is granted the right to use premises without becoming entitled to exclusive possession of them. If the agreement is merely for the use of the property in a certain way and on certain terms while the property remains in the owner's possession and control, the agreement operates as a license. A license does not create any estate or interest in the property to which it relates. It only makes an act lawful which otherwise would be unlawful.~~
- **Memorandum of Understanding:** An agreement formalising the terms of a relationship or set an agreed way of operating between two parties.
- **Native Title Claim:** Native title is the name Australian law gives to the traditional ownership of land and waters that have always belonged to Aboriginal people according to their traditions, laws and customs.
- **Permit:** A permit arises when the property owner grants permission to another person or entity for a non-invasive but specific purpose, generally issued to an adjoining land owner for the grazing of stock.
- **NSC Council:** Narrandera Shire Council.

7. ROLES AND RESPONSIBILITIES

- Corporate and Community Services for the receipt of an application, initial assessment to determine the status of the land, referral to Infrastructure Services, reporting to Council and/or other authorities. The final processes involve statutory advertising if necessary then finalisation of the application by issuing a document for signature by both parties, advising debtors of the new invoicing arrangement and updating of the Council land register Doc ID 54467.

- Infrastructure Services provide advice on the application such as; does the land/space contain essential infrastructure or is the land/space proposed for future road widening or extension purposes. The comments to be reported back to Corporate and Community Services should contain recommendations and details of any conditions to be applied.

8. RELATED LEGISLATION

- *Aboriginal Land Rights Act, 1983*
- *Local Government Act, 1993*
- *Local Government (General) Regulation, 2021*
- *Native Title Act, 1993*
- *Real Property Act, 1900*
- *Roads Act, 1993*
- *Crown Lands Management Act, 2016*

9. RELATED POLICIES AND DOCUMENTS

- *Annual Schedule of Fees and Charges*
- *Council land register*

10. VARIATION

Council reserves the right to review, vary or revoke this policy in accordance with legislation, regulation and award changes, where applicable. Council may also make changes to this policy and the relevant procedures from time-to-time to improve the effectiveness of its operation.

11. PREVIOUS VERSIONS

Reference to a superseded policy number and/or name is also considered a reference to the new policy number. This policy was previously named:

- CS60 Land Leases & Licences Policy.

POLICY HISTORY

Responsible Officer	Governance & Engagement Manager		
Approved by	General Manager		
Approval Date	DD/MM/YYYY		
GM Signature <i>(Authorised staff to insert signature)</i>			
Next Review	01/06/2027		
Version Number	Endorsed by ELT	Endorsed by Council	Date signed by GM
1 Adopted	-	-	29/04/1997
2 Reviewed	-	11/12/2013	25/08/2014
3 Reviewed	15/01/2018	-	15/01/2018
4 Reviewed	DD/MM/YYYY	DD/MM/YYYY	DD/MM/YYYY

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12. Acknowledgement of Training Received (if required)

I hereby acknowledge that I have received, read and understood a copy of Council's Land Leases & Licences Policy.	
Employee Name	
Position Title	
Signature	
Date	



Unreasonable Complainant Conduct 2024 POL054



NARRANDERA SHIRE COUNCIL

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Policy No: POL054
Policy Title: Unreasonable Complainant Conduct Policy
Section Responsible: Governance
Minute No: 21/085
Doc ID: 9151

1. INTENT

This policy has been developed to assist all staff members to better manage instances of Unreasonable Complainant Conduct ('UCC').

2. SCOPE

Narrandera Shire Council has zero tolerance towards any harm, abuse or threats directed toward elected members, staff, volunteers, or persons providing goods, services or works on behalf of Council. Conduct of this kind will be dealt with under this policy and in accordance with our duty of care and workplace health and safety responsibilities.

3. OBJECTIVE

The aim of this policy is to ensure that all persons associated with Council:

- Feel confident and supported in taking action to manage UCC
- Act fairly, consistently, honestly, and appropriately when responding to UCC
- Are aware of their roles and responsibilities in relation to the management of UCC and how this policy will be used
- Understand the types of circumstances **is important** when ~~it may be appropriate to managing~~ UCC using one or more of the following mechanisms:
 - The strategies provided in the NSW Ombudsman publication Managing Unreasonable Conduct by a Complainant of 4 October 2020 **2021** ISBN: 978-1-925885-16-3 ~~1884-54-2~~ www.ombo.nsw.gov.au including the strategies to change or restrict a complainant's access to our services;
 - Alternative dispute resolution strategies to deal with conflicts involving complainants and members of our organisation;

- Legal instruments such as trespass laws/legislation to prevent a complainant from coming onto our premises and orders to protect specific staff members from any actual or apprehended personal violence, intimidation or stalking
- **Being aware that the *Work Health and Safety Act, 2011* provides a framework to protect the health, safety and welfare of all workers and others in relation to NSW workplaces and work activities.**
- Have a clear understanding of the criteria that will be considered before we decide to change or restrict a complainant's access to our services
- Are aware of the processes that will be followed to record and report UCC incidents as well as the procedures for consulting and notifying complainants about any proposed actions or decisions to change or restrict their access to our services
- Are familiar with the procedures for reviewing decisions made under this policy, including specific timeframes for review.

4. POLICY STATEMENT

Narrandera Shire Council recognises that members of the community have a right to express an option and is committed to being accessible and responsive to all complainants who approach Council for assistance. It is important for Council to manage unreasonable complainant conduct for several reasons such as:

- The resources of Council are limited and must be used efficiently in dealing with other requests from customers and the many other functions of Council - all customers are entitled to an equitable share of time and resources;
- Council is responsible for ensuring the health, safety and wellbeing of its elected members, staff, volunteers, and others associated with Council;
- Often unreasonable conduct can make it harder to resolve an issue and the process is unnecessarily prolonged. Unreasonable conduct can change the focus of the original grievance and damage relationships between the complainant and Council.

Narrandera Shire Council will take proactive and decisive action to manage any complainant conduct that negatively and unreasonably affects us and will support our staff to do the same in accordance with this policy.

5. PROVISIONS

5.1 DEFINING UNREASONABLE COMPLAINANT CONDUCT

5.1.1 Unreasonable Complainant Conduct

Most complainants who engage with Council act reasonably and responsibly in their interactions, even when experiencing high levels of distress, frustration, and anger about an issue. However, in a very small number of cases some complainants behave in ways that are inappropriate and unacceptable – despite the best efforts to assist them. Some complainants become aggressive and are verbally abusive towards our people, they threaten harm and violence, bombard our office with unnecessary and excessive phone

calls and emails, make inappropriate demands on our time and our resources and refuse to accept our decisions and recommendations in relation to their complaints. When complainants behave in these ways, we consider their conduct to be 'unreasonable'.

Unreasonable Complainant Conduct ('UCC') is any behaviour by a current or former complainant which, because of its nature or frequency raises substantial health, safety, resource or equity issues for our organisation, our staff, other service users and complainants or the complainant themselves.

UCC can be divided into five categories of conduct:

- Unreasonable persistence
- Unreasonable demands
- Unreasonable lack of co-operation
- Unreasonable arguments
- Unreasonable behaviours.

5.1.2 Unreasonable persistence

Unreasonable persistence is continued, incessant and unrelenting conduct by a complainant that has a disproportionate and unreasonable impact on our organisation, staff, services, time and/or resources. Some examples of unreasonably persistent behaviour include:

- An unwillingness or inability to accept reasonable and logical explanations including final decisions that have been comprehensively considered and dealt with
- Persistently demanding a review simply because it is available and without arguing or presenting a case for a review
- Pursuing and exhausting all available review options when it is not warranted and refusing to accept further action cannot or will not be taken on their complaints
- Reframing a complaint to get it taken up again
- Bombarding our organisation with phone calls, visits, letters, emails (including cc'd correspondence) after repeatedly being asked not to do so
- Contacting different people within our organisation and/or externally to get a different outcome or more sympathetic response to their complaint.

5.1.3 Unreasonable demands

Unreasonable demands are any demands (express or implied) that are made by a complainant that have a disproportionate and unreasonable impact on our organisation, staff, services, time and/or resources. Some examples of unreasonable demands include:

- Issuing instructions and making demands about how we have/should handle their complaint, the priority it was/should be given, or the outcome that was/should be achieved

- Insisting on talking to a senior manager or the General Manager personally when it is not appropriate or warranted
- Emotional blackmail and manipulation with the intention to guilt trip, intimidate, harass, shame, seduce or portray themselves as being victimised – when this is not the case
- Insisting on outcomes that are not possible or appropriate in the circumstances – for example for someone to be dismissed or prosecuted, an apology and/or compensation when there is no reasonable basis for expecting this
- Demanding services that are of a nature or scale that as an organisation it is not possible to provide, and this has been explained to the complainant repeatedly.

5.1.4 Unreasonable lack of co-operation

Unreasonable lack of cooperation is an unwillingness and/or inability by a complainant to cooperate with members of our organisation, or complaints system and processes that results in a disproportionate and unreasonable use of our services, time and/or resources. Some examples of unreasonable lack of co-operation include:

- Sending a constant stream of comprehensive and/or disorganised information without clearly defining any issues of complaint or explaining how they relate to the core issues being complained about – only where the complainant is clearly capable of doing this
- Providing little or no detail with a complaint or presenting information in ‘dribs and drabs’
- Refusing to follow or accept our instructions, suggestions, or advice without a clear or justifiable reason for doing so
- Arguing frequently and/or with extreme intensity that a particular solution is the correct one in the face of valid contrary arguments and explanations
- Displaying unhelpful behaviour – such as but not limited to withholding information, acting dishonestly and misquoting others.

5.1.5 Unreasonable arguments

Unreasonable arguments include any arguments that are not based in reason or logic, that are incomprehensible, false, or inflammatory, trivial, or delirious and that disproportionately and unreasonably impact upon our organisation, staff availability, service delivery and/or general resources. Arguments are unreasonable when a complainant:

- fails to follow a logical sequence
- makes statements that are not supported by any evidence and/or are based on conspiracy theories
- rejects other valid and contrary arguments
- makes statements that are trivial when compared to the amount of time, resources, and attention that the complainant demands
- make statements that are false, inflammatory, or defamatory.

5.1.6 Unreasonable behaviour

Unreasonable behaviour is conduct that is unreasonable in all circumstances – regardless of how stressed, angry, or frustrated that a complainant presents themselves. Such behaviour unreasonably compromises the health, safety, security and wellbeing of members of our organisation, other customers and indeed the complainant themselves.

Some examples of unreasonable behaviours include:

- Acts of aggression, verbal abuse, derogatory, racist, or grossly defamatory remarks
- Actions of harassment, intimidation, or threats of physical violence
- Actions of offensive, confronting and threatening correspondence
- Threats of harm to self or third parties, threats of harm with a weapon or threats to damage property also actions to disrupt normal business activities such as a bomb threat or the spread of anthrax
- Actions of stalking individuals either at work or at home or online
- Emotional manipulation.

5.2 RESPONDING TO AND MANAGING UCC

5.2.1 Changing or restricting a complainant's access to our services

UCC incidents will generally be managed by limiting or adapting the ways that Council interacts with and/or deliver services to the complainant by restricting:

- Who they have contact with such as limiting a complainant to a sole contact person/staff member in our organisation
- What they can raise with us such as restricting the subject matter of communications that is considered appropriate that the organisation will consider and respond to
- When they can have contact such as limiting a complainant's contact with our organisation to a particular time, day, or length of time, or curbing the frequency of their contact
- Where they can make contact such as limiting the locations where face-to-face interviews will be allowed such as in a secured facility or areas of the office
- How they can make contact such as limiting or modifying the forms of contact that the complainant can have including modifying or limiting face-to-face interviews, telephone, and written communications, prohibiting access to Council premises, contact through a representative only, taking no further action or terminating our services altogether
- **At all times, being aware that the Work Health and Safety Act, 2011 provides a framework to protect the health, safety and welfare of all workers and others in relation to NSW workplaces and work activities.**

When using the restrictions provided in this section, we recognise that discretion will need to be used to adapt them to suit a complainant's personal circumstances such as levels of comprehension, literacy and numeracy skills and any other factors unique to the

circumstance. As an organisation we recognise that more than one strategy may need to be used in individual cases to ensure appropriateness and efficacy.

5.2.2 Who – limiting the complainant to a sole contact point

Where a complainant contact a number of people at various levels within the organisation to have issues addressed, changes their issues of complaint repeatedly or reframes the complaint, or raises an excessive number of complaints it may be appropriate to restrict access to a single staff member (a sole contact point) who will exclusively manage their engagement with Council. This will ensure they are dealt with consistently and may minimise the chances for misunderstandings, contradictions and manipulation.

To avoid excessive stress on individuals the sole contact officer's supervisor will provide them with regular support and guidance as needed. Also, the Governance and Engagement Manager will review the arrangement every six months to ensure that the officer is managing/coping with the arrangement.

Complainants that are restricted to a sole contact person will however be given the contact details of one additional staff member who they can contact if their primary contact is unavailable such as instances of leave or are otherwise unavailable for a period of time.

5.2.3 What – restricting the subject matter of communications that we will consider

Where complainants repeatedly send written communication such as letters, emails, or online forms that raise trivial or insignificant issues, perhaps contain inappropriate or abusive content or relate to a complaint or issue that has already been comprehensively considered and/or reviewed (at least once) by the organisation, we may restrict the issues/subject matter the complainant can raise with us/we will respond to. For example, we may:

- Refuse to respond to correspondence that raises an issue that has already been dealt with comprehensively, that raises a trivial issue, or is not supported by clear or any evidence. The complainant will be advised that future correspondence of this kind will be read and filed without acknowledgement unless we decide that we need to pursue it further in which case it will be reviewed in a reasonable timeframe and manner
- Restrict the complainant to one complaint/issue per month, attempts to circumvent this restriction by raising multiple complaints or issues in the one complaint may result in modifications or further restrictions being placed on access
- Return correspondence to the complainant and require amendments to remove inappropriate content before agreeing to consider its contents. A copy of the inappropriate correspondence will also be made and kept for our records to identify repeat or further UCC incidents.

5.2.4 When – limiting when and how a complainant can contact us

If a complainant's telephone, written or face-to-face contact with our organisation places an unreasonable demand on our time or resources because it is overly lengthy such as an item of disorganised or voluminous correspondence or it affects the health, safety and

security people within our organisation because it involves behaviour that is persistently rude, threatening, abusive or aggressive, we may limit when and/or how the complainant can interact with us. This may include:

- Limiting telephone calls or face-to-face interviews to a particular time of the day or days of the week
- Limiting the length or duration of telephone calls, written correspondence, or face-to-face interviews such as
 - Telephone calls may be limited to 10 minutes at a time and will be politely terminated at the end of that time period
 - Lengthy written communications may be restricted to a maximum of say 15 typed or written pages, single sided, font size 12 or it will be sent back to the complainant to be organised and summarised. This option is only appropriate in cases where the complainant can summarise the information and refuses to do so.
- Limiting face-to-face interviews to a maximum of 45 minutes duration
- Limiting the frequency of telephone calls, written correspondence, or face-to-face interviews. Depending on the natures of the service(s) provided we may limit:
 - Telephone calls to 1 every two weeks/ month; or
 - Written communications to 1 every two weeks/month; or
 - Face-to-face interviews to 1 every two weeks/month.

For irrelevant, overly lengthy, disorganised or frequent written correspondence we may also:

- Require the complainant to clearly identify how the information or supporting materials they have sent to us relate to the central issues that we have identified in their complaint
- Restrict the frequency with which complainants can send emails or other written communications to our office
- Restrict a complainant to sending emails to a particular email account such as the organisation's main email account or perhaps block their email access altogether and require that any further correspondence be sent through Australia Post only.

5.2.5 Writing only restrictions

When a complainant is restricted to 'writing only' they may be restricted to written communications through:

- Australia Post only; or
- Email only to a specific staff email or our general office email account; or
- ~~Fax only to a specific fax number; or~~
- Some other relevant form of written contact, where applicable.

If a complainant's contact is restricted to 'writing only', the Governance and Engagement Manager will clearly identify the specific means that the complainant can use to contact our office such as Australia Post. Also, if it is not suitable for a complainant to enter our premises to hand deliver their written communication, this must be communicated to them in writing.

Any communications that are received by our office in a manner that contravenes a 'write only' restriction will either be returned to the complainant or read and filed without acknowledgement.

5.2.6 Where – limiting face-to-face interviews to secure areas

If a complainant is violent or overtly aggressive, unreasonably disruptive, displays threatening or demanding or makes frequent unannounced visits to our premises as an organisation we may consider restricting our face-to-face contact.

These restrictions may include:

- Restricting access to secured premises or areas of the office such as the reception area or a secured room or facility
- Restricting the ability to attend our premises to specified times of the day and/or days of the week only such as when additional security is available or to times/days that are less busy
- Allowing them to attend our office on an 'appointment only' basis and only with specified staff present. During these meetings staff should always seek support and assistance of a colleague for added safety and security
- Banning the complainant from attending our premises altogether and allowing another form of contact only such as by way of written correspondence, telephone, or online zoom.

5.2.7 Contact through a representative only

In cases where it is not possible to completely restrict contact with a complainant and their conduct is particularly difficult to manage, it may be that contact is to be through a support person or representative only. The support person may be nominated by the complainant but must be approved by the Governance and Engagement Manager.

When assessing the suitability of a representative or support person, Governance and Engagement Manager should consider factors like the nominated representative or /support person's competency in numeracy and literacy skills, demeanor and /behaviour and their relationship with the complainant. If the Governance and Engagement Manager determines that the representative or support person may exacerbate the situation with the complainant, the complainant will be asked to nominate another person, or the organisation may be able to assist them in this regard.

5.2.8 Completely terminating a complainant's access to our services

In rare cases and as a last resort when all other strategies have been considered and/or attempted, the Governance and Engagement Manager and the General Manager may decide that it is necessary for our organisation to completely restrict a complainant's contact and access to our services.

A decision to have no further contact with a complainant will only be made if it appears that the complainant is unlikely to modify their behaviour, or their conduct poses a significant risk to members of our organisation or other persons associate with the organisation because it involves one or more of the following types of conduct:

- Acts of aggression, verbal and/or physical abuse, threats of harm, harassment, intimidation, stalking, assault
- Damage to property whilst on any premises of the organisation
- Threats with a weapon or common office items that can be used to harm another person or themselves
- Physically preventing a staff member from moving around freely either within their office or during an off-site visit such as entrapment
- Conduct that is otherwise unlawful.

In these cases, the complainant will be sent a letter notifying them that their access has been restricted as outlined in Appendix A of Part 4 attached.

A complainant's access to our services and our premises may also be restricted (directly or indirectly) using the legal mechanisms such as trespass laws or legal orders to protect members of our organisation from personal violence, intimidation or stalking by a complainant.

5.3 ALTERNATIVE DISPUTE RESOLUTION

5.3.1 Using alternative dispute resolution strategies to manage conflicts with complainants

If the Governance and Engagement Manager and the General Manager determine that the organisation is not able to terminate services to a complainant in a particular case or that such actions may bear some responsibility for causing or exacerbating their conduct, consideration could be given to use an alternative dispute resolution strategy such as mediation and conciliation in an attempt to resolve the conflict with the complainant and attempt to rebuild the relationship. If an alternate strategy is considered to be an appropriate option in a particular case, the resolution will be conducted by an independent third party to ensure transparency and impartiality.

As an organisation we recognise that in UCC situations, alternate dispute resolution may not be an appropriate or effective, particularly if the complainant is uncooperative or resistant to compromise. Therefore, each case will be assessed on its own facts to determine the appropriateness of an alternate approach.

5.4 APPEALING A DECISION TO CHANGE OR RESTRICT ACCESS TO OUR SERVICES

5.4.1 Right of appeal

Complainants are entitled to one appeal of a decision to change or restrict their access to our services. This review will be undertaken by a senior staff member who was not involved in the original decision to change or restrict the complainant's access. This staff member will consider the complainant's arguments along with all relevant records regarding the complainant's past conduct. They will advise the complainant of the outcome of their appeal by letter which must be signed off by the General Manager. The staff member will then refer any materials or records relating to the appeal to the Governance and Engagement Manager to be kept in the appropriate file.

If a complainant continues to be dissatisfied after the appeal process, they may seek an external review from an oversight agency such as the NSW Ombudsman. The Ombudsman may accept the review (in accordance with its administrative jurisdiction) to ensure that as an organisation we have acted fairly, reasonably, and consistently and have observed the principles of good administrative practice including procedural fairness.

5.5 NON-COMPLIANCE WITH A CHANGE OR RESTRICTION ON ACCESS TO OUR SERVICES

5.5.1 Recording and reporting incidents of non-compliance

All staff members are responsible for recording and reporting incidents of non-compliance by complainants. This should be recorded in a file note in councils electronic document management system and a copy forwarded to the Governance and Engagement Manager who will decide whether any action needs to be taken to modify or further restrict the complainant's access to our services.

5.6 PERIODIC REVIEWS OF ALL CASES WHERE THIS POLICY IS APPLIED

5.6.1 Period for review

All UCC cases where this policy is applied will be reviewed every three months or six months (depending on the nature of the service provided) and not more than 12 months after the service change or restriction was initially imposed, continued, or upheld.

5.6.2 Notifying the complainant of an upcoming review

The Governance and Engagement Manager will invite all complainants to participate in the review process unless they determine that this invitation will provoke a negative response from the complainant such as resulting in additional unwarranted behaviour. The invitation will be given, and the review will be conducted in accordance with the complainant's access restrictions.

See Appendix G – Sample letter notifying a complainant of an upcoming review.

5.6.3 Criteria to be considered during a review

When conducting a review, the Governance and Engagement Manager will consider:

- Whether the complainant has had any contact with the organisation during the restriction period
- The complainant's conduct during the restriction period
- Any information or arguments put forward by the complainant for review
- Any other information that may be relevant in the circumstances.

The Governance and Engagement Manager may also consult any staff members who have had contact with the complainant during the restriction period.

NOTE – Sometimes a complainant may not have a reason to contact our office during their restriction period. As a result, a review decision that is based primarily on the fact that the complainant has not contacted our organisation during their restriction period (apparent compliance with our restriction) may not be an accurate representation of their level of compliance or reformed behaviour. This should be taken into consideration, in relevant situations.

See Appendix H – Sample checklist for reviewing an access change/restriction.

5.6.4 Notifying a complainant of the outcome of a review

The Governance and Engagement Manager will notify the complainant of the outcome of their review using the appropriate method of communication as well as a written letter explaining the outcome. The review letter will:

- Briefly explain the review process
- Identify the factors that have been considered during the review
- Explain the decisions and outcome of the review and the reasons for it.

If the outcome of the review is to maintain or modify the restriction the review letter will **also**:

- Indicate the nature of the new or continued restriction
- State the duration of the new restriction period
- Provide the name and contact details of the Governance and Engagement Manager or relevant officer who the complainant can contact to discuss the letter
- Be signed by the Governance and Engagement Manager or preferably the General Manager.

See Appendix I – Sample letter advising the complainant of the outcome of a review.

5.6.5 Recording the outcome of a review and notifying relevant staff

Like all other decisions made under this policy, the Governance and Engagement Manager is responsible for keeping a record of the outcome of the review, updating the

electronic document management system and notifying all relevant staff of the outcome of the review including if the restriction has been withdrawn.

5.7 MANAGING STAFF STRESS

5.7.1 Staff reactions to stressful situations

Dealing with complainants who are demanding, abusive, aggressive, or violent can be extremely stressful and at times distressing or even frightening for all people within our organisation - both experienced and inexperienced persons can succumb to the stress and anxiety. As an organisation we understand that it is normal to get upset or experience stress and anxiety when dealing with difficult situations.

As an organisation we have a responsibility to support persons who experience stress and anxiety because of situations arising at work and we will do our best to provide staff with debriefing and counselling opportunities also peer review of the matter. However, to do this we also need help of other persons within the organisation such as colleagues to identify stressful incidents and situations. Persons have a responsibility to notify relevant supervisors or senior managers of UCC incidents and indeed any other stressful incidents that they believe require management involvement.

In circumstances where the matter becomes personal against individuals within the organisation the matter should be considered for referral to an external third party to manage, remembering that Council has an obligation under the *Work Health and Safety Act, 2011 to provide a framework to protect the health, safety and welfare of all workers and others in relation to NSW workplaces and work activities.*

5.7.2 Debriefing

Debriefing means talking things through following a difficult or stressful incident. It is an important way of reducing stress and anxiety; many people naturally do this with colleagues after a difficult telephone call, but debriefing can also be done with a supervisor or senior manager or as a team following a significant incident. We encourage all staff to engage in an appropriate level of debriefing, when necessary.

As an organisation we encourage people to access an external professional service if it is felt that professional intervention is required. The Employee Assistance Program is widely advertised within the organisation and is a free, confidential counselling service paid by Council for limited sessions. Further information about this service is available through the Human Resources team.

5.8 OTHER REMEDIES

If other measures are necessary, the organisation will consider providing all reasonable support to ensure the safety and wellbeing of the person.

5.9 TRAINING AND AWARENESS

Narrandera Shire Council is committed to ensuring that all staff are aware of and know how to use this policy. All staff who deal with complainants in the course of their work will

also receive appropriate training and information on using this policy and on managing UCC on a regular basis through either face-to-face training, information provided in the Council communique and on induction.

5.10 OMBUDSMAN MAY REQUEST COPIES OF OUR RECORDS

Narrandera Shire Council will keep records of all cases where this policy is applied, including a record of the total number of cases where it is used every year. This data may be requested by the Ombudsman to conduct an overall audit and review in accordance with its administrative functions and/or to inform its work on UCC.

6. DEFINITIONS

- **UCC:** Unreasonable Complainant Conduct

7. ROLES AND RESPONSIBILITIES

7.1 All staff

All staff are responsible for familiarising themselves with this policy as well as the Individual Rights and Mutual Responsibilities of the Parties to a Complaint in Appendix B. Staff are also encouraged to explain the contents of this document to all complainants particularly those who engage in UCC or exhibit the early warning signs for UCC.

Staff are also encouraged and authorised to use the strategies and scripts provided in Appendix A of the practice manual to manage UCC:

Strategies that effectively change or restrict a complainant's access to our services must be considered by the Governance and Engagement Manager or above as provided in this document.

Staff are also responsible for recording and reporting all UCC incidents they experience or witness (as appropriate) to the Governance and Engagement Manager or above within 24 hours of the incident occurring, using the sample UCC incident form in Appendix C. A file note of the incident should also be copied into the electronic document management system.

7.2 The Governance & Engagement Manager

The Governance and Engagement Manager in consultation with the General Manager has the responsibility and authority to change or restrict a complainant's access to our services in the circumstances identified in this policy. When doing so they will consider the criteria in Appendix A Part 2 attached (adapted into a checklist) and will aim to impose any service changes or restrictions in the least restrictive ways possible. Their aim, when taking such actions will not be to punish the complainant, but rather to manage the impacts of their conduct.

When applying this policy, the Governance and Engagement Manager will also aim to keep at least one open line of communication with a complainant. However, we do

recognise that in extreme situations all forms of contact may need to be restricted for some time to ensure the health and safety and security of our staff and/or third parties.

The Governance and Engagement Manager is also responsible for recording, monitoring and reviewing all cases where this policy is applied to ensure consistency, transparency, and accountability for the application of this policy. They will also manage and keep a file record of all cases where this policy is applied.

7.3 Senior managers

All senior managers are responsible for supporting staff to apply the strategies in this policy, as well as those in the practice manual. Senior managers are also responsible for ensuring compliance with the procedures identified in this policy and ensuring that all staff members are trained to deal with UCC – including on induction.

Following a UCC interaction with a complainant, senior managers are responsible for providing affected staff members with the opportunity to debrief and vent their concerns either formally or informally. Senior managers will also ensure that staff are provided with proper support and assistance including medical and/or police assistance and support through programs such as Employee Assistance Program, if necessary.

Depending on the circumstances senior managers may also be responsible for arranging other forms of support for staff which are detailed in Part 11 of this policy.

8. RELATED LEGISLATION

- *Local Government Act, 1993*
- *Government Information (Public Access) Act, 2009*
- *Privacy and Personal Information Protection Act, 1998*
- *Workplace Health and Safety Act, 2011*

9. RELATED POLICIES AND DOCUMENTS

- Customer Service Charter - POL003
- Complaints Management Policy -POL060
- NSW Ombudsman publication titled - Managing unreasonable conduct by a complainant – workbook 2021 which contains:
 - Approach and framework
 - Strategies for persons dealing with the unreasonable conduct
 - Communication and unreasonable conduct
 - Management responsibilities and supporting staff
 - Restricting and controlling access
- Australian & New Zealand Standard AS/NZ 10002:2014 - Guidelines for complaint management in organizations

10. VARIATION

Council reserves the right to review, vary or revoke this policy in accordance with legislation, regulation, and award changes, where applicable. Council may also make changes to this policy and the relevant procedures from time-to-time to improve the effectiveness of its operation.

11. PREVIOUS VERSIONS

Reference to a superseded policy number and/or name is also considered a reference to the new policy number. This policy was previously named:

- ES320 Unreasonable Complainant Conduct Policy.

POLICY HISTORY

Responsible Officer	Governance & Engagement Manager		
Approved by	General Manager		
Approval Date	DD/MM/YYYY		
GM Signature (Authorised staff to insert signature)			
Next Review	01/06/2027		
Version Number	Endorsed by ELT	Endorsed by Council	Date signed by GM
1 Adopted	21/09/2015	17/11/2015	17/11/2015
2 Reviewed	8/03/2016	15/03/2016	16/03/2016
3 Reviewed	1/08/2016	27/09/2016	8/02/2017
4 Reviewed	23/02/2021	20/04/2021	21/06/2021
4 Reviewed	DD/MM/YYYY	DD/MM/YYYY	DD/MM/YYYY

NOTE: This is a controlled document. If you are reading a printed copy, please check that you have the latest version via Council’s website (external) or MagiQ (internal). Printed or downloaded versions of this document are uncontrolled.

Appendix A

PROCEDURE TO BE FOLLOWED WHEN CHANGING OR RESTRICTING A COMPLAINANT'S ACCESS TO OUR SERVICES

1 Consulting with relevant staff

When the Governance and Engagement Manager receives a UCC incident form from **the Enterprise Risk & Safety Officer**, they will contact the staff member to discuss the incident. They will discuss:

- The circumstances that gave rise to the UCC incident.
- The impact of the complainant's conduct on our organisation, relevant staff, our time, resources.
- The complainant's responsiveness to the staff member's warnings/requests to stop the behaviour.
- The actions the staff member has taken to manage the complainant's conduct, if any.
- The suggestions made by relevant staff on ways that the situation could be managed.

2 Criteria to be considered

Following a consultation with relevant staff the Governance and Engagement Manager will search the records of Council for information about the complainant's prior conduct and history with our organisation. They will also consider the following criteria:

- Whether the conduct in question involved overt anger, aggression, violence, or assault (which is unacceptable in all circumstances).
- Whether the complainant's case has merit.
- The likelihood that the complainant will modify their unreasonable conduct if they are given a formal warning about their conduct.
- Whether changing or restricting access to our services will be effective in managing the complainant's behaviour.
- Whether changing or restricting access to our services will affect the complainant's ability to meet their obligations, such as reporting obligations.
- Whether changing or restricting access to our services will have an undue impact on the complainant's welfare, livelihood, or dependents.
- Whether the complainant's personal circumstances have contributed to the behaviour? For example, the complainant is a vulnerable person who is under significant stress because of one or more of the following:
 - homelessness
 - physical disability
 - illiteracy or other language or communication barrier
 - mental or other illness
 - personal crises
 - substance or alcohol abuse.
- Whether the complainant's response/ conduct in the circumstances was moderately disproportionate, grossly disproportionate, or not at all disproportionate.
- Whether there any statutory provisions that would limit the types of limitations that can be put on the complainant's contact or access to our services.

Once these factors have been considered the Governance and Engagement Manager will decide on the appropriate course of action. They may suggest formal or informal options for dealing with the complainant's conduct which may include one or more of the strategies provided in the practice manual and this policy.

See Appendix D – Sample checklist for the Governance and Engagement Manager to consider when deciding to modify or restrict a complainant's access.

3 Providing a warning letter

Unless a complainant's conduct poses a substantial risk to the health and safety of staff or other third parties, the Governance and Engagement Manager will provide them with a written warning about their conduct in the first instance.

The warning letter will:

- Specify the date, time, and location of the UCC incident.
- Explain why the complainant's conduct and the UCC incident is problematic.
- List the types of access changes and/or restrictions that may be imposed if the behaviour continues. (Note: not every possible restriction should be listed only those that are most relevant).
- Provide clear and full reasons for the warning being given
- Include an attachment of the organisation's ground rules and or briefly state the standard of behaviour that is expected of the complainant. See Appendix B.
- Provide the name and contact details of the staff member who they can contact about the letter.
- Be signed by the Governance and Engagement Manager or preferably the General Manager.

See Appendix E – Sample warning letter.

4 Providing a notification letter

If a complainant's conduct continues after they have been given a written warning or in extreme cases of overt aggression, violence, assault or other unlawful and unacceptable conduct the Governance and Engagement Manager has the discretion to send a notification letter immediately restricting the complainant's access to our services (without prior written warning).

This notification letter will:

- Specify the date, time, and location of the UCC incident(s).
- Explain why the complainant's conduct/UCC incident(s) is problematic.
- Identify the change and/or restriction that will be imposed and what it means for the complainant.
- Provide clear and full reasons for this restriction.
- Specify the duration of the change or restriction imposed, which will not exceed 12 months.
- Indicate a time period for review.
- Provide the name and contact details of the senior officer who they can contact about the letter and/or request a review of the decision.
- Be signed by the Governance and Engagement Manager or preferably the General Manager.

See Appendix F – Sample letter notifying complainants of a decision to change or restrict their access to our services.

5 Notifying relevant staff about access changes/restrictions

The Governance and Engagement Manager will notify relevant staff about any decisions to change or restrict a complainant's access to our services, in particular reception and security staff in cases where a complainant is prohibited from entering our premises.

The Governance and Engagement Manager will also update the electronic document management system with a record outlining the nature of the restrictions imposed and their duration.

6 Continued monitoring/oversight responsibilities

Once a complainant has been issued with a warning letter or notification letter the Governance and Engagement Manager will review the complainant's record/restriction every 3 months, on request by a staff member, or following any further incidents of UCC that involve the complainant to ensure that they are complying with the restrictions/the arrangement is working.

If the Governance and Engagement Manager determines that the restrictions have been ineffective in managing the complainant's conduct or are otherwise inappropriate they may decide to either modify the restrictions, impose further restrictions, or terminate the complainant's access to our services altogether.

Appendix B

INDIVIDUAL RIGHTS AND MUTUAL RESPONSIBILITIES OF THE PARTIES TO A COMPLAINT

For Narrandera Shire Council to ensure that all complaints are dealt with fairly, efficiently, and effectively and that workplace health and safety standards and duty of care obligations are adhered to, the following rights and responsibilities must be observed and respected by all the parties to the complaint process.

Individual rights

Complainants have the right:

- to make a complaint and to express their opinions in ways that are reasonable, lawful, and appropriate
- to a reasonable explanation of the organisation's complaints procedure, including details of the confidentiality, secrecy and/or privacy rights or obligations that may apply
- to a fair and impartial assessment and, where appropriate, investigation of their complaint based on the merits of the case
- to a fair hearing
- to a timely response
- to be informed in at least general terms about the actions taken and outcome of their complaint
- to be given reasons that explain decisions affecting them
- to at least one right of review of the decision on the complaint
- to be treated with courtesy and respect
- to communicate valid concerns and views without fear of reprisal or other unreasonable response.

Staff have the right:

- to determine whether, and if so how, a complaint will be dealt with
- to finalise matters based on outcomes they consider to be satisfactory in the circumstances
- to expect honesty, cooperation, and reasonable assistance from complainants
- to expect honesty, cooperation and reasonable assistance from organisations and people within jurisdiction who are the subject of a complaint
- to be treated with courtesy and respect
- to a safe and healthy working environment
- to modify, curtail or decline service (if appropriate) in response to unacceptable behaviour by a complainant.

Subjects of a complaint have the right:

- to a fair and impartial assessment and, where appropriate, investigation of the allegations made against them
- to be treated with courtesy and respect by persons of Narrandera Shire Council
- to be informed (at an appropriate time) about the substance of the allegations made against them that are being investigated
- to be informed about the substance of any proposed adverse comment or decision
- to be given a reasonable opportunity to put their case during any investigation and before any final decision is made

- to be told the outcome of any investigation into allegations about their conduct, including the reasons for any decision or recommendation that may be detrimental to them
- to be protected from harassment by disgruntled complainants acting unreasonably.

Mutual responsibilities

Complainants are responsible for:

- treating persons of Narrandera Shire Council with courtesy and respect
- clearly identifying to the best of their ability the issues of complaint, or asking for help from the staff of the Narrandera Shire Council to assist them in doing so
- providing to the best of their ability the Narrandera Shire Council with all the relevant information available to them at the time of making the complaint
- being honest in all communications with the Narrandera Shire Council
- informing the Narrandera Shire Council of any other action they have taken in relation to their complaint
- cooperating with the staff who are assigned to assess/investigate/resolve/determine or otherwise deal with their complaint.

If complainants do not meet their responsibilities, Narrandera Shire Council may consider placing limitations or conditions on their ability to communicate with staff or access certain services.

Narrandera Shire Council has a zero-tolerance policy in relation to any harm, abuse or threats directed towards persons associated with the organisation. Any conduct of this kind may result in a refusal to take any further action on a complaint or to have further dealings with the complainant. Any such conduct of a criminal nature will be reported to Police and in certain cases legal action may also be considered.

Staff are responsible for:

- providing reasonable assistance to complainants who need help to make a complaint and, where appropriate, during the complaint process
- dealing with all complaints, complainants and people or organisations the subject of complaint professionally, fairly, and impartially
- giving complainants or their advocates a reasonable opportunity to explain their complaint, subject to the circumstances of the case and the conduct of the complainant
- giving people or organisations the subject of complaint a reasonable opportunity to put their case during any investigation and before any final decision is made
- informing people or organisations the subject of investigation, at an appropriate time, about the substance of the allegations made against them and the substance of any proposed adverse comment or decision that they may need to answer or address
- keeping complainants informed of the actions taken and the outcome of their complaints
- giving complainants reasons that are clear and appropriate to their circumstances and adequately explaining the basis of any decisions that affect them
- always treating complainants and any people the subject of complaint with courtesy and respect and in all circumstances
- taking all reasonable and practical steps to ensure that complainants are not subjected to any detrimental action in reprisal for making their complaint
- giving adequate warning of the consequences of unacceptable behaviour.

Subjects of a complaint are responsible for:

- cooperating with persons of Narrandera Shire Council who are assigned to handle the complaint, particularly where they are exercising a lawful power in relation to a person or body within their jurisdiction
- providing all relevant information in their possession to the Narrandera Shire Council or its authorised staff when required to do so by a properly authorised direction or notice
- being honest in all communications with Narrandera Shire Council and its staff
- always treating the staff of the Narrandera Shire Council with courtesy and respect and in all circumstances
- refraining from taking any detrimental action against the complainant in reprisal for them making the complaint.

If subjects of a complaint fail to comply with these responsibilities, action may be taken under relevant laws and or codes of conduct.

Narrandera Shire Council is responsible for:

- having an appropriate and effective complaint handling system in place for receiving, assessing, handling, recording, and reviewing complaints
- decisions about how all complaints will be dealt with
- ensuring that all complaints are dealt with professionally, fairly, and impartially
- ensuring that staff treat all parties to a complaint with courtesy and respect
- ensuring that the assessment and any inquiry into the investigation of a complaint is based on sound reasoning and logically probative information and evidence
- finalising complaints based on outcomes that the organisation, or its responsible staff, consider to be satisfactory in the circumstances
- implementing reasonable and appropriate policies/procedures/practices to ensure that complainants are not subjected to any detrimental action in reprisal for making a complaint, including maintaining separate complaint files and other operational files relating to the issues raised by individuals who make complaints
- considering any confidentiality, secrecy and/or privacy obligations or responsibilities that may arise in the handling of complaints and the conduct of investigations.

Appendix C

Sample UCC incident form report document which is available for completion through the safety/incident reporting portal of Council



Login

Report Incident

Instructions: Please complete **all fields** with as much relevant detail as possible. Once completed, 'Save' the form and the following events will occur:

- You will be given a reference number, save or write this number down for future reference
- An email will be sent to the supervisor of the person involved in the incident

Person Reporting * ⓘ	<input type="text" value="Please Select"/>
Person Reporting Name *	<input type="text"/>
Person Involved * ⓘ	<input type="text" value="Please Select"/>
Person Involved Name *	<input type="text"/>
Event happened offsite	<input type="checkbox"/>
Accountable Site * ⓘ	<input type="text" value="-- Please Select --"/>
Sensitive Event ⓘ	<input type="checkbox"/>
Location of Event *	<input type="text"/>
Event Date *	<input type="text" value="📅"/>
Event Time *	<input type="text" value="⌚ Please select time"/>
Subject *	<input type="text" value="Please Select"/>
What Happened * ⓘ	<input type="text"/>
Who Else Was Involved (including names of witnesses, if any) * ⓘ	<input type="text"/>
What Initial Actions / Corrections Were Taken * ⓘ	<input type="text"/>
Attach Photo	<div style="border: 1px dashed gray; padding: 10px; text-align: center;">Drop files to upload (Or Click)</div>
Event Files	<div style="border: 1px dashed gray; padding: 10px; text-align: center;">Drop files to upload (Or Click)</div>

Appendix D

Sample checklist for the Governance & Engagement Manager to consider when deciding to modify or restrict a complainant’s access.

- I have received a signed and completed incident form report from the case officer(s) Enterprise Risk and Safety Officer involved (attach copy).
- I have spoken with the Enterprise Risk and Safety Officer, the person reporting the incident, also other persons relevant case officer(s) to obtain further information, as needed.
- I have reviewed the complainant’s record and all the relevant information in it.
- I have referred to and considered Appendix A (2) being the criteria to be considered which includes an assessment of the following:
 - The merits of the complainants case

 - The complainant’s circumstances

 - Jurisdictional issues

 - Proportionality

 - Organisational or case officer responsibility

 - Responsiveness, including previous conduct

 - Case officer’s personal boundaries

- Conduct that is unreasonable in all circumstances (assault, threats of harm etc.)

- Along with the case officer concerned and I have considered all reasonable options for managing the complainant's conduct, including those that do not involve restricting their access to our services.

- The complainant has been warned about their conduct in writing, and the letter has been signed by the General Manager if applicable.
- The complainant has been advised in writing of our decision to restrict their access to our organisation, and the letter has been signed by the General Manager if applicable.
- I have made a record of my assessment and decision about the complainant's conduct and all relevant staff members have been notified of my decision.
- An electronic alert has been created in the electronic document management system that notifies any staff dealing with this complainant of the nature of the conduct that caused us to be concerned, the nature of the restriction that has been placed on their access, its duration, how they are to deal with the complainant (including who they should direct any communications from the complainant to).

Date: _____ Signature: _____

Appendix E

Sample warning letter

[To be signed by the Governance and Engagement Manager or General Manager]

Our reference: *[reference]*
 Contact: *[case officer]*
 Telephone: *[number]*

[Date]

[Name of complainant]
[Address of complainant]

Dear *[name of complainant]*

RE: Your contact with Narrandera Shire Council

You recently ~~had~~ **interacted** *[state the form of contact – e.g., telephone, written or face-to-face]* with **a Council member of** staff at **[location]** ~~my office~~ on *[date]*. *[During/In that telephone call/appointment/letter,]* I understand that you *[explain the nature of the conduct that has caused the organisation to be concerned]*.

~~We~~ **Council** considers this type of behaviour to be inappropriate and it must **cease immediately** ~~stop~~. If you continue to behave in this way or in any other way that ~~my~~ staff consider to be unreasonable, **Council** ~~we~~ will impose restrictions on your contact with our office. This may involve restricting your contact to *[apply the relevant option(s)]*:

- 'Writing only' – this means that **Council** ~~we~~ will only accept communications from you in writing, delivered by Australia Post *[if online or other written communications are preferred then explain]*.
- 'Telephone contact only' – this means that you will only be able to contact **Council** ~~us~~ by telephone on a specified time and day of the week.
- 'Face-to-face contact only' – this means that your contact will be limited to scheduled face-to-face meetings with a specified member of ~~our~~ staff.

Or any other restriction that **Council** ~~we~~ consider to be appropriate in the circumstances.

I have attached a copy of a document called *[Individual rights and mutual responsibilities of the parties to a complaint]* for your reference. **Council** ~~We~~ expects everyone who **interacts with a member of Council staff** ~~complaints to this office to~~ **acts** in the ways described in this document.

If you have any questions about this letter, contact *[provide name and phone number of the nominated senior manager]*.

Yours sincerely
 [Governance and Engagement Manager or General Manager]

Appendix F

Sample letter notifying a complainant of a decision to change or restrict their access to our services

[To be signed by the Governance and Engagement Manager or General Manager]

Our reference: *[reference]*

Contact: *[case officer]*

Telephone: *[number]*

[Date]

[Name of complainant]

[Address of complainant]

Dear *[name of complainant]*

RE: Decision to restrict your contact with Narrandera Shire Council

Council is aware ~~It has come to my attention~~ that you *[describe the nature of the unreasonable conduct and its impact – e.g., if the complainant has been sending emails to several members of my staff daily...]*

I understand that ~~my staff have previously~~ **advised** ~~told~~ you that ~~we consider~~ this conduct to be unreasonable and unwarranted.

Correspondence was issued to you ~~I also wrote to you on~~ *[date]* **where you were** and asked you to **cease** ~~stop~~ this behaviour. In that letter **you were** ~~I~~ advised you that if your behaviour continued, **Council** ~~we~~ would restrict your contact with **the** ~~my~~ organisation. At the time I also attached a copy of our *[Individual rights and mutual responsibilities of the parties to a complaint]* which outlines your responsibilities as a complainant.

Because your behaviour has continued, I now consider it necessary to impose certain restrictions on your future contact with **the** ~~my~~ organisation. I therefore give you notice that from *[date]*, and with the exception(s) detailed below, **Council** ~~my organisation~~ will only accept communication from you *[identify permissible form of contact, if any]*.

What this means

This means that you are only to contact **Council** ~~our organisation~~ using *[describe the restriction in further details]*. Any communications that do not comply with this restriction will be *[describe what will happen – e.g., phone calls will be terminated immediately, or emails/written communications will be read and filed without acknowledgment, emails will be blocked or deleted, no interviews will be granted, etc]*.

[Note: the complainant should be clearly informed how they can contact the organisation and how the organisation will contact them].

Your existing complaint (if applicable)

Council ~~This organisation~~ currently has one file open in your name. This relates to *[state the subject of complaint and describe complaint]*. This file is being handled by *[name of officer and position title]*. While you can contact *[name of officer]* *[state nature of contact – e.g., by email]* about this specific matter, all other contact with **Council** ~~my~~ organisation, including any future complaints, must be *[state restriction – e.g., in writing through Australia Post]* *[provide contact details – e.g., address of organisation where post can be sent]*.

Review of this decision

~~The~~ My decision to restrict your contact with ~~Council~~ this organisation is effective immediately and will last for *[3 months/6 months/12 months]*. At that time, I ~~we~~ will review your restriction and decide if it should be maintained, amended, or withdrawn.

I take these steps with the greatest reluctance, but *[state reason for restriction – e.g., the equity and safety of other complainants and my staff]*, leaves me no alternative.

Internal review of the decision is available by request to the ~~General Manager~~ ~~CEO~~.

External review can be request through the New South Wales Ombudsman at www.ombo.nsw.gov.au

If you have any questions about this letter, you can contact *[provide name and phone number of the nominated senior manager]*.

Yours sincerely

[Governance and Engagement Manager or ~~equivalent with delegation~~ ~~General Manager~~]

Appendix G

Sample letter notifying a complainant of an upcoming review

[To be signed by the Governance and Engagement Manager or General Manager]

Our reference: *[reference]*

Contact: *[case officer]*

Telephone: *[number]*

[Date]

[Name of complainant]

[Address of complainant]

Dear *[name of complainant]*

RE: Upcoming review of the decision to restrict your contact with Narrandera Shire Council

It has now been *[3 months/6 months/12 months]* since restrictions were *[imposed/upheld]* on your contact with our office. As advised in our letter dated *[date]*, **Council is** ~~we~~ are now reviewing ~~the our~~ decision to ascertain whether the restrictions should be maintained, amended, or withdrawn.

~~We consider it~~ **It is** important to give you an opportunity to participate in the review process, so we are therefore inviting you to *[apply the relevant option(s)]*:

- make submissions in writing through Australia Post *[include contact person's name and address]*
- schedule a face-to-face interview with *[include name of staff member and provide instructions on how they should go about scheduling the appointment – e.g., calling though the reception line on xxx-xxx-xxxx]*
- schedule a telephone interview with *[include name of staff member and provide instructions on how they should go about scheduling the appointment – e.g., calling though the reception line on xxx-xxx-xxxx]*

In your **correspondence** ~~letter~~, you should include information that would be relevant to ~~the our~~ review. This includes information about *[.....]* **The interview should take about 30 and we will discuss** ~~During the interview which will not last more than 30 minutes, we will discuss whether:~~

- you have complied with the current contact restrictions
- the current contact restrictions should be removed
- the current contact restrictions should be amended to better suit your personal circumstances
- the current contact restrictions should be maintained
- any other information that is relevant to our decision.

Council ~~We~~ must receive your letter by *[time and date]* you should confirm your interview with *[name of case officer]* by *[time and date]*. If **Council does not** ~~we do not~~ receive it/hear from you by this date, we will assume that you do not wish to participate in this review and will undertake the review based on the information that we have available to us.

Once the review is completed, we will contact you again by letter notifying you of our decision.

If you have any questions about this letter, you can contact *[provide name and phone number of the nominated senior manager]*.

Yours sincerely

[Governance and Engagement Manager or General Manager]

Appendix H

Sample checklist for reviewing a decision regarding an access change/restriction

- The complainant has been sent a letter notifying them of the review.
- The complainant will/will not participate in the review.
 - the complainant has/has not scheduled a face-to-face interview
 - the complainant has/has not made written submissions
 - the complainant has/has not scheduled a telephone interview
- I have reviewed all the information in the *[case management system]* from the last 12 months *[or relevant period of the restriction]* about the complainant's:
 - contact with the office (explain form of contact)

 - conduct during that contact (explain if conduct reasonable or unreasonable)

- I have spoken with the case officers who have had contact with the complainant during the last 12 months about the complainant's conduct during that period.
- I have considered the arguments/statements made by the complainant, including the impact of the restrictions on them (explain complainant's position, including if their circumstances have changed etc.) *Note: if the complainant is arguing that their circumstances have changed, they should be required to submit evidence to support this claim.*

- I have considered whether there are other more reasonable/suitable options for managing the complainant's conduct, including those that do not involve restricting their access to our services (list all that apply).

- I consider that the restriction should be (explain):
 - maintained –*e.g., because the conduct has continued or is likely to continue, is disproportionate etc.*
 - removed – *e.g., because the complainant has complied with the restrictions etc.*
 - amended – *e.g., because the complainant's circumstances have changed, and the current restriction is no longer appropriate.*

- I have discussed my decision with *[other nominated senior officers]*
- The complainant has been advised in writing of my decision to maintain/remove/ amend the restriction and this letter has been signed by the General Manager.

The electronic document management system has been updated to reflect my decision.

Date: _____

Signature: _____

Appendix I

Sample letter advising the complainant of the outcome of a review

[To be signed by the Governance and Engagement Manager or General Manager]

Our reference: *[reference]*

Contact: *[case officer]*

Telephone: *[number]*

[Date]

[Name of complainant]

[Address of complainant]

Dear *[name of complainant]*

RE: Review of your contact with Narrandera Shire Council

I am writing about a review that was undertaken by **Council** ~~my organisation~~ on *[date]* concerning your contact with this office. I understand that you *[participated/did not participate]* in that review.

Process of review

During the review you were given an opportunity to *[explain in general terms how the review what undertaken]*.

Considerations

After your *[interview/reading your submissions]*, ~~I we~~ considered the concerns and suggestions raised in your *[interview/letter, etc.]*, particularly your concerns about *[include information that would be relevant – e.g., the complainant said their circumstances had changed]*. ~~We I~~ also reviewed our records of your conduct and contact with our office over the last 12 months. Our records showed that *[provide summary of relevant information – e.g. Our records show that you have continued to send emails to our office, sometimes up to four times a day, throughout the period of your restriction]*.

[apply if relevant]: These communications were in direct violation of your restriction which limited your contact with our office to *[state nature restriction]* *[explain what the purpose of the restriction was, if appropriate, and the impact of their conduct]*.

[apply if relevant]: Our records show that you have complied with the restrictions that were imposed on your contact with our organisation.

Decision

[apply if relevant]: Due to *[explain reasoning for the decision – e.g., the number of emails that you have sent to our organisation in the last 12 months and]* I consider it necessary to maintain the restrictions on your contact with our office for a further 12 months, effective immediately.

[apply if relevant]: Due to *[explain reasoning for the decision]* I consider it necessary to amend the restrictions on your access to better suit your personal circumstances *[explain, including providing clear instructions on how the complainant is to contact us and how we will contact them]*. The new restrictions will be effective immediately and will last for 12 months. If your circumstances change again during this period, you may *[explain how the complainant can notify of the change]*.

[apply if relevant]: Due to *[explain reasoning for the decision]* I consider it appropriate to remove the restrictions that have been placed on your access with **Council** ~~our organisation~~, effective immediately. You may contact **Council** ~~our organisation~~ using any of our normal servicing options.

[apply if relevant]:

Internal review of the decision is available by request to the **General Manager GEO**.

External review can be request through the New South Wales Ombudsman at www.ombo.nsw.gov.au

If you have any questions about this letter, you can contact *[provide name and phone number of the nominated senior manager]*.

Yours sincerely

[Governance and Engagement Manager or **equivalent with delegation** ~~General Manager~~]



Privacy Policy 2024

POL085



NARRANDERA SHIRE COUNCIL

Chambers: 141 East Street Narrandera NSW 2700
Email: council@narrandera.nsw.gov.au

Phone: 02 6959 5510
Fax: 02 6959 1884



Policy No: POL085
Policy Title: Privacy Policy
Section Responsible: Governance
Minute No: XX/XXX
Doc ID: 546418

1. INTENT

The collection of personal and health information from Councillors, employees, volunteers, contractors, ratepayers and members of the public is required for Council to perform its statutory functions and to allow the effective provision of services.

2. SCOPE

This policy applies to all personal or health information collected, maintained and/or used by Council officials.

3. OBJECTIVE

Council aims to:

- Maintain the highest possible integrity for services provided by the Council.
- Safeguard its assets, including people, information, property and financial resources.
- Ensure Council deals with personal and health information in a manner which complies with the requirements of the legislation and promotes the protection of privacy.
- Inform Council's stakeholders and customers of their rights with regard to personal or health information collected by Council.
- Demonstrate transparent and responsible information management processes aligned with accepted best practice standards and methods.

4. POLICY STATEMENT

Council respects the privacy of its residents, customers and employees and has prepared its Privacy Policy in accordance with the relevant legislation and accompanying regulations.

This policy sets out the relevant requirements to promote the protection of personal and

health information and the protection of privacy and provides the foundation for Council's Privacy Management Plan.

5. PROVISIONS

5.1 CONTENT

Council is committed to ensuring the adequate protection of all personal and health information that is collected and held by Council.

Council will apply the following general principles, based on the 12 Information Protection Principles outlined in the ~~relevant legislation~~ **Privacy and Personal Information Protection Act (PPIPA)**. The principles are a legal obligation for Council and describe what a NSW government agency must do when it collects, stores, uses and discloses personal and health information. Modifications and exceptions to the following general principles are set out in detail in Council's Privacy Management Plan:

5.1.1 PPIPA Principle 1 - Lawful

Council will collect personal information for a lawful purpose and only if it is directly related to Council's activities and necessary for that purpose.

5.1.2 PPIPA Principle 2 – Direct

Council will ensure that the information is collected directly from the person concerned unless consent from the person has been given otherwise. Parents and guardians can give consent for minors.

5.1.3 PPIPA Principle 3 – Open

Council will inform the person as soon as is practicable that the information is being collected, why it is being collected and who will be storing and using it. Council will also inform the individual how they can view and amend this information once collected.

5.1.4 PPIPA Principle 4 – Relevant

Council will ensure that the information is relevant, accurate, up-to-date and not excessive. The collection of information will not unreasonably intrude into the personal affairs of the individual.

5.1.5 PPIPA Principle 5 – Secure

Information must be stored securely, not kept any longer than necessary and disposed of appropriately. It will be protected from unauthorised access, use or disclosure.

5.1.6 PPIPA Principle 6 – Transparent

Council will ensure that individuals are provided with enough details about what personal information is being held, how it is being stored and what rights they have to access it.

5.1.7 PPIPA Principle 7 – Accessible

Council will allow access for individuals to their personal information, without unreasonable delay or expense.

5.1.8 PPIPA Principle 8 – Correct

Council will allow individuals to update correct or amend personal information where necessary.

5.1.9 PPIPA Principle 9 – Accurate

Council will take all reasonable steps to ensure that personal information is accurate before using it.

5.1.10 PPIPA Principle 10 – Limited

Council will only use personal information for the purpose for which it was collected, for a directly related purpose, or for a purpose to which the individual has given consent. Personal information can also be used without the individual's consent in order to deal with a serious and imminent threat to any person's health or safety.

5.1.11 PPIPA Principle 11 – Restricted

Council will only disclose personal information with the individual's consent or if they are informed at the time of collection that it would be disclosed. Council may also disclose personal information if it is for a related purpose, and it is considered that the individual would not object. Personal information can also be used without consent to deal with a serious and imminent threat to any person's health or safety.

5.1.12 PPIPA Principle 12 – Safeguarded

Council cannot disclose sensitive personal information without consent, for example information about an individual's ethnic or racial origin, political opinions, religious or philosophical beliefs, health or sexual activities or trade union membership. Council is only allowed to disclose sensitive information without an individual's consent in order to deal with a serious and imminent threat to any person's health or safety.

5.2 DISCLOSURE**5.2.1 Disclosure of Personal Information**

Disclosure of personal information in Public Registers and other Council Registers to third parties is covered in Council's Privacy Management Plan in more detail. Council will comply with the relevant legislation and Privacy Code of Practice regarding the disclosure of Privacy Information. Personal Information will be provided at Council's discretion, only where it would be in the public interest to do so.

5.2.2 Requesting a Review

An internal review can be requested from Council in relation to a privacy matter or against a decision, where requested in writing, addressed to the General Manager. Alternatively, a

complaint may be made to the Privacy Commissioner.

If the person is not satisfied with the internal review, or it is not completed within 60 days, an application can be made to the NSW Civil & Administrative Tribunal (NCAT)

The Information and Privacy Commissioner can be contacted:

Email: ipcinfo@ipc.nsw.gov.au

Phone: 1800 472 679

Mail: GPO Box 7011, Sydney NSW 2001

Office: ~~Level 17 201 Elizabeth Street, Sydney NSW 2000~~ Level
15, McKell Building, 2-24 Rawson Place, Haymarket NSW
2000

Website: <http://www.ipc.nsw.gov.au>

Information about NCAT is available on the following website <http://www.ncat.nsw.gov.au>

6. DEFINITIONS

- **Information Privacy:** the way in which governments or organisations manage an individual's personal information such as age, address, race, sexual preference, etc.
- **Personal Information:** is any information or opinion about an identifiable person. This includes records containing your name, address, sex, etc., or physical information like fingerprints, body samples or a person's DNA.
- **Health Information:** is a specific type of personal information. Health information includes personal information that is information or an opinion about the physical or mental health or a disability of an individual.
- **Public Register:** personal information that is required by law to be, or is made, publicly available or open to public inspection (whether or not on payment of a fee).
- **Privacy Management Plan:** regulates the collection, use and disclosure of, and the procedures for dealing with, personal information held by Council.

7. ROLES AND RESPONSIBILITIES

The principles set out in this policy will be implemented through the provisions of Council's Privacy Management Plan.

8. RELATED LEGISLATION

- *Privacy and Personal Information Protection Act 1998 (PPIPA)* and the *Health Records Information and Privacy Act 2002 (HRIPA)* govern the collection, use, storage, and disclosure of personal and health information.
- *Government Information (Public Access) Act 2009 (GIPAA)* allows for public access to

government information, which can include personal information. GIPAA is not intended to replace provisions of other Acts which allow for access such as viewing personal information under PPIPA or health information under HRIPA.

9. RELATED POLICIES AND DOCUMENTS

- Privacy Code of Practice for Local Government – (2019) www.ipc.nsw.gov.au
- Privacy Management Plan prepared under ~~s33~~ Section (33) of the PPIPA - Doc ID 531194
- Access to Council Information Policy - Doc ID 8364
- Councillors Access to information Policy - Doc ID 8358
- Agency Information Guide - Doc ID 531946

10. VARIATION

Council reserves the right to review, vary or revoke this policy in accordance with legislation, regulation and award changes, where applicable. Council may also make changes to this policy and the relevant procedures from time-to-time to improve the effectiveness of its operation.

11. PREVIOUS VERSIONS

Reference to a superseded policy number and/or name is also considered a reference to the new policy number.

POLICY HISTORY

Responsible Officer	Governance and Engagement Manager		
Approved by	General Manager		
Approval Date	DD/MM/YYYY		
GM Signature (Authorised staff to insert signature)			
Next Review	01/06/2027		
Version Number	Endorsed by ELT	Endorsed by Council	Date signed by GM
1 Adopted	23/02/2021	20/04/2021	21/06/2021
2 Reviewed	DD/MM/YYYY	DD/MM/YYYY	DD/MM/YYYY

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12. Acknowledgement of Training Received

I hereby acknowledge that I have received, read and understood a copy of Council's Privacy Policy.	
Employee Name	
Position Title	
Signature	
Date	



Tourism Policy 202^Y

POL057



NARRANDERA SHIRE COUNCIL

Chambers: 141 East Street Narrandera NSW 2700
Email: council@narrandera.nsw.gov.au

Phone: 02 6959 5510
Fax: 02 6959 1884



Policy No: POL057
Policy Title: Tourism Policy
Section Responsible: Executive Services
Minute No: 2Y/XXX
Doc ID: 432915

1. INTENT

To design a tourism policy that considers all culture, sporting, environmental and social dynamics.

2. SCOPE

This policy applies to Narrandera Shire Council staff and Councillors.

3. OBJECTIVE

Narrandera Shire Council has established the Tourism Policy major objectives as:

- The recognition of tourism as a social and economic force within the Narrandera Shire Council Local Government area
- To foster and create a community awareness of the benefits of tourism within the Narrandera Shire Council Local Government area
- To guide and influence the development of tourism within the Narrandera Shire Council Local Government area
- To provide basic facilities and infrastructure sufficient to encourage tourism development
- To ensure that the facilities within the Narrandera Shire Council Local Government are adequate to cater for visitors and residents
- Recognise the value of conservation parks – Flora and Fauna Reserve and wildlife

4. POLICY STATEMENT

To design a tourism policy that considers all culture, sporting, environmental and social dynamics. A tourism policy that will help increase awareness of the importance of tourism in both the public and business environments and assist in the promotion of Narrandera Shire to improve internal and external tourism needs, wants and demands.

5. PROVISIONS

5.1 PRINCIPLES

- NSC will provide annually a budget allocation for tourism/promotion expenditure
- NSC will assist (financial and other) subject to budget provision, tourism organisations or events which have the potential to develop tourism in the area.
- When considering tourism development projects, NSC will consider the wider social, cultural, and economic benefits and environmental impact within the area before encouraging such development.
- NSC will ensure that where delicate environmental, historic or cultural areas exist, these areas will be adequately protected in relation to development or usage.
- NSC supports the preservation and presentation of significant historic sites/items.
- NSC recognise that the development of tourism enhances the well-being to the permanent population for the following reasons:
 - Tourism as an industry creates job opportunities
 - Facilities that are provided for the tourist initially also benefit the permanent population
 - The financial income brought into the Shire by the tourist improves the economic viability of the entire Shire
- NSC will actively investigate the opportunities for tourism projects
- NSC will seek and encourage innovative tourism opportunities.
- NSC will promote the Shire and region through active participation in partnerships with other Councils, regional tourism and industry groups
- Asset and Benefits - The Murrumbidgee River is a significant natural resource that enhances the attractiveness and lifestyle of the Shire and supports a range of agricultural, tourism and recreational activities
- Tourism is the strongest opportunity for growth and diversification
- Strengthen and grow key sectors within Tourism/ Visitor Economy
- Continue to develop products, experiences and activities including events
- Continue to improve infrastructure, facilities and services for visitors
- Update and improve information and promotional collateral
- Effectively market and promote the Shire, including implementing the branding strategy and expanding the Shire's on-line presence and capitalising on digital and social media opportunities
- Actively bid to host sporting events (regional, state, national) in Narrandera including exhibition games, which have the potential to draw visitors from surrounding regions into the Shire
- Liaise with sporting clubs and associations to identify and target opportunities to host sports development programs, camps, clinics, carnivals and tournaments in the Shire. Also building and capitalising on existing sporting events in the Shire.

- Investigate the opportunities for holding sporting events in the Crown Reserves and other park areas including mountain biking, cross country running, orienteering etc.
- Investing in cultural and natural heritage restoration
- Support inclusive tourism – develop tourism initiatives with a design of places, things, information, and communication that can be useable by the widest range of people and in the widest range of situations without special or separate design. Including but not limited to the ageing population, people who use wheelchairs, children, people with temporary mobility limitations, people with prams, and people with hearing or vision impairments.
- Invest mobility/ accessibility systems in the tourism areas to help manage tourism flows and build tourism related resources – including buildings, walks, hikes, tracks

5.1.1 Components of Tourism Industry

- Tourism attractions and activities
 - All natural, cultural and special feature of the area, which attracts tourists to visit the area
- Sporting Facilities
 - Stadium, sportsgrounds, swimming pool, sporting clubs
- Accommodation
 - Hotels, motels, caravan parks and other types of facilities
- Tourist Facilities and Services
 - Food establishments, Visitor Information Centre, Medical facilities, shopping
- Transportation facilities and services
 - Modes of transport – plane, bus, train, taxi
- Other Infrastructure
 - Water supply, power, sewage systems, telecommunications, drainage systems

6. DEFINITIONS

- **Tourism policy:** a set of principles, roles and responsibilities, directives and development/ promotion objectives and strategies that provide a frame- work within which the collective and individual decisions directly affecting long-term tourism development and the daily activities within a destination are taken
- **Tourism:** is travel for pleasure or business; also, the theory and practice of touring, the business of attracting, accommodating, and entertaining tourists, and the business of operating tours. Tourism may be international, or within the traveller's country
- **NSC:** Narrandera Shire Council

7. ROLES AND RESPONSIBILITIES

Staff

- Economic Development Team
 - Economic Development Manager
 - Marketing, Tourism and Economic Development Coordinator
 - Events and Visitor Services Team Leader
 - Visitor Information Staff

- Monitoring progress – measures in place

The progress and success of the Economic Development Strategy and Tourism Policy will be evaluated by regular checks with accommodation providers and tourism operators in regards to monitoring statistics on:

- Increase visitation to the Shire
- Domestic Overnight Visitors
- Improving the image and awareness of Narrandera and Narrandera Shire by improving presentation, increased advocacy and effective marketing and promotion
- Record and document attendance at events
- Survey development and research for events
- A yearly breakdown of Section 356 contributions for direct and indirect tourism assistance (tourism/ events assistance including traffic control/waste management etc.) to be reported in the annual report
- Data gathered from Destination NSW, Destination Riverina Murray, Regional Development Australia and Thrive Riverina

8. RELATED LEGISLATION

- Local Government Act 1993
- Privacy Act 1988

9. RELATED POLICIES

- Economic Development Strategy 2017–2020
- Product Development and Destination Marketing Strategy 2011
- Narrandera Tourism Branding and Style Guide 2017

10. VARIATION

Council reserves the right to review, vary or revoke this policy in accordance with legislation, regulation and award changes, where applicable. Council may also make changes to this policy and the relevant procedures from time-to-time to improve the effectiveness of its operation.

11. PREVIOUS VERSIONS

Reference to a superseded policy number and/or name is also considered a reference to the new policy number. This policy was previously named:

- ES350 Tourism Policy

POLICY HISTORY

Responsible Officer	Tourism, Marketing and Economic Development Coordinator		
Approved by	General Manager		
Approval Date	DD Month 202Y		
GM Signature <i>(Authorised staff to insert signature)</i>			
Next Review	DD Month 202Y (↑ + 3-5 years)		
Version Number	Endorsed by ELT	Endorsed by Council	Date signed by GM
1 Adopted	16/09/2020	20/10/2020	19/11/2020
2 Reviewed	DD/MM/202Y	DD/MM/202Y	DD/MM/202Y

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12. Acknowledgement of Training Received (if required)

I hereby acknowledge that I have received, read and understood a copy of Council's Tourism Policy.	
Employee Name	
Position Title	
Signature	
Date	

General Purpose Financial Statements

Year Ending
June 2024



Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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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 *Local Government Act 1993* (NSW) 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 2024

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

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

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Narrandera Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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

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

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

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

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

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

Signed in accordance with a resolution of Council made on 27 August 2024.

Neville Kschenka
Mayor
27 August 2024

Sue Ruffles
Councillor
27 August 2024

George Cowan
General Manager
27 August 2024

Rebecca Best
Responsible Accounting Officer
27 August 2024

Mr Shane Wilson
Deputy General Manager Infrastructure
27 August 2024

Narrandera Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
8,966	Rates and annual charges	B2-1	8,940	8,586
2,949	User charges and fees	B2-2	3,797	3,854
2,083	Other revenues	B2-3	2,155	1,508
7,647	Grants and contributions provided for operating purposes	B2-4	12,549	14,187
6,609	Grants and contributions provided for capital purposes	B2-4	9,510	5,217
904	Interest and investment income	B2-5	1,777	658
233	Other income	B2-6	251	217
92	Net gain from the disposal of assets	B4-1	-	-
29,483	Total income from continuing operations		38,979	34,227
Expenses from continuing operations				
8,871	Employee benefits and on-costs	B3-1	8,869	8,559
6,242	Materials and services	B3-2	8,706	9,007
53	Borrowing costs	B3-3	66	64
6,622	Depreciation, amortisation and impairment of non-financial assets	B3-4	5,606	6,298
431	Other expenses	B3-5	505	514
-	Net loss from the disposal of assets	B4-1	796	22
22,219	Total expenses from continuing operations		24,548	24,464
7,264	Operating result from continuing operations		14,431	9,763
7,264	Net operating result for the year attributable to Council		14,431	9,763
654	Net operating result for the year before grants and contributions provided for capital purposes		4,921	4,546

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 2024

Narrandera Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		14,431	9,763
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain/(loss) on revaluation of infrastructure, property, plant and equipment	C1-7	805	29,053
Total items which will not be reclassified subsequently to the operating result		805	29,053
Total other comprehensive income for the year		805	29,053
Total comprehensive income for the year attributable to Council		15,236	38,816

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 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	8,191	3,716
Investments	C1-2	29,300	32,563
Receivables	C1-4	3,972	2,360
Inventories	C1-5	575	447
Contract assets and contract cost assets	C1-6	1,540	1,224
Other	C1-8	12	26
Total current assets		43,590	40,336
Non-current assets			
Receivables	C1-4	2	–
Inventories	C1-5	285	161
Infrastructure, property, plant and equipment (IPPE)	C1-7	269,004	255,696
Right of use assets	C2-1	6	12
Total non-current assets		269,297	255,869
Total assets		312,887	296,205
LIABILITIES			
Current liabilities			
Payables	C3-1	2,819	1,862
Contract liabilities	C3-2	1,416	2,661
Lease liabilities	C2-1	6	5
Borrowings	C3-3	291	147
Employee benefit provisions	C3-4	2,587	2,443
Total current liabilities		7,119	7,118
Non-current liabilities			
Lease liabilities	C2-1	–	6
Borrowings	C3-3	3,267	1,757
Employee benefit provisions	C3-4	95	88
Provisions	C3-5	434	500
Total non-current liabilities		3,796	2,351
Total liabilities		10,915	9,469
Net assets		301,972	286,736
EQUITY			
Accumulated surplus	C4-1	190,069	175,638
IPPE revaluation reserve	C4-1	111,903	111,098
Total equity		301,972	286,736

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 2024

Narrandera Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		175,638	111,098	286,736	165,875	82,045	247,920
Opening balance		175,638	111,098	286,736	165,875	82,045	247,920
Net operating result for the year		14,431	–	14,431	9,763	–	9,763
Net operating result for the period		14,431	–	14,431	9,763	–	9,763
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	805	805	–	29,053	29,053
Other comprehensive income		–	805	805	–	29,053	29,053
Total comprehensive income		14,431	805	15,236	9,763	29,053	38,816
Closing balance at 30 June		190,069	111,903	301,972	175,638	111,098	286,736

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 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
<i>Receipts:</i>				
8,985	Rates and annual charges		8,853	8,651
3,039	User charges and fees		3,921	3,752
904	Interest received		1,429	409
13,623	Grants and contributions		19,327	19,427
–	Bonds, deposits and retentions received		23	30
2,460	Other		3,938	3,599
<i>Payments:</i>				
(8,767)	Payments to employees		(8,713)	(8,679)
(7,164)	Payments for materials and services		(7,936)	(9,198)
(53)	Borrowing costs		(45)	(47)
(424)	Other		(2,951)	(2,162)
12,603	Net cash flows from operating activities	G1-1	17,846	15,782
Cash flows from investing activities				
<i>Receipts:</i>				
27,846	Sale of investments		32,553	27,846
–	Sale of real estate assets		–	1,325
359	Proceeds from sale of IPPE		210	101
<i>Payments:</i>				
(27,846)	Purchase of investments		(32,553)	(27,846)
797	Acquisition of term deposits		3,263	(4,717)
(18,412)	Payments for IPPE		(18,355)	(9,175)
–	Purchase of real estate assets		(124)	(774)
–	Deferred debtors and advances made		(14)	(73)
(17,256)	Net cash flows from investing activities		(15,020)	(13,313)
Cash flows from financing activities				
<i>Receipts:</i>				
5,300	Proceeds from borrowings		1,800	–
<i>Payments:</i>				
(147)	Repayment of borrowings		(146)	(144)
–	Principal component of lease payments		(5)	(5)
5,153	Net cash flows from financing activities		1,649	(149)
500	Net change in cash and cash equivalents		4,475	2,320
–	Cash and cash equivalents at beginning of year		3,716	1,396
500	Cash and cash equivalents at end of year	C1-1	8,191	3,716
17,815	plus: Investments on hand at end of year	C1-2	29,300	32,563
18,315	Total cash, cash equivalents and investments		37,491	36,279

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

Narrandera Shire Council

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Narrandera Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 27 August 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policy information related to these financial statements are set out below. Accounting 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 2022* (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
- 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

A1-1 Basis of preparation (continued)

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.

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

New accounting standards and interpretations issued but not yet effective

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

Council's assessment of these new standards and interpretations (where they have been deemed as having a material impact on Council's future financial performance, financial position and cash flows) are set out below:

AASB 2023-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council.

It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows and also provides guidance and clarification when valuing assets that are restricted (in their use) at Council.

This includes guidance and clarification regarding the determination of an asset's highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values.

Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value.

The standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

AASB 2022-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates

This Standard amends a number of standards as follows:

- AASB 7 to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements;
- AASB 101 to require entities to disclose their material accounting policy information rather than their significant accounting policies;
- AASB 108 to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates;
- AASB 134 to identify material accounting policy information as a component of a complete set of financial statements; and
- AASB Practice Statement 2 to provide guidance on how to apply the concept of materiality to accounting policy disclosures.

The standard may have significant impact on Council as it requires Council to consider the materiality of the accounting policy information to be included in the financial statements.

AASB 101 Presentation of Financial Statements requires the disclosure of material accounting policy information rather than significant accounting policies.

A1-1 Basis of preparation (continued)

"Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements."

Accounting policy information is likely to be considered material if that information relates to material transactions, other events or conditions and:

- the entity has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements.
- the entity (or OLG) chose the accounting policy from one or more options permitted by Australian Accounting Standards.
- the accounting policy was developed in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies.
- the accounting policy relate to an area for which an entity is required to make significant judgements or assumptions in applying an accounting policy, and the entity discloses those judgements or assumptions in the financial statements
- the accounting required for them is complex and users of the entity's financial statements would otherwise not understand those material transactions, other events or conditions.

Further AASB 101 notes that '*Accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed.*'

This standard has an effective date for the 30 June 2024 reporting period.

New accounting standards adopted during the year

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

B Financial Performance

B1 Functions or activities

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

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

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Our Community	6,468	7,193	6,688	6,253	(220)	940	4,621	5,915	51,245	40,024
Our Environment	1,409	1,324	1,718	1,636	(309)	(312)	125	219	3,179	3,129
Our Economy	1,513	1,644	2,567	2,853	(1,054)	(1,209)	(14)	7	7,684	7,540
Our Infrastructure	16,073	10,104	9,565	10,359	6,508	(255)	11,331	5,531	74,689	223,235
Our Civic Leadership	13,516	13,962	4,010	3,363	9,506	10,599	5,996	7,732	25,126	22,277
Other	-	-	-	-	-	-	-	-	150,964	-
Total functions and activities	38,979	34,227	24,548	24,464	14,431	9,763	22,059	19,404	312,887	296,205

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 ancilliary, car parking, water & sewer services.

Our Civic Leadership

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

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	2024	2023
Ordinary rates		
Residential	1,806	1,712
Farmland	3,233	3,114
Business	466	461
Less: pensioner rebates	(131)	(131)
Rates levied to ratepayers	5,374	5,156
Pensioner rate subsidies received	71	74
Total ordinary rates	5,445	5,230
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	840	807
Stormwater management services	78	75
Water supply services	904	865
Sewerage services	1,575	1,516
Waste management services	132	126
Less: pensioner rebates	(74)	(74)
Annual charges levied	3,455	3,315
Pensioner annual charges subsidies received:		
– Water	21	22
– Sewerage	19	19
Total annual charges	3,495	3,356
Total rates and annual charges	8,940	8,586
Timing of revenue recognition for rates and annual charges		
Rates and annual charges recognised at a point in time	8,940	8,586
Total rates and annual charges	8,940	8,586

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

Material accounting policy information

Rates and annual charges are recognised as revenue 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	2024	2023
User charges			
Water supply services	2	1,422	1,334
Sewerage services	2	132	122
Total User charges		1,554	1,456
Fees			
(i) Fees – statutory and regulatory functions (per s.608)			
Inspection services	2	12	4
Planning and building regulation	2	81	118
Private works – section 67	2	767	350
Regulatory/ statutory fees	2	1	–
Section 10.7 certificates (EP&A Act)	2	18	14
Section 603 certificates	2	16	15
Companion animals fees	2	1	1
Total Fees – statutory/regulatory		896	502
(ii) Fees – other (incl. general user charges (per s.608))			
Aerodrome	2	47	81
Aged care	2	748	741
Cemeteries	2	158	173
Leaseback fees – Council vehicles	2	21	23
Multipurpose centre	2	18	15
Transport for NSW (formerly RMS) charges (state roads not controlled by Council) ¹	2	92	662
Tourism	2	14	–
Sundry sales	2	2	2
Waste disposal tipping fees	2	51	34
Connection fees	2	24	21
Sportsground Fees	2	41	20
Halls	2	2	1
Library	2	5	5
Stadium Fees	2	64	62
Truck Wash	2	36	30
Other	2	24	26
Total Fees – other		1,347	1,896
Total Fees		2,243	2,398
Total user charges and fees		3,797	3,854
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		3,797	3,854
Total user charges and fees		3,797	3,854

Material accounting policy information

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

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

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.

(1) Less income due to Council ceasing the state roads contract with TfNSW

B2-3 Other revenues

\$ '000	Timing	2024	2023
Fines	2	7	5
Legal fees recovery – rates and charges (extra charges)	2	16	54
Insurance claims recoveries	2	202	208
Commissions and agency fees	2	46	42
Recycling income (non-domestic)	2	38	24
Diesel rebate	2	87	73
Sales – general	2	83	38
Incentive insurance rebate	2	31	27
Insurance reimbursement	2	9	8
Rural fire service reimbursement	2	843	161
Sale of scrap materials	2	30	6
Temporary Sale of Water Allocation	2	405	288
Volunteer Services	2	338	529
Other	2	20	45
Total other revenue		2,155	1,508
Timing of revenue recognition for other revenue			
Other revenue recognised at a point in time (2)		2,155	1,508
Total other revenue		2,155	1,508

Material accounting policy information for other revenue

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

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

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

B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance	2	310	1,597	-	-
Payment in advance - future year allocation					
Financial assistance	2	5,558	6,119	-	-
Amount recognised as income during current year		5,868	7,716	-	-
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Water supplies	2	-	-	120	24
Sewerage	1	-	-	3,491	332
Aged care	2	-	11	-	-
Economic development	2	171	-	-	-
Employment and training programs	2	128	16	-	-
Heritage and cultural	2	19	65	-	-
Library	2	-	-	-	36
Library – per capita	2	63	61	-	-
Library – special projects	2	20	19	-	-
Noxious weeds	2	48	44	-	-
Community services	2	33	43	-	-
Floodplain mapping and land use	2	62	109	-	-
Lake Talbot – boat ramp	2	-	-	190	-
Crown Lands	2	-	-	115	-
Street lighting	2	35	87	-	-
Stronger Country Communities - Council Projects	1	-	-	665	297
Local Roads & Community Infrastructure	1	-	-	1,718	675
Playground on The Murrumbidgee	1	-	-	369	2,990
Regional Airports	1	-	-	(52)	7
Recreation and culture	2	-	9	75	-
Transport (roads to recovery)	2	1,392	603	-	-
Drainage	1	-	-	144	106
Health and safety	2	-	63	-	-
Transport (other roads and bridges funding)	2	4,085	3,454	1,519	414
Other specific grants	2	-	238	37	-
Tourism	2	59	14	-	-
Recreation and culture	1	-	-	307	83
Transport for NSW contributions (regional roads, block grant)	2	499	574	2	92
Other contributions	2	-	-	-	1
Leeton Shire Council aerodrome contributions	2	67	61	32	4
Disaster Recovery Funding	2	-	1,000	-	-
Total special purpose grants and non-developer contributions – cash		6,681	6,471	8,732	5,061
Non-cash contributions					
Rural Fire Services - Red Fleet	2	-	-	617	46
Roads and bridges	2	-	-	16	-
Water supplies (excl. section 64 contributions)	2	-	-	121	-
Total other contributions – non-cash		-	-	754	46
Total special purpose grants and non-developer contributions (tied)		6,681	6,471	9,486	5,107
Total grants and non-developer contributions		12,549	14,187	9,486	5,107

continued on next page

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Comprising:					
– Commonwealth funding		7,388	8,346	1,718	675
– State funding		5,036	5,611	6,646	4,298
– Other funding		125	230	1,122	134
		12,549	14,187	9,486	5,107

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions:		G4				
(s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
Cash contributions						
S 7.12 – fixed development consent levies		2	–	–	15	55
S 64 – water supply contributions		2	–	–	7	43
S 64 – sewerage service contributions		2	–	–	2	12
Total developer contributions – cash			–	–	24	110
Total developer contributions			–	–	24	110
Total contributions			–	–	24	110
Total grants and contributions			12,549	14,187	9,510	5,217
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	–	–	4,490
Grants and contributions recognised at a point in time (2)			12,549	14,187	9,510	727
Total grants and contributions			12,549	14,187	9,510	5,217

Unspent grants and contributions

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

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	5,773	1,256	3,504	2,777
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,922	5,306	65	129
Add: Funds received and not recognised as revenue in the current year	–	–	1,128	1,510
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(2,077)	(784)	(6)	(10)
Less: Funds received in prior year but revenue recognised and funds spent in current year	–	(5)	(2,372)	(902)
Unspent funds at 30 June	8,618	5,773	2,319	3,504

continued on next page

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B2-4 Grants and contributions (continued)

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

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

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

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

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

Capital grants

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

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

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

Developer contributions

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

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

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

Other grants and contributions

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

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

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	71	46
– Overdue user fees and charges	1	–
– Cash and investments	1,704	611
Dividend income (other)	1	1
Total interest and investment income	1,777	658
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	71	24
General Council cash and investments	1,182	376
Restricted investments/funds – external:		
Development contributions		
- Section 7.4 Planning Agreements	12	6
– Section 7.11	3	2
- Section 7.12	10	5
– Section 64	15	7
Water fund operations	310	146
Sewerage fund operations	103	66
Domestic waste management operations	71	26
Total interest and investment income	1,777	658

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Other lease income			
Aerodrome Hangers		21	10
Caravan Park		99	93
Housing		43	46
Reverse Vending Machine		5	2
Shops & Offices		28	27
Tower Rental		51	37
Other		4	2
Total other lease income		251	217
Total rental income	C2-2	251	217
Total other income		251	217

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	7,460	7,002
Employee leave entitlements (ELE)	1,591	1,516
Superannuation	936	864
Workers' compensation insurance	238	183
Fringe benefit tax (FBT)	30	38
Sick leave insurance	24	–
Other	8	10
Total employee costs	10,287	9,613
Less: capitalised costs	(1,418)	(1,054)
Total employee costs expensed	8,869	8,559
Number of 'full-time equivalent' employees (FTE) at year end	105	100

Material accounting policy information

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

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

B3-2 Materials and services

\$ '000	Notes	2024	2023
Advertising		7	11
Audit Fees	F2-1	108	87
Bank charges		58	57
Contractor costs		1,196	1,213
Councillor and Mayoral fees and associated expenses	F1-2	203	181
Electricity and heating		652	662
Fire control expenses		105	68
Insurance		526	450
Other expenses		13	70
Postage		25	22
Printing and stationery		34	24
Raw materials and consumables		5,082	5,267
Street lighting		115	99
Subscriptions and publications		92	90
Telephone and communications		86	80
Valuation fees		34	31
Volunteer Services expense		338	529
Legal expenses:			
– Legal expenses: debt recovery		16	54
– Legal expenses: other		3	–
Expenses from leases of low value assets		10	9
Variable lease expense relating to usage		3	3
Total materials and services		8,706	9,007
Total materials and services		8,706	9,007

B3-3 Borrowing costs

\$ '000	Notes	2024	2023
(i) Interest bearing liability costs			
Interest on leases		1	1
Interest on loans		43	46
Discount adjustments relating to movements in provisions (other than ELE)		–	–
– Remediation liabilities	C3-5	22	17
Total borrowing costs expensed		66	64

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

Depreciation and amortisation

Plant and equipment		762	674
Plant and equipment - specialised (RFS Red Fleet)		194	181
Office equipment		167	158
Furniture and fittings		5	5
Land improvements		6	5
Infrastructure:	C1-7		
– Buildings – non-specialised		839	717
– Buildings – specialised		477	488
– Other structures		672	675
– Roads		1,900	1,900
– Bridges		147	145
– Footpaths		20	21
– Stormwater drainage		82	82
– Water supply network		725	633
– Sewerage network		394	348
– Swimming pools		119	105
– Other open space/recreational assets		78	116
Right of use assets	C2-1	6	4
Other assets:			
– Library books		31	26
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-7	16	14
Total gross depreciation and amortisation costs		6,640	6,297

Impairment / revaluation decrement of IPPE

Infrastructure:	C1-7		
– Other structures		–	1
– Roads		(1,034)	–
Total gross IPPE impairment / revaluation decrement costs		(1,034)	1

Total IPPE impairment / revaluation decrement costs charged to Income Statement

(1,034)	1
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Total depreciation, amortisation and impairment for non-financial assets

5,606	6,298
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Material accounting policy information

Depreciation and amortisation

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

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.

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

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	2024	2023
Impairment of receivables		
Other	<u>72</u>	<u>7</u>
Total impairment of receivables	72	7
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	354	342
– Western Riverina Library	34	32
Donations, contributions and assistance to other organisations (Section 356)	45	27
Street Lighting	<u>–</u>	<u>106</u>
Total other	433	507
Total other expenses	505	514

B4 Gains or losses

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

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
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			
	C1-7		
Proceeds from disposal – plant and equipment		210	101
Less: carrying amount of plant and equipment assets sold/written off		(152)	(22)
Gain (or loss) on disposal		58	79
Gain (or loss) on disposal of infrastructure			
	C1-7		
Proceeds from disposal – infrastructure		-	-
Less: carrying amount of infrastructure assets sold/written off		(420)	(285)
Gain (or loss) on disposal		(420)	(285)
Gain (or loss) on disposal of real estate assets held for sale			
	C1-5		
Proceeds from disposal – real estate assets		-	1,325
Less: carrying amount of real estate assets sold/written off		-	(1,000)
Gain (or loss) on disposal		-	325
Gain (or loss) on disposal of investments			
	C1-2		
Proceeds from disposal/redemptions/maturities – investments		32,553	27,846
Less: carrying amount of investments sold/redeemed/matured		(32,553)	(27,846)
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		(170)	-
Gain (or loss) on disposal		(170)	-
Gain (or loss) on disposal of office equipment			
Proceeds from disposal – Office equipment		-	-
Less: carrying amount of office equipment assets sold/written off		-	(7)
Gain (or loss) on disposal		-	(7)
Gain (or loss) on disposal of work in progress			
Proceeds from disposal – Work in progress		-	-
Less: carrying amount of work in progress assets sold/written off		(264)	(130)
Gain (or loss) on disposal		(264)	(130)
Net gain (or loss) from disposal of assets		(796)	(22)

B5 Performance against budget

B5-1 Material budget variations

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

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

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

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

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	8,966	8,940	(26)	0% U
User charges and fees	2,949	3,797	848	29% F
Higher than anticipated revenues relating to:				
• Private Works \$605,000				
• Community Transport \$119,000				
• State Road Contract \$92,000				
• DA Subdivision Fees \$21,000				
Other revenues	2,083	2,155	72	3% F
Operating grants and contributions	7,647	12,549	4,902	64% F
Council received the following grants that were not known at the time of budget preparation				
• Training revenues \$97,000				
• Flood studies \$60,000				
• Youth holiday break \$30,000				
• Roads to recovery \$395,000				
• Active transport plan \$34,000				
• Regional emergency road repair fund \$3,976,990				
• Regional drought resilience \$168,000				
• Open streets program \$30,000				
• Financial assistance grant \$141,000				
Capital grants and contributions	6,609	9,510	2,901	44% F
Council recognised income for the following:				
• Rural Fire Service contribution \$1,328,00				
• Stronger Country Communities \$665,000				
• Barellan netball court contribution \$203,500				
• Narrandera tennis club contribution \$103,000				
• Playground on the murrumbidgee \$368,500				
• Local roads and community infrastructure \$1,718,000				
• Crown reserve improvement fund \$115,000				
• Everyone can play \$75,000				
• Remote roads pilot program \$859,000				
• Projects budgeted requiring a fully funded grant have not been successful (\$2,385,000)				
Interest and investment revenue	904	1,777	873	97% F
Council has benefited from higher than anticipated term deposit interest rates				
Net gains from disposal of assets	92	-	(92)	(100)% U
Council disposed of several infrastructure assets in 23-24 resulting in a loss on disposal of assets				
Other income	233	251	18	8% F

continued on next page

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B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	8,871	8,869	2	0% F
Materials and services	6,242	8,706	(2,464)	(39)% U
Higher than budgeted expenses relating to:				
<ul style="list-style-type: none"> • Finance project expenses \$96,000 • HR training and recruitment \$83,000 • Salary Structure review \$31,500 • Parks \$114,000 • Roads \$452,00 (council funded) • Roads \$428,000 (grant funded) • Workshop \$128,000 • Private works \$561,000 (offset by additional income) • Water \$245,000 				
Borrowing costs	53	66	(13)	(25)% U
<ul style="list-style-type: none"> • Higher than budgeted interest expense for the Tip remediation provision \$12,000 				
Depreciation, amortisation and impairment of non-financial assets	6,622	5,606	1,016	15% F
Other expenses	431	505	(74)	(17)% U
<ul style="list-style-type: none"> • Council recorded a provision for bad debts for \$67,000 and higher than budgeted contributions to local organisations of \$10,000 				
Statement of cash flows				
Cash flows from operating activities	12,603	17,846	5,243	42% F
Council received higher than budgeted revenues from grants and contributions				
Cash flows from investing activities	(17,256)	(15,020)	2,236	(13)% F
Council aquired more term deposits than budgeted				
Cash flows from financing activities	5,153	1,649	(3,504)	(68)% U
Council anticipated the drawdown of a loan for the Narrandera urban stormwater project, the loan has been deferred to the 24-25 financial year				

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash at bank and on hand	6,277	536
Cash equivalent assets		
– Deposits at call	1,914	3,180
Total cash and cash equivalents	8,191	3,716

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	8,191	3,716
Balance as per the Statement of Cash Flows	8,191	3,716

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 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	29,290	–	32,553	–
Total	29,290	–	32,553	–
Total financial investments	29,300	–	32,563	–
Total cash assets, cash equivalents and investments	37,491	–	36,279	–

Material accounting policy information

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

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

Financial assets

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

Classification

Council classifies its financial assets in the following categories:

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

The classification depends on the purpose for which the investments were acquired.

Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

C1-2 Financial investments (continued)

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	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	37,491	36,279
Less: Externally restricted cash, cash equivalents and investments	<u>(21,872)</u>	<u>(19,842)</u>
Cash, cash equivalents and investments not subject to external restrictions	15,619	16,437
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – sewer	2,046	1,451
Specific purpose unexpended grants – general fund	1,084	2,505
Unexpended contributions - general fund	<u>332</u>	<u>155</u>
External restrictions – included in liabilities	3,462	4,111
External restrictions		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	559	524
Developer contributions – water fund	236	219
Developer contributions – sewer fund	99	92
Transport for NSW contributions	103	103
Specific purpose unexpended grants (recognised as revenue) – general fund	8,158	5,373
Water fund	5,304	5,121
Water supplies – carry over works	641	883
Water supplies – Retention	–	21
Sewer fund	509	388
Sewerage services – carry over works	690	732
Stormwater management	41	369
Crown lands	423	302
Waste management	<u>1,647</u>	<u>1,604</u>
External restrictions	18,410	15,731
Total external restrictions	21,872	19,842

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.

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

\$ '000	2024	2023
(b) Internal allocations		
Cash, cash equivalents and investments not subject to external restrictions	15,619	16,437
Less: Internal allocations restricted cash, cash equivalents and investments	(15,438)	(16,092)
Unrestricted and unallocated cash, cash equivalents and investments	181	345
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Plant and vehicle replacement	2,155	1,892
Organisational service assets & projects	910	2,924
Employees leave entitlement	1,301	1,178
Carry over works revenue funded	1,417	1,198
Deposits, retentions and bonds	229	185
Organisational strategy and governance	1,563	–
Community Transport	365	–
Financial assistance grant received in advance	5,558	6,119
Information technology renewal & replacement	600	670
Property development	609	762
Reverse cycle vending machine	4	–
Quarry rehabilitation	180	17
Cemetery perpetual maintenance	483	455
Council committees	64	60
Other	–	632
Total internal allocations	15,438	16,092

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

C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	767	2	646	–
Interest and extra charges	69	–	89	–
User charges and fees	429	–	485	–
Accrued revenues				
– Interest on investments	678	–	310	–
– Other income accruals	923	–	126	–
– User charges and fees (Water consumption)	195	–	121	–
Deferred debtors	87	–	73	–
Government grants and subsidies	828	–	411	–
Net GST receivable	98	–	39	–
Transport for NSW receivables	–	–	95	–
Other debtors	1	–	–	–
Total	4,075	2	2,395	–
Less: provision for impairment				
Rates and annual charges	(26)	–	(26)	–
Interest and extra charges	(2)	–	(2)	–
User charges and fees	(75)	–	(7)	–
Total provision for impairment – receivables	(103)	–	(35)	–
Total net receivables	3,972	2	2,360	–

Material accounting policy information

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

Impairment

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

When 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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Real estate for resale	19	285	19	161
Stores and materials	534	-	412	-
Trading stock	22	-	16	-
Total inventories at cost	575	285	447	161
Total inventories	575	285	447	161

(i) Other disclosures

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development				
Industrial/commercial	19	285	19	161
Total real estate for resale	19	285	19	161

Material accounting policy information

Raw materials and stores, work in progress and finished goods

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

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

C1-6 Contract assets and Contract cost assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Contract assets	1,540	-	1,224	-
Total contract assets and contract cost assets	1,540	-	1,224	-

Contract assets

Construction of Transport assets	1,000	-	25	-
Construction of Sewer assets	425	-	323	-
Construction of Recreation assets	-	-	831	-
Construction of Water assets	115	-	24	-
Other	-	-	21	-
Total contract assets	1,540	-	1,224	-

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period									At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Re-measurement movements	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	9,761	–	9,761	4,648	7,343	(264)	–	–	(6,789)	–	–	–	14,699	–	14,699
Plant and equipment	9,221	(5,669)	3,552	–	1,063	(152)	(762)	–	–	–	–	–	9,699	(5,939)	3,760
Plant and equipment - specialised	4,825	(2,565)	2,260	102	719	(170)	(194)	–	–	–	–	–	5,135	(2,622)	2,513
Office equipment	1,932	(1,503)	429	–	94	–	(167)	–	–	–	–	–	2,025	(1,672)	353
Furniture and fittings	155	(148)	7	–	–	–	(5)	–	–	–	–	–	155	(153)	2
Land:															
– Operational land	3,622	–	3,622	–	–	–	–	–	–	–	–	134	3,756	–	3,756
– Community land	6,661	–	6,661	–	–	–	–	–	–	–	–	966	7,627	–	7,627
– Land under roads (post 30/6/08)	66	–	66	–	16	–	–	–	–	–	–	30	112	–	112
Land improvements – non-depreciable	288	–	288	–	–	–	–	–	–	–	–	11	299	–	299
Land improvements	256	(20)	236	–	–	–	(6)	–	–	–	–	8	267	(27)	240
Infrastructure:															
– Buildings – non-specialised	31,054	(20,243)	10,811	172	170	–	(839)	–	271	–	–	530	32,930	(21,815)	11,115
– Buildings – specialised	17,704	(8,703)	9,001	44	280	–	(477)	–	3,252	–	–	443	22,103	(9,560)	12,543
– Other structures	22,094	(9,604)	12,490	–	901	–	(672)	–	1,454	–	–	612	25,531	(10,744)	14,787
– Roads	101,737	(37,714)	64,023	1,220	404	–	(1,900)	1,034	720	–	(16,193)	–	83,112	(34,143)	48,969
– Bridges	17,817	(7,216)	10,601	774	20	(283)	(147)	–	668	–	–	4,037	25,178	(9,168)	16,010
– Footpaths	1,927	(600)	1,327	5	–	(2)	(20)	–	25	–	–	551	2,943	(1,058)	1,885
– Bulk earthworks (non-depreciable)	68,950	–	68,950	–	–	–	–	–	–	–	–	8,462	77,412	–	77,412
– Stormwater drainage	11,891	(4,181)	7,710	–	–	–	(82)	–	–	–	(968)	–	13,808	(7,121)	6,687
– Water supply network	44,937	(22,231)	22,706	–	27	(46)	(725)	–	238	–	–	1,149	47,432	(23,961)	23,471
– Sewerage network	25,613	(9,197)	16,416	–	–	–	(394)	–	–	–	–	832	26,912	(10,057)	16,855
– Swimming pools	4,452	(1,358)	3,094	–	–	(16)	(119)	–	–	–	–	151	4,600	(1,490)	3,110
– Other open space/recreational assets	1,946	(922)	1,024	207	926	(73)	(78)	–	161	–	–	50	2,993	(775)	2,218
Other assets:															
– Library books	322	(103)	219	–	53	–	(31)	–	–	–	–	–	375	(134)	241
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	472	(30)	442	–	–	–	(16)	–	–	(87)	–	–	385	(45)	340
Total infrastructure, property, plant and equipment	387,703	(132,007)	255,696	7,172	12,016	(1,006)	(6,634)	1,034	–	(87)	(17,161)	17,966	409,488	(140,484)	269,004

(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)

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Reinstatement costs for impaired assets	Carrying value of disposals	Depreciation expense	Impairment loss / revaluation decrements (recognised in P/L)	WIP transfers	Re-measurement movements	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	9,705	–	9,705	1,567	4,503	–	(126)	–	–	(5,888)	–	–	9,761	–	9,761
Plant and equipment	8,883	(5,122)	3,761	–	487	–	(22)	(674)	–	–	–	–	9,221	(5,669)	3,552
Office equipment	1,856	(1,350)	506	–	66	–	(7)	(158)	–	24	–	–	1,932	(1,503)	429
Furniture and fittings	155	(143)	12	–	–	–	–	(5)	–	–	–	–	155	(148)	7
Plant and equipment - specialised	4,703	(2,308)	2,395	–	47	–	–	(181)	–	–	–	–	4,825	(2,565)	2,260
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 30/6/08)	25	–	25	–	16	–	–	–	–	–	–	26	66	–	66
Land improvements – non-depreciable	251	–	251	–	–	–	–	–	–	–	–	37	288	–	288
Land improvements – depreciable	223	(12)	211	–	–	–	–	(5)	–	–	–	30	256	(20)	236
Infrastructure:															
– Buildings – non-specialised	29,856	(19,319)	10,537	–	78	–	(31)	(717)	–	351	–	595	31,054	(20,243)	10,811
– Buildings – specialised	16,086	(8,339)	7,747	284	27	–	(5)	(488)	–	938	–	498	17,704	(8,703)	9,001
– Other structures	20,234	(8,505)	11,729	55	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)	–	2,052	–	9,396	101,737	(37,714)	64,023
– Bridges	15,203	(6,013)	9,190	–	–	–	–	(145)	–	–	–	1,555	17,817	(7,216)	10,601
– Footpaths	1,464	(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	4,217	(1,182)	3,035	–	–	–	–	(105)	–	–	–	163	4,452	(1,358)	3,094
– Other open space/recreational assets	1,820	(758)	1,062	–	2	–	–	(116)	–	21	–	54	1,946	(922)	1,024
Other assets:															
– Library books	261	(77)	184	–	61	–	–	(26)	–	–	–	–	322	(103)	219
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	422	(16)	406	–	–	–	–	(14)	–	–	51	–	472	(30)	442
Total infrastructure, property, plant and equipment	341,734	(117,570)	224,164	2,337	6,569	263	(443)	(6,293)	(1)	–	51	29,053	387,703	(132,007)	255,696

(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)

Material accounting policy information

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

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

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

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

Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	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: whole of structure	50
Other plant and equipment	5 to 15	Buildings: External	20
		Buildings: Finishes	40
		Buildings: Fittings	40
Water and Sewer assets		Buildings: Services	25
Reservoirs	60	Buildings: Structure	60
Bores	50	Buildings: Sub-Structure	60
Network Mains/Reticulation	40 to 80	Buildings: Out-buildings	45
Pumping Stations	35 to 45		
Treatment Plant	35 to 45		
Telemetry and Other	30 to 75		
		Stormwater assets	
Transportation assets		Drains	135
Sealed roads: surface	25	Stormwater Culverts	135
Sealed roads & carparks: pavement Classes 1 to 4	95 to 120		
Sealed roads: pavements Classes 5 to 8	35 to 55	Other infrastructure assets	
Bridge: concrete	100	Swimming pools	40
Culverts	75 to 100	Other open space/recreational assets	15 to 40
Unsealed road pavements	30 to 40	Other Structures	15 to 100
Kerb, gutter and footpaths	80		

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 and where appropriate, assets are indexed using applicable indices.

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

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

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

Land under roads

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

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

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	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Prepayments	12	–	26	–
Total other assets	12	–	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
2024		
Opening balance at 1 July	12	12
Depreciation charge	(6)	(6)
Balance at 30 June	6	6
2023		
Opening balance at 1 July	–	–
Additions to right-of-use assets	16	16
Depreciation charge	(4)	(4)
Balance at 30 June	12	12

(b) Lease liabilities

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Lease liabilities	6	–	5	6
Total lease liabilities	6	–	5	6

C2-1 Council as a lessee (continued)

(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
2024					
Cash flows	6	–	–	6	6
2023					
Cash flows	5	6	–	11	11

(d) Income Statement

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

\$ '000	2024	2023
Interest on lease liabilities	1	1
Variable lease payments based on usage not included in the measurement of lease liabilities	3	3
Depreciation of right of use assets	6	4
Expenses relating to leases of low-value assets	10	9
	20	17

(e) Statement of Cash Flows

Total cash outflow for leases	19	17
	19	17

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

Council has a number of leases at significantly below market value 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.

Material accounting policy information

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.

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.

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	2024	2023
---------	------	------

(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)	251	217
Total income relating to operating leases for Council assets	251	217

Amount of IPPE leased out by Council under operating leases

Land	1,096	978
Buildings	3,853	3,519
Structures	5,772	5,155
Other recreation	82	81
Pools	3,112	2,930
Total amount of IPPE leased out by Council under operating leases	13,915	12,663

(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	232	236
1–2 years	239	239
2–3 years	244	243
3–4 years	249	249
4–5 years	256	238
> 5 years	260	243
Total undiscounted lease payments to be received	1,480	1,448

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Payables				
Goods and services – operating expenditure	1,864	–	966	–
Accrued expenses:				
– Salaries and wages	328	–	323	–
Security bonds, deposits and retentions	229	–	206	–
Other	3	–	8	–
Prepaid rates	395	–	359	–
Total payables	2,819	–	1,862	–
Total payables	2,819	–	1,862	–

Payables

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

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,084	–	2,506	–
Unexpended capital contributions (to construct Council controlled assets)	(ii)	332	–	155	–
Total grants received in advance		1,416	–	2,661	–
Total contract liabilities		1,416	–	2,661	–

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	2024	2023
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	2,372	902
Operating grants (received prior to performance obligation being satisfied)	–	5
Total revenue recognised that was included in the contract liability balance at the beginning of the period	2,372	907

Significant changes in contract liabilities

Council has reduced the amount of grant liabilities held at 30 June 2024.

C3-3 Borrowings

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
Loans – secured ¹	291	3,267	147	1,757
Total borrowings	291	3,267	147	1,757

(1) Loans are secured over the general rating income of Council.
Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

\$ '000	2023		Non-cash movements	2024
	Opening Balance	Cash flows	Acquisition	Closing balance
Loans – secured	1,904	(146)	1,800	3,558
Lease liability (Note C2-1b)	11	(5)	–	6
Total liabilities from financing activities	1,915	(151)	1,800	3,564

(b) Financing arrangements

\$ '000	2024	2023
Total financing facilities available to Council at the reporting date are:		
Bank overdraft facilities ¹	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	16	7
Total drawn financing arrangements	16	7
Undrawn financing facilities available to the Council at the reporting date are:		
– Bank overdraft facilities	350	350
– Credit cards/purchase cards	29	38
Total undrawn financing arrangements	379	388

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

C3-4 Employee benefit provisions

\$ '000	2024		2023	2023
	Current	Non-current	Current	Non-current
Annual leave	718	–	715	–
Long service leave	1,812	95	1,679	88
Rostered days off	57	–	49	–
Total employee benefit provisions	2,587	95	2,443	88

C3-4 Employee benefit provisions (continued)

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

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	<u>1,202</u>	<u>1,434</u>
	1,202	1,434

Material accounting policy information

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

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.

C3-5 Provisions

\$ '000	2024 Current	2024 Non-Current	2023 Current	2023 Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	434	–	500
Sub-total – asset remediation/restoration	–	434	–	500
Total provisions	–	434	–	500

Movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	500	500
Unwinding of discount	21	21
Remeasurement effects	(87)	(87)
Total other provisions at end of year	434	434
2023		
At beginning of year	432	432
Unwinding of discount	17	17
Remeasurement effects	51	51
Total other provisions at end of year	500	500

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.

Material accounting policy information

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

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

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.

C3-5 Provisions (continued)

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 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	6,494	886	1,560
User charges and fees	2,150	1,454	193
Interest and investment income	1,330	338	116
Other revenues	2,155	–	–
Grants and contributions provided for operating purposes	12,549	–	–
Grants and contributions provided for capital purposes	5,769	247	3,494
Other income	251	–	–
Total income from continuing operations	30,698	2,925	5,363
Expenses from continuing operations			
Employee benefits and on-costs	8,025	467	377
Materials and services	6,219	1,745	742
Borrowing costs	36	–	37
Depreciation, amortisation and impairment of non-financial assets	4,464	740	402
Other expenses	455	50	–
Net losses from the disposal of assets	599	187	10
Total expenses from continuing operations	19,798	3,189	1,568
Operating result from continuing operations	10,900	(264)	3,795
Net operating result for the year	10,900	(264)	3,795
Net operating result attributable to each council fund	10,900	(264)	3,795
Net operating result for the year before grants and contributions provided for capital purposes	5,131	(511)	301

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	7,601	383	207
Investments	20,365	5,798	3,137
Receivables	2,842	632	538
Inventories	575	-	-
Contract assets and contract cost assets	1,000	115	425
Other	12	-	-
Total current assets	32,395	6,928	4,307
Non-current assets			
Receivables	-	87	-
Inventories	285	-	-
Infrastructure, property, plant and equipment	221,370	24,738	22,896
Right of use assets	6	-	-
Total non-current assets	221,661	24,825	22,896
Total assets	254,056	31,753	27,203
LIABILITIES			
Current liabilities			
Payables	2,713	106	-
Contract liabilities	1,416	-	-
Lease liabilities	6	-	-
Borrowings	94	-	237
Employee benefit provision	2,587	-	-
Total current liabilities	6,816	106	237
Non-current liabilities			
Borrowings	398	-	2,954
Employee benefit provision	95	-	-
Provisions	434	-	-
Total non-current liabilities	927	-	2,954
Total liabilities	7,743	106	3,191
Net assets	246,313	31,647	24,012
EQUITY			
Accumulated surplus	155,751	17,469	16,849
Revaluation reserves	90,562	14,178	7,163
Council equity interest	246,313	31,647	24,012
Total equity	246,313	31,647	24,012

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 (%)	4.86%	4.86%	4.86%
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 (%)	4.86%	4.86%
Amount originally raised (\$'000)	50	1,450

D2 Interests in other entities

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	2024 Net profit	2024 Net assets
Western Riverina Library Services	Provision of library services to member local government areas	230	900

Reasons for non-recognition

Council holds 15.91% equity share in Western Riverina Library Service, and has assessed this as not material, hence not recognised. The information provided above is for 2023 as this is the latest information available at the time of Council preparing the Financial Statements.

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:

- Market 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	2024	2023
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The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates

– Equity / Income Statement	374	357
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(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	overdue rates and annual charges < 5 years	≥ 5 years	Total
2024				
Gross carrying amount	–	767	2	769
2023				
Gross carrying amount	–	625	21	646

Receivables - non-rates and annual charges and contract assets

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

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

\$ '000	Not yet overdue	0 - 30 days	Overdue debts			Total
			31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	4,409	–	133	–	306	4,848
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.16%	0.01%
ECL provision	–	–	–	–	–	–
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

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	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
2024							
Payables	0.00%	229	2,519	-	-	2,748	2,819
Borrowings	0.00%	-	291	1,276	1,991	3,558	3,558
Total financial liabilities		229	2,810	1,276	1,991	6,306	6,377
2023							
Payables	0.00%	206	1,589	-	-	1,795	1,862
Borrowings	2.01%	-	147	783	974	1,904	1,904
Total financial liabilities		206	1,736	783	974	3,699	3,766

E2-1 Fair value measurement

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

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

Fair value hierarchy

All assets measured at fair value are assigned to a level in the fair value hierarchy as follows:

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

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

Level 3: Unobservable inputs for the asset or liability

The table below shows the assigned level for each asset and liability held at fair value by Council:

		Fair value measurement hierarchy					
\$ '000	Notes	Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023
Recurring fair value measurements							
Financial assets							
Financial investments	C1-2						
At fair value through profit or loss – designated at fair value on initial recognition		–	–	10	10	10	10
Total financial assets		–	–	10	10	10	10
Infrastructure, property, plant and equipment							
	C1-7						
Plant and equipment		–	–	3,760	3,552	3,760	3,552
Plant and equipment - specialised		–	–	2,513	2,260	2,513	2,260
Office equipment		–	–	353	428	353	428
Furniture and fittings		–	–	2	7	2	7
Operational land		3,756	3,622	–	–	3,756	3,622
Community land		–	–	7,627	6,661	7,627	6,661
Land under roads (post 30/06/08)		–	–	112	66	112	66
Land Improvements – non-depreciable		–	–	299	288	299	288
Land Improvements - depreciable		–	–	239	236	239	236
Buildings – non-specialised		–	–	11,115	10,811	11,115	10,811
Buildings – specialised		–	–	12,543	9,044	12,543	9,044
Other structures		–	–	14,787	12,490	14,787	12,490
Roads, bridges, footpaths, bulk earthworks		–	–	144,276	144,901	144,276	144,901
Stormwater drainage		–	–	6,687	7,710	6,687	7,710
Sewerage network		–	–	16,855	16,416	16,855	16,416
Water supply network		–	–	23,471	22,706	23,471	22,706
Library books		–	–	241	219	241	219
Swimming pools		–	–	3,110	3,094	3,110	3,094
Other open space/recreational assets		–	–	2,218	1,024	2,218	1,024
Tip assets		–	–	340	442	340	442
Total infrastructure, property, plant and equipment		3,756	3,622	250,548	242,355	254,304	245,977

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 2024.

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. Operational 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 and operational land assets resulting in an indexation applied for 30 June 2024.

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 2024.

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.

E2-1 Fair value measurement (continued)

An assessment has been undertaken resulting in an indexation applied to Other Structures for 30 June 2024.

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 2024 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.

Bridges

Bridges were valued under the cost approach using level 3 inputs. A revaluation was undertaken as at 30 June 2024 in-house based on actual costs and assumptions from Council's Technical Services Department. No market based evidence (level 2) inputs are available therefore Level 3 valuation inputs were used for this asset class.

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

Footpaths

Footpaths were revalued in-house by Council's Technical Services Department as at 30 June 2024 and were based on actual cost per square meter of works carried out during the year.

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

Stormwater Drainage

Assets within this class comprise of pits and pipes.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

A revaluation was undertaken as at 30 June 2024 in-house by council technical services staff and there has been no change to the valuation process during the reporting period.

Water Supply Network

Assets within this class comprise of bores, water treatment plant, reservoirs, pumping stations and water pipelines.

The 'Cost Approach' estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear meters of certain diameter pipes and prices per pit or similar could be supported from market evidence (Level 2) other inputs (such as residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

The assets in this class of assets were 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.

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 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

E2-1 Fair value measurement (continued)

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 2024.

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 2024.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
Financial assets		
Unlisted equity securities	Level 3 Valued at cost	
Total financial assets		
Infrastructure, property, plant and equipment		
Plant and Equipment	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life Residual value
Office Equipment	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life Residual value
Furniture and Fittings	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life Residual value
Operational Land	Level 2 Market approach	<ul style="list-style-type: none"> Land value (price per square metre)
Community Land, Land under roads (post 30/06/08)	Level 3 Market approach	<ul style="list-style-type: none"> Land value (price per square metre)
Land Improvements- Non-dep	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life
Land Improvements - depreciable	Level 3 Valued at cost	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life
Buildings & other Structures	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	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Stormwater Drainage	Level 3 Internal valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Water Supply Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Sewerage Network	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Swimming Pools	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	Level 3 External valuation using cost approach	<ul style="list-style-type: none"> Gross replacement cost Asset condition Remaining useful life
Library Books	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 AASB 119 *Employee Benefits* for the following reasons:

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

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

Description of the funding arrangements.

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

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

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

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

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

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

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

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

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

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

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

E3-1 Contingencies (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$ 46,608.68. The last valuation of the Scheme was performed by fund actuary, Richard Boyfield, FIAA as at 30 June 2023.

The amount of additional contributions included in the total employer contribution advised above is \$13,872.36. Council's expected contribution to the plan for the next annual reporting period is \$24,940.32.

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

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

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

The share of this deficit that is broadly attributed to the Council is estimated to be in the order of 0.14% as at 30 June 2024.

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

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

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

* Plus promotional increases

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

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

(ii) Statewide Limited

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

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

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

(iii) StateCover Limited

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

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

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

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

E3-1 Contingencies (continued)

(iv) Other guarantees

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

2. Other liabilities

(i) Third party claims

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

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

(ii) Quarries

Council operates a number gravel quarries and will have to rehabilitate the sites at some time in the future. As at 30 June 2024 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	2024	2023
Compensation:		
Short-term benefits	924	842
Post-employment benefits	96	67
Other long-term benefits	24	27
Total	1,044	936

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
2024					
Employee expenses relating to close family members of KMP	441	-	Council staff award	-	-
Related Parties, which are Suppliers of Council, supplying goods and services, such as printing services.	31	-	Contracts, purchase orders or tenders	-	-
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	-	-

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	28
Councillors' fees	117	103
Other Councillors' expenses (including Mayor)	58	50
Total	203	181

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
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	65	54
Remuneration for audit and other assurance services	65	54
Total Auditor-General remuneration	65	54
Non NSW Auditor-General audit firms		
(i) Audit and other assurance services		
Internal Audit	43	33
Remuneration for audit and other assurance services	43	33
Total audit fees	108	87

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	14,431	9,763
Add / (less) non-cash items:		
Depreciation and amortisation	6,640	6,297
(Gain) / loss on disposal of assets	796	22
Non-cash capital grants and contributions	(754)	(46)
– Revaluation decrements / impairments of IPP&E direct to P&L	(1,034)	1
Unwinding of discount rates on reinstatement provisions	21	17
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(1,668)	(60)
Increase / (decrease) in provision for impairment of receivables	68	–
(Increase) / decrease of inventories	(128)	(43)
(Increase) / decrease of other current assets	14	(26)
(Increase) / decrease of contract assets	(316)	(580)
Increase / (decrease) in payables	898	(148)
Increase / (decrease) in other accrued expenses payable	5	(43)
Increase / (decrease) in other liabilities	54	50
Increase / (decrease) in contract liabilities	(1,245)	604
Increase / (decrease) in employee benefit provisions	151	(77)
Increase / (decrease) in other provisions	(87)	51
Net cash flows from operating activities	17,846	15,782

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Sewerage and water infrastructure	2,122	–
Buildings	75	1,093
Recreation	469	302
Total commitments	2,666	1,395
These expenditures are payable as follows:		
Within the next year	2,666	1,395
Total payable	2,666	1,395
Sources for funding of capital commitments:		
Future grants and contributions	1,029	857
Unexpended grants	–	72
Unexpended Contributions	332	–
Externally restricted reserves	–	373
Internally restricted reserves	261	93
Unexpended loans	1,044	–
Total sources of funding	2,666	1,395
Details of capital commitments		
<ul style="list-style-type: none"> ▪ Barellan Sewer Scheme \$2,122,417 ▪ Barellan Toddler Pool \$469,053 ▪ North Narrandera Shelter \$74,927 		

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 2024

G4-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
Roads	57	-	-	-	3	-	-	60	-
S7.11 contributions – under a plan	57	-	-	-	3	-	-	60	-
S7.12 levies – under a plan	211	15	-	-	10	-	-	236	-
Total S7.11 and S7.12 revenue under plans	268	15	-	-	13	-	-	296	-
S7.4 planning agreements	257	-	-	-	12	(6)	-	263	-
S64 contributions	311	9	-	-	15	-	-	335	-
Total contributions	836	24	-	-	40	(6)	-	894	-

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

G4-2 Developer contributions by plan

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTION PLAN - Pine Hill									
Roads	57	-	-	-	3	-	-	60	-
Total	57	-	-	-	3	-	-	60	-

G5 Statement of performance measures

G5-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	2023	Indicators 2022	2021	Benchmark
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	4,755	16.14%	15.77%	0.28%	5.42%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	29,469					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	16,920	43.41%	43.31%	46.51%	44.46%	> 60.00%
Total continuing operating revenue	38,979					
3. Unrestricted current ratio						
Current assets less all external restrictions	20,008	4.46x	6.57x	5.99x	5.03x	> 1.50x
Current liabilities less specific purpose liabilities	4,490					
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	11,461	52.82x	51.35x	44.41x	215.52x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	217					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	810	8.32%	7.52%	7.73%	9.25%	< 10.00%
Rates and annual charges collectable	9,734					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	37,481	22.72 months	21.51 months	18.40 months	19.67 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,650					

(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
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	18.93%	18.93%	(10.23)%	(13.09)%	16.64%	13.75%	> 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	40.31%	35.72%	91.56%	95.93%	34.85%	82.94%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.46x	6.57x	7.05x	54.73x	4.06x	34.00x	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	122.56x	59.98x	∞	∞	5.64x	16.51x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	7.74%	6.91%	10.78%	10.15%	9.29%	8.52%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	20.60 months	19.07 months	32.79 months	41.63 months	32.06 months	26.32 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

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

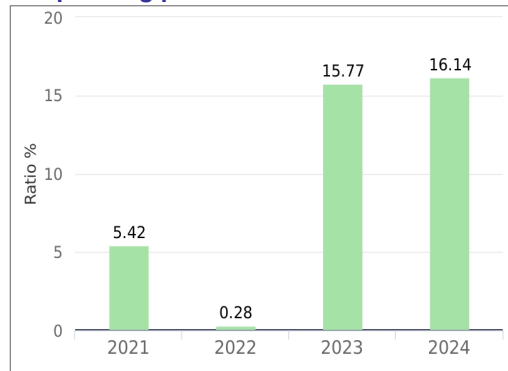
(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

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 2023/24 result

2023/24 ratio 16.14%

Council continues to contain operating expenditure within operating revenue. The receipt of significant operating grants in 2023-2024 that remain unspent at 30 June 2024 may impact Council's operating performance ratio in future years. The water fund has reported a deficit on the income statement for three consecutive years. Council is formulating a strategy to correct the issue.

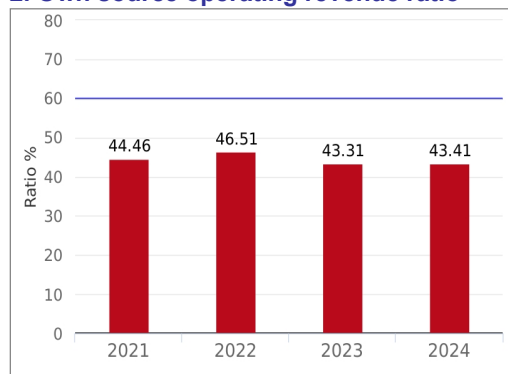
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2023/24 result

2023/24 ratio 43.41%

Own source revenue has again been impacted by additional grant funding for Local Roads and Community Infrastructure, Regional Emergency Road Repair Fund, Financial Assistance Grant prepayment, Borellan Sewer Grant, Fixing Local Roads.

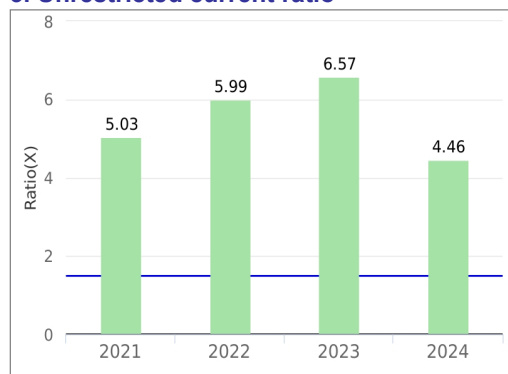
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

Commentary on 2023/24 result

2023/24 ratio 4.46x

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

Benchmark: — > 1.50x

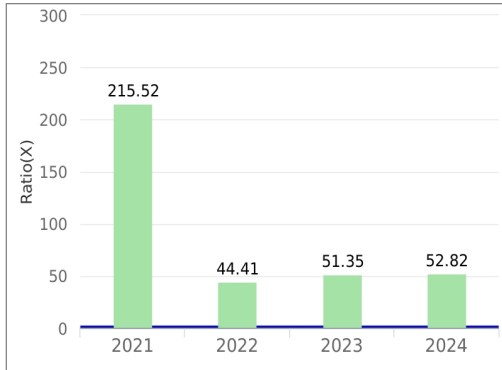
Source of benchmark: Code of Accounting Practice and Financial Reporting

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 2023/24 result

2023/24 ratio 52.82x

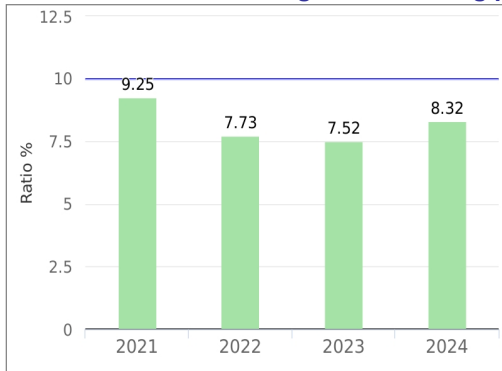
Council currently has three external loans , one for the Lake Talbot Pool upgrade and two for the Barellan Sewer scheme. Internal loans exist from the Water fund to the General Fund \$126,650.

Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

- Ratio achieves benchmark
- Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2023/24 result

2023/24 ratio 8.32%

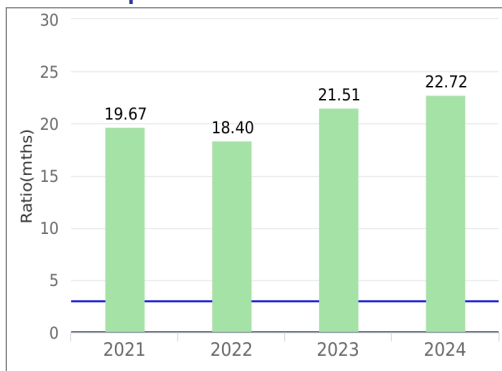
Councils outstanding rates remain satisfactory at 30 June 2024 through the use of a fair debt recovery program.

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 2023/24 result

2023/24 ratio 22.72 months

Council has adequate cash to meet its obligations for 22 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**

George Cowan

Responsible Accounting Officer

Rebecca Best

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 2024

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 2024

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 2024



Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Income Statement of sewerage business activity	5
Statement of Financial Position of water supply business activity	6
Statement of Financial Position of sewerage business activity	7
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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 2024

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

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

- NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- The Local Government *Code of Accounting Practice and Financial Reporting*,
- Sections 3 and 4 of the NSW Department of 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 27 August 2024.

Neville Kschenka
Mayor
27 August 2024

Sue Ruffles
Councillor
27 August 2024

George Cowan
General Manager
27 August 2024

Rebecca Best
Responsible Accounting Officer
27 August 2024

Mr Shane Wilson
Deputy General Manager Infrastructure
27 August 2024

Narrandera Shire Council | Income Statement of water supply business activity | for the year ended 30 June 2024

Narrandera Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	886	848
User charges	1,422	1,354
Fees	32	7
Interest and investment income	338	153
Total income from continuing operations	2,678	2,362
Expenses from continuing operations		
Employee benefits and on-costs	467	528
Materials and services	1,745	1,479
Depreciation, amortisation and impairment	740	651
Net loss from the disposal of assets	187	271
Other expenses	50	-
Total expenses from continuing operations	3,189	2,929
Surplus (deficit) from continuing operations before capital amounts	(511)	(567)
Grants and contributions provided for capital purposes	247	67
Surplus (deficit) from continuing operations after capital amounts	(264)	(500)
Surplus (deficit) from all operations before tax	(264)	(500)
Surplus (deficit) after tax	(264)	(500)
Plus accumulated surplus	17,733	18,233
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	17,469	17,733
Return on capital %	(2.1)%	(2.4)%
Subsidy from Council	1,575	1,530
Calculation of dividend payable:		
Surplus (deficit) after tax	(264)	(500)
Less: capital grants and contributions (excluding developer contributions)	(247)	(67)
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 2024

Narrandera Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	1,560	1,501
User charges	193	173
Interest and investment income	116	69
Total income from continuing operations	1,869	1,743
Expenses from continuing operations		
Employee benefits and on-costs	377	339
Borrowing costs	37	39
Materials and services	742	760
Depreciation, amortisation and impairment	402	355
Net loss from the disposal of assets	10	–
Total expenses from continuing operations	1,568	1,493
Surplus (deficit) from continuing operations before capital amounts	301	250
Grants and contributions provided for capital purposes	3,494	344
Surplus (deficit) from continuing operations after capital amounts	3,795	594
Surplus (deficit) from all operations before tax	3,795	594
Less: corporate taxation equivalent (25%) [based on result before capital]	(75)	(63)
Surplus (deficit) after tax	3,720	531
Plus accumulated surplus	13,054	12,460
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	75	63
Closing accumulated surplus	16,849	13,054
Return on capital %	1.5%	1.6%
Subsidy from Council	647	422
Calculation of dividend payable:		
Surplus (deficit) after tax	3,720	531
Less: capital grants and contributions (excluding developer contributions)	(3,494)	(344)
Surplus for dividend calculation purposes	226	187
Potential dividend calculated from surplus	113	94

Narrandera Shire Council | Statement of Financial Position of water supply business activity | as at 30 June 2024

Narrandera Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Contract assets and contract cost assets	115	24
Cash and cash equivalents	383	89
Investments	5,798	6,155
Receivables	632	519
Total current assets	6,928	6,787
Non-current assets		
Receivables	87	127
Infrastructure, property, plant and equipment	24,738	23,951
Total non-current assets	24,825	24,078
Total assets	31,753	30,865
LIABILITIES		
Current liabilities		
Payables	106	124
Total current liabilities	106	124
Total liabilities	106	124
Net assets	31,647	30,741
EQUITY		
Accumulated surplus	17,469	17,733
Revaluation reserves	14,178	13,008
Total equity	31,647	30,741

Narrandera Shire Council | Statement of Financial Position of sewerage business activity | as at 30 June 2024

Narrandera Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	207	42
Investments	3,137	2,621
Receivables	538	176
Contract assets and contract cost assets	425	323
Total current assets	4,307	3,162
Non-current assets		
Infrastructure, property, plant and equipment	22,896	17,686
Total non-current assets	22,896	17,686
Total assets	27,203	20,848
LIABILITIES		
Current liabilities		
Borrowings	237	93
Total current liabilities	237	93
Non-current liabilities		
Borrowings	2,954	1,391
Total non-current liabilities	2,954	1,391
Total liabilities	3,191	1,484
Net assets	24,012	19,364
EQUITY		
Accumulated surplus	16,849	13,054
Revaluation reserves	7,163	6,310
Total equity	24,012	19,364

Note – Material accounting policy information

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

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

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2022* (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% (22/23 25%)

Note – Material accounting policy information (continued)

Land tax – the first \$1,075,000 of combined land values attracts **0%**. For the combined land values in excess of \$1,075,000 up to \$6,571,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$6,571,000 a premium marginal rate of **2.0%** applies.

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

In accordance with DCCEEW'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 and assurance framework as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to DCCEEW'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 relevant corporate income tax rate, currently 25% (LY 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 4.30% at 30/6/24.

Note – Material accounting policy information (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 2024 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 2024

Narrandera Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

General Fund	Type	COMT	CO 23/24	23/24 Budget	23/24 Exp	24/25 Carry Over	Revenue	Unspent Grant /Contribution	Future Grant	Contrib	Ext Reserve	Int Reserve	Total
REVOTES													
3DA Dataset Transition & Imagery	Cap	0	Y	11,466.00	-	11,466.00	11,466.00						11,466.00
Economic Development Strategy	Op		N	50,000.00	-	50,000.00	50,000.00						50,000.00
Gateway/Entrance signs	Cap	0	N	10,000.00	645.00	9,355.00	9,355.00						9,355.00
Immersive Experience	Op	0	N	10,000.00	-	10,000.00	10,000.00						10,000.00
Tourism Website	Op	0	N	11,520.00	-	11,520.00	11,520.00						11,520.00
Rural Sealed Roads Construction	Cap	0	N	11,868.26	-	11,868.26	11,868.26						11,868.26
TOTAL REVOTE				104,854.26	645.00	104,209.26	104,209.26	-	-	-	-	-	104,209.26
CARRYOVERS													
Internal Audit Expenses	Op	8,700	Y	103,166.00	62,425.00	40,741.00	40,741.00						40,741.00
Coala Festival Expenses	Op		N	13,753.03	12,530.26	1,222.77	1,222.77						1,222.77
NSW Planning Portal Grant Funding	Op	0	Y	80,000.00	-	80,000.00		80,000.00					80,000.00
Mosquito Control Revenue	Op	0	Y	52,213.19	38,468.00	13,745.19		13,745.19					13,745.19
CHSP Grant Funding Transition Support	Op	0	Y	8,239.18	7,613.80	625.38		625.38					625.38
Regional youth - Winter holiday break 2023	Op	0	Y	5,109.09	4,943.52	165.57		165.57					165.57
Regional youth - Spring holiday break 23	Op	0	N	8,000.00	6,968.62	1,031.38		1,031.38					1,031.38
Regional youth - Summer holiday break 24	Op	0	N	22,000.00	15,666.43	6,333.57		6,333.57					6,333.57
Library Local Special (Grant) Revenue	Op	0	Y	40,014.14	22,014.70	17,999.44		17,999.44					17,999.44
Tech Savvy Seniors	Op	0	Y	1,386.38	-	1,386.38		1,386.38					1,386.38
Arln Museum Chart 500 Amagra Grant	Op	0	Y	3,241.09	-	3,241.09		3,241.09					3,241.09
Parkside Lights on Doors Open	Op	0	N	2,000.00	-	2,000.00		2,000.00					2,000.00
Parkside Museum Advisor Travel	Op	0	Y	14,516.86	7,872.42	6,644.44		6,644.44					6,644.44
Yarra Museum Chart 117 Grant	Op	0	Y	1,531.67	-	1,531.67		1,531.67					1,531.67
ISO Wages Contributions	Op	0	N	31,439.75	28,380.77	3,058.98		3,058.98					3,058.98
ISO Projects	Op	0	N	25,143.71	21,515.53	3,628.18		3,628.18					3,628.18
Reg. Drought Resilience Grant	Op	0		210,000.00	31,930.00	178,070.00		136,070.00	42,000.00				178,070.00
Open Streets Program Revenue	Op	0		37,077.00	-	37,077.00		29,661.60	7,415.40				37,077.00
NSW Nat Park & Wildlife Contribution	Op	0		7,272.73	-	7,272.73		7,272.73					7,272.73
Jewell Hwy Contribution Grong Grong Reseal	Op	0	Y	93,050.00	-	93,050.00		93,050.00					93,050.00
Jewell Hwy Contribution Grong Grong town entrance	Op	0	Y	1,667.28	-	1,667.28		1,667.28					1,667.28
Chambers Access Control System Replacement	Cap	22,350	N	27,000.00	1,814.16	25,185.84	25,185.84						25,185.84
Integrated Software System	Cap	329,831	Y	434,780.00	289,773.06	145,006.94						145,006.94	145,006.94
Handvale Fire Shed	Cap	0	Y	689,018.82	659,190.79	29,828.03				29,828.03			29,828.03
Millenbah Station Amenities	Cap	0	N	60,000.00	52,895.45	7,104.55				7,104.55			7,104.55
New security fencing and CCTV	Cap	0	Y	146,329.09	6,298.65	140,030.44					140,030.44		140,030.44
Further Masterplan works stage 1	Cap	37,414	Y	232,988.11	155,142.22	77,845.89					77,845.89		77,845.89
Cemetery management plans and mapping software	Cap	22,909	Y	120,852.84	-	120,852.84	50,852.84					70,000.00	120,852.84
Yarra Park Irrigation Management System	Cap	0	Y	243,677.35	139,039.40	104,637.95	95,000.00					9,637.95	104,637.95
Yarra Memorial Park lawn areas & garden beds	Cap	0	Y	20,000.00	17,010.89	2,989.11	2,989.11						2,989.11
DLG DRF - Construction of flood relief gates	Cap	0	Y	120,000.00	-	120,000.00		120,000.00					120,000.00
DLG DRF - Replacement of soft fall in MBP	Cap	0	Y	150,000.00	-	150,000.00		150,000.00					150,000.00
DLG DRF - Flood levies at water supply bores	Cap	0	Y	100,000.00	-	100,000.00		100,000.00					100,000.00
DLG DRF - Ndra Library Stormwater structure	Cap	0	Y	60,000.00	42,612.62	17,387.38		17,387.38					17,387.38
DLG DRF - Youth development program	Cap	0	Y	175,000.00	-	175,000.00		175,000.00					175,000.00
DLG DRF - Community Information Boards	Cap	0	Y	50,000.00	-	50,000.00		50,000.00					50,000.00
DLG DRF - Economic Development Strategy & Signage	Cap	0	Y	60,000.00	42,400.00	17,600.00		17,600.00					17,600.00
DLG DRF - Destination Discovery Hub Cultural Display	Cap	0	Y	200,000.00	-	200,000.00		200,000.00					200,000.00
DLG DRF - Replacement of trees	Cap	0	Y	85,000.00	-	85,000.00		85,000.00					85,000.00
RCI R3 Brewery Flat Boat ramp & Toilets	Cap	16,887	N	105,000.00	84,023.67	20,976.33			20,976.33				20,976.33
RCI R3 Brewery Flat - Connecting Walkway	Cap	3,199	N	174,726.00	89,735.98	84,990.02			84,990.02				84,990.02
RCI R3 Barellan Sportsground Scoreboard	Cap	0	N	86,511.90	55.00	86,456.90			86,456.90				86,456.90
RCI 4 Barellan Pool - Toddler Pool	Cap	469,044	N	747,956.00	242,393.73	505,562.27			207,606.27			297,956.00	505,562.27
RCI 4 D&DH Interpretative Fit Out	Cap	0	N	250,000.00	685.00	249,315.00		36,921.67	212,393.33				249,315.00

General Fund	Type	COMT	CO 23/24	23/24 Budget	23/24 Exp	24/25 Carry Over	Revenue	Unspent Grant /Contribution	Future Grant	Contrib	Ext Reserve	Int Reserve	Total
RCI 4 MBP - Playground Upgrade Stage 1	Cap	0	N	297,363.00	55.00	297,308.00		118,890.20	178,417.80				297,308.00
RCI 4 Narrandera Footpaths Upgrade	Cap	109	N	250,000.00	4,308.10	245,691.90		95,691.90	150,000.00				245,691.90
RCI 4 Narrandera Laneway Upgrades	Cap	0	N	325,301.00	55.00	325,246.00		130,065.40	195,180.60				325,246.00
RIP Upgrade Lake talbot Reserve - stairs, BBQ shelter	Cap	21,500	N	200,168.18	115,278.40	84,889.78	22,000.00	42,889.78			20,000.00		84,889.78
iCCF5 - Community Safety Upgrade Program (CCTV)	Cap	177,273	N	294,194.96	32,565.11	261,629.85		138,943.14	78,088.75		43,597.96	1,000.00	261,629.85
iCCF5 - Recreation Upgrade Narrandera Water tower	Cap	27,391	N	576,106.00	472,275.35	103,830.65			103,830.65				103,830.65
T Rec Area - Accessibility project	Cap	66,202	N	202,200.00	189,500.00	12,700.00	5,700.00	7,000.00					12,700.00
Grng Grng Earth Park Stage 1	Cap	0	Y	8,531.36	-	8,531.36		8,531.36					8,531.36
Roads Resheeting - (Unsealed rural roads)	Cap		N	211,041.77	26,117.01	184,924.76	184,924.76						184,924.76
LR R1 - Brewarrana Bridge Retrofitting	Cap	12,007	Y	425,802.19	201,791.06	224,011.13	45,877.48	8,926.56	169,207.09				224,011.13
LR R4 - Old Wagga Road Rehab	Cap	20,046	Y	913,403.68	73,924.54	839,479.14	89,992.16	504,873.04	244,613.94				839,479.14
Flood Damage Repairs AGRN1001	Cap		Y	1,497,039.47	517,126.45	740,398.97	740,398.97						740,398.97
Holloway Rd Culvert	Cap	0	N		63,997.46								-
Grong Grong River Road	Cap	86,171	N		175,516.59								-
REGIONAL EMERGENCY ROAD REPAIR FUND	Cap	0	N	2,592,756.88		2,141,668.86		2,141,668.86					2,141,668.86
Minor Heavy Patches - Urban	Cap	0	N		59,003.80								-
Minor Heavy Patches - Rural	Cap	0	N		3,494.04								-
Sealed Roads Shoulder Grading	Cap	0	N		111,788.80								-
Gravel Roads Grading	Cap	7,827	N		236,648.38								-
Formed Roads Grading	Cap	0	N		3,581.96								-
Erigolia Rd Heavy Patching	Cap	0	N		36,571.04								-
T Tourist Park - Reseal driveways	Cap	33,582	N	74,580.00	477.43	74,102.57					74,102.57		74,102.57
Building renewal and upgrades	Cap	2,659	N	175,812.82	168,386.71	7,426.11	7,426.11						
iES Airport Hanger	Cap	1,171	N	25,000.00	17,376.05	7,623.95						7,623.95	7,623.95
TOTAL CARRYOVER				13,168,962.52	4,593,237.95	8,575,724.57	1,312,311.04	4,558,502.16	1,781,177.08	36,932.58	355,576.86	531,224.84	8,575,724.57
TOTAL REVOTE & CARRYOVER				13,273,816.78	4,593,882.95	8,679,933.83	1,416,520.30	4,558,502.16	1,781,177.08	36,932.58	355,576.86	531,224.84	8,679,933.83
					Op	572,012.05	113,483.77	409,112.88	49,415.40	-	-	-	
					Cap	8,107,921.78	1,303,036.53	4,149,389.28	1,731,761.68	36,932.58	355,576.86	531,224.84	
					Total		1,416,520.30						
Water Fund							Revenue	Unspent Grant /contribution	Future Grant	Contrib	Ext Reserve	Int Reserve	
CARRYOVERS													
Water - WTP filter/Upgrade design	Cap	0	Y	33,307.36	4,738.06	28,569.30					28,569.30		28,569.30
Water - Main Replacements 2023-24	Cap	0	N	409,580.00	143,161.12	266,418.88					266,418.88		266,418.88
Water - Hydrant & Valve replacements 2023-24	Cap	0	Y	136,551.59	45,958.03	87,712.01					87,712.01		87,712.01
Water - IWCM Additional Works	Cap	0	Y	130,774.00	48,839.58	74,782.51			56,086.88		18,695.63		74,782.51
Water - WTP Scoping Study	Cap	30167	Y	124,028.84	55,991.49	111,418.84			83,564.13		27,854.71		111,418.84
Water - Gordon St fencing	Cap	0	Y	27,158.38	12,610.00	14,548.38					14,548.38		14,548.38
Water - Cul-de-sac ring mains	Cap	163.64	Y	97,020.14	35,654.98	61,365.16					61,365.16		61,365.16
Water - Telemetry hardware upgrade	Cap	26155	Y	148,346.65	12,554.92	135,791.73					135,791.73		135,791.73
total				1,106,766.96	359,508.18	780,606.81	-	-	139,651.01	-	640,955.80	-	780,606.81
Sewer Fund							Revenue	Unspent Grant /contribution	Future Grant	Unspent loan	Ext Reserve	Int Reserve	
CARRYOVERS													
Sewer - Barellan Sewer	Cap	1606.112	Y	7,779,691.91	4,654,790.10	3,124,901.81		332,008.00	746,077.07	2,046,816.74			3,124,901.81
Sewer - Main Relines	Cap	0	Y	695,025.00	4,904.23	690,120.77					690,120.77		690,120.77
total				8,474,716.91	4,659,694.33	3,815,022.58	-	332,008.00	746,077.07	2,046,816.74	690,120.77	-	3,815,022.58
All Funds Total				22,855,300.65	9,613,085.46	13,275,563.22	1,416,520.30	4,890,510.16	2,666,905.16	2,083,749.32	1,686,653.43	531,224.84	13,275,563.22

ACTUAL RESERVE BALANCES													
RESERVE DETAILS	Balance 30 Jun 2023	Budget Transfer 23/24	Other	Carry over	Sept	Dec	March	June	Interest	Net Transfer 23/24	Balance 30 Jun 2024	24/25 Budget Movement	Balance 30 Jun 2025
GENERAL FUND - DETAILS													
Employee's Leave Entitlement													
Employee's Leave Entitlement	\$ 1,178,228.00							\$ 122,772.00		\$ 122,772.00	\$ 1,301,000.00		\$ 1,301,000.00
Plant & Vehicle Replacement													
Plant & Vehicle Replacement	\$ 1,891,758.95							\$ 263,527.92		\$ 263,527.92	\$ 2,155,286.87	\$ 119,941.00	\$ 2,275,227.87
Information Technology Replacement													
Street Camera Replacement	\$ 1,000.00									\$ -	\$ 1,000.00		\$ 1,000.00
Computer Replacement	\$ 669,343.04	\$ 104,993.06		-\$ 25,000.00			\$ 60,000.00			-\$ 69,993.06	\$ 599,349.98	-\$ 317,006.00	\$ 282,343.98
Carry Over Works													
Carry Over Operating Program	\$ 85,562.52			-\$ 85,562.52				\$ 113,483.77		\$ 27,921.25	\$ 113,483.77		\$ 113,483.77
Carry Over Capital Program	\$ 1,112,382.61			-\$ 1,112,382.61				\$ 1,303,036.53		\$ 190,653.92	\$ 1,303,036.54		\$ 1,303,036.54
Organisational service assets and projects													
Public Art & Festive Tree Maintenance	\$ 32,082.28	\$ 20,000.00		-\$ 2,853.92						\$ 17,146.08	\$ 49,228.36		\$ 49,228.36
Infrastructure Replacement & Renewal	\$ 1,912,896.51	\$ 405,000.00	\$ -	-\$ 801,410.83	\$ -	\$ 801,410.83	\$ 149,144.00	-\$ 2,278,056.50		-\$ 1,723,912.50	\$ 188,984.01	-\$ 14,965.00	\$ 174,019.01
Narrandera Business Centre Master Plan	\$ 228,574.90	\$ 1,789,616.13						-\$ 2,000,000.00		-\$ 210,383.87	\$ 18,191.03		\$ 18,191.03
Delivery of Aged strategies	\$ 213,001.61			-\$ 11,335.46						-\$ 11,335.46	\$ 201,666.15		\$ 201,666.15
Shire Property Renewal & Cyclical Maint.	\$ 449,964.00					-\$ 95,481.00				-\$ 95,481.00	\$ 354,483.00		\$ 354,483.00
Visitor Centre Building Replacement	\$ 26,305.80			-\$ 26,305.80						-\$ 26,305.80	\$ 0.00		-\$ 0.00
Renewable Energy	\$ 50,878.00	\$ 50,000.00	-\$ 13,980.00							\$ 36,020.00	\$ 86,898.00		\$ 86,898.00
Narrandera Park Landscape	\$ 10,176.00									\$ -	\$ 10,176.00		\$ 10,176.00
Organisational strategy and governance													
Election & Integrated Planning Exp	\$ 29,535.91						\$ 29,660.00			\$ 29,660.00	\$ 59,195.91	-\$ 48,500.00	\$ 10,695.91
Financial Management Reserve Strategy	\$ 296,679.78		-\$ 63,277.00		\$ 631,285.00	\$ 628,925.00	-\$ 32,533.00			\$ 1,164,400.00	\$ 1,461,079.78		\$ 1,461,079.78
Employee Training Programs	\$ -					\$ 42,500.00				\$ 42,500.00	\$ 42,500.00		\$ 42,500.00
Community Transport													
Community Transport	\$ 305,923.00							\$ 59,602.36		\$ 59,602.36	\$ 365,525.36		\$ 365,525.36
Financial Assistance Grant													
Financial Assistance Grant	\$ 6,118,620.00			-\$ 6,118,620.00				\$ 5,558,351.00		-\$ 560,269.00	\$ 5,558,351.00		\$ 5,558,351.00
Council Committees													
Committee - Barellan Museum	\$ 4,156.68									\$ -	\$ 4,156.68		\$ 4,156.68
Committee - Koala Committee	\$ 18,394.16						\$ 222.30			\$ 222.30	\$ 18,616.46		\$ 18,616.46
Committee - Railway Station	\$ 10,460.76						\$ 1,181.84			\$ 1,181.84	\$ 11,642.60		\$ 11,642.60
355 Committee - Parkside Museum	\$ 3,717.72						\$ 353.64			\$ 353.64	\$ 4,071.36		\$ 4,071.36
Committee - Barellan Hall	\$ 21,877.24						\$ 786.71			\$ 786.71	\$ 22,663.95		\$ 22,663.95
Committee - Grong Grong Community Hall	\$ 1,472.75						\$ 1,080.91			\$ 1,080.91	\$ 2,553.66		\$ 2,553.66
Committee - Domestic Violence	\$ 186.90									\$ -	\$ 186.90		\$ 186.90
Cemetery Perpetual													
N'dra Cemetery - Perpetual mtnce all	\$ 454,762.88							\$ 28,000.00		\$ 28,000.00	\$ 482,762.88	\$ 23,472.00	\$ 506,234.88
Property Development													
Property Development (Red Hill)	\$ 762,159.66							-\$ 152,694.71		-\$ 152,694.71	\$ 609,464.95	-\$ 720,000.00	-\$ 110,535.05
Quarry Rehabilitation													
Quarry Rehabilitation	\$ 16,521.72							\$ 35,590.35		\$ 35,590.35	\$ 52,112.07	\$ 15,000.00	\$ 67,112.07
Quarry Maintenance	\$ -							\$ 127,726.22		\$ 127,726.22	\$ 127,726.22	\$ 15,000.00	\$ 142,726.22
Reverse Cycle Vending Machine													
Reverse Cycle Vending Machine	\$ 498.83							\$ 3,861.46		\$ 3,861.46	\$ 4,360.29	\$ 3,210.00	\$ 7,570.29
Waste Management													
Narrandera Waste Depot	\$ 799,222.93							\$ 85,361.52		\$ 85,361.52	\$ 884,584.45	\$ 6,939.00	\$ 891,523.45
Narrandera Waste Depot - Excavation	\$ 104,704.00									\$ -	\$ 104,704.00		\$ 104,704.00
Narrandera Waste Depot - Rehabilitation	\$ 368,644.00									\$ -	\$ 368,644.00		\$ 368,644.00
Barellan Waste Depot	\$ 119,586.39			-\$ 43,165.10						-\$ 43,165.10	\$ 76,421.29		\$ 76,421.29
Barellan Waste Depot - Excavation	\$ 36,592.00									\$ -	\$ 36,592.00		\$ 36,592.00
Barellan Waste Depot - Rehabilitation	\$ 53,429.00									\$ -	\$ 53,429.00		\$ 53,429.00
Narrandera Depot Compactor Expenses	\$ 48,379.00									\$ -	\$ 48,379.00		\$ 48,379.00
Grong Grong Waste Depot Rehabilitation	\$ 73,876.00									\$ -	\$ 73,876.00		\$ 73,876.00

ACTUAL RESERVE BALANCES													
RESERVE DETAILS	Balance 30 Jun 2023	Budget Transfer 23/24	Other	Carry over	Sept	Dec	March	June	Interest	Net Transfer 23/24	Balance 30 Jun 2024	24/25 Budget Movement	Balance 30 Jun 2025
Crown Reserves													
Lake Talbot Tourist Park	\$ 301,961.56							\$ 120,723.95		\$ 120,723.95	\$ 422,685.51	\$ 80,774.00	\$ 503,459.51
Stormwater													
Narrandera Stormwater Reserve	\$ 352,251.00							-\$ 323,205.84		-\$ 323,205.84	\$ 29,045.16	-\$ 893,908.00	-\$ 864,862.84
Barellan Stormwater Reserve	\$ 16,535.11							-\$ 4,895.13		-\$ 4,895.13	\$ 11,639.98		\$ 11,639.98
Developer Contributions													
Section 7.11 (94)	\$ 57,485.78							\$ 2,788.06		\$ 2,788.06	\$ 60,273.84		\$ 60,273.84
Section 7.12 (94A)	\$ 209,806.37							\$ 25,492.94		\$ 25,492.94	\$ 235,299.31		\$ 235,299.31
Section 7.4 - Youth activities	\$ 205,740.00				-\$ 5,740.00			\$ 11,100.00		\$ 5,360.00	\$ 211,100.00		\$ 211,100.00
Section 7.4	\$ 51,389.51							\$ 1,246.20		\$ 1,246.20	\$ 52,635.71	\$ 65,000.00	\$ 117,635.71
Bonds, Retentions & Trusts													
Kaniva Quarry	\$ 30,000.00									\$ -	\$ 30,000.00		\$ 30,000.00
Arts Centre Trust	\$ 53,323.12							\$ 2,166.51		\$ 2,166.51	\$ 55,489.63		\$ 55,489.63
Sale of Land	\$ 101,428.43							\$ 38,062.43		\$ 38,062.43	\$ 139,490.86		\$ 139,490.86
Barellan Toddler Pool Retention	\$ -							\$ 3,539.30		\$ 3,539.30	\$ 3,539.30		\$ 3,539.30
External Restrictions (Note 6 order)													
Water Fund													
Asset Replacement	\$ 5,121,208.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,505.38		\$ 182,505.38	\$ 5,303,713.99	-\$ 98,052.00	\$ 5,205,661.99
Carry Over Works	\$ 882,973.29	\$ -	\$ -	-\$ 882,973.29	\$ -	\$ -	\$ -	\$ 640,955.80		-\$ 242,017.49	\$ 640,955.80	\$ -	\$ 640,955.80
Retention - Pine Hill Construction	\$ 20,701.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,701.90		-\$ 20,701.90	\$ -	\$ -	\$ -
Section 64	\$ 219,176.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,190.17		\$ 17,190.17	\$ 236,366.80	\$ 10,000.00	\$ 246,366.80
Sewer Fund													
Asset Replacement	\$ 387,456.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,279.80		\$ 120,279.80	\$ 507,736.21	-\$ 19,454.00	\$ 488,282.21
Carry Over Works	\$ 731,820.51	\$ -	\$ -	-\$ 731,820.51	\$ -	\$ -	\$ -	\$ 690,120.77		-\$ 41,699.74	\$ 690,120.77	\$ -	\$ 690,120.77
Unspent Loan	\$ 1,451,451.67	\$ -	\$ -	-\$ 1,451,451.67	\$ -	\$ -	\$ -	\$ 2,046,816.74		\$ 595,365.07	\$ 2,046,816.74	\$ -	\$ 2,046,816.74
Section 64	\$ 92,157.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,906.46		\$ 6,906.46	\$ 99,064.43	\$ 8,000.00	\$ 107,064.43
General Fund - External Restrictions													
Specific Purpose Unexpended Grants	\$ 5,372,929.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,785,985.39		\$ 2,785,985.39	\$ 8,158,914.91	-\$ 1,351,618.00	\$ 6,807,296.91
Other Contributions	\$ 103,248.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 103,248.64	\$ -	\$ 103,248.64
Unspent grant & contributions Liability	\$ 2,660,165.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 1,243,955.91		-\$ 1,243,955.91	\$ 1,416,209.68	\$ -	\$ 1,416,209.68
Developer Contributions	\$ 524,421.66	\$ -	\$ -	-\$ 524,421.66	\$ 5,740.00	\$ -	\$ -	\$ 40,627.20		\$ 34,887.20	\$ 559,308.86	\$ 65,000.00	\$ 624,308.86
Waste Management	\$ 1,604,433.32	\$ -	\$ -	-\$ 43,165.10	\$ -	\$ -	\$ -	\$ 85,361.52		\$ 42,196.42	\$ 1,646,629.74	\$ 6,939.00	\$ 1,653,568.74
Stormwater	\$ 368,786.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,100.97		-\$ 328,100.97	\$ 40,685.14	-\$ 893,908.00	-\$ 853,222.86
Crown Reserves	\$ 301,961.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,723.95		\$ 120,723.95	\$ 422,685.51	\$ 80,774.00	\$ 503,459.51
Total External Restrictions	\$ 19,842,893.39	\$ -	\$ -	-\$ 3,109,410.57	-\$ 5,740.00	\$ -	\$ -	\$ 5,144,714.39		\$ 2,029,563.82	\$ 21,872,457.21	-\$ 2,192,319.00	\$ 19,680,138.21
Internal Restrictions (Note 6 order)													
Plant & vehicle replacement	\$ 1,891,758.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,527.92		\$ 263,527.92	\$ 2,155,286.87	\$ 119,941.00	\$ 2,275,227.87
Employee Leave Entitlements	\$ 1,178,228.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,772.00		\$ 122,772.00	\$ 1,301,000.00	\$ -	\$ 1,301,000.00
Carry over works	\$ 1,197,945.14	\$ -	\$ -	-\$ 1,197,945.13	\$ -	\$ -	\$ -	\$ 1,416,520.30		\$ 218,575.17	\$ 1,416,520.31	\$ -	\$ 1,416,520.31
Community Transport	\$ 305,923.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,602.36		\$ 59,602.36	\$ 365,525.36	\$ -	\$ 365,525.36
Organisational strategy and governance	\$ 326,215.69	\$ -	-\$ 63,277.00	\$ -	\$ 631,285.00	\$ 671,425.00	-\$ 2,873.00	\$ -		\$ 1,236,560.00	\$ 1,562,775.69	-\$ 48,500.00	\$ 1,514,275.69
Cemetery Perpetual	\$ 454,762.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00		\$ 28,000.00	\$ 482,762.88	\$ 23,472.00	\$ 506,234.88
Council Committees	\$ 60,266.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,625.40		\$ 3,625.40	\$ 63,891.61	\$ -	\$ 63,891.61
Information Technology Replacement	\$ 670,343.04	-\$ 104,993.06	\$ -	-\$ 25,000.00	\$ -	\$ -	\$ -	\$ 60,000.00		-\$ 69,993.06	\$ 600,349.98	-\$ 317,006.00	\$ 283,343.98
Property Development	\$ 762,159.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,694.71		-\$ 152,694.71	\$ 609,464.95	-\$ 720,000.00	-\$ 110,535.05
Organisational service assets and projects	\$ 2,923,879.10	\$ 2,264,616.13	-\$ 13,980.00	-\$ 841,906.01	\$ -	\$ 705,929.83	\$ 149,144.00	\$ 4,278,056.50		-\$ 2,014,252.55	\$ 909,626.55	-\$ 14,965.00	\$ 894,661.55
Quarry Rehabilitation	\$ 16,521.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,316.57		\$ 163,316.57	\$ 179,838.29	\$ 30,000.00	\$ 209,838.29
Financial Assistance Grant	\$ 6,118,620.00	\$ -	\$ -	-\$ 6,118,620.00	\$ -	\$ -	\$ -	\$ 5,558,351.00		-\$ 560,269.00	\$ 5,558,351.00	\$ -	\$ 5,558,351.00
Reverse Cycle Vending Machine	\$ 498.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,861.46		\$ 3,861.46	\$ 4,360.29	\$ 3,210.00	\$ 7,570.29
Bonds, Retentions & Trusts	\$ 184,751.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,768.24		\$ 43,768.24	\$ 228,519.79	\$ -	\$ 228,519.79
Total Internal Restrictions	\$ 16,091,873.77	\$ 2,159,623.07	-\$ 77,257.00	-\$ 8,183,471.14	\$ 631,285.00	\$ 1,377,354.83	\$ 206,271.00	\$ 3,232,594.04	\$ -	-\$ 653,600.20	\$ 15,438,273.57	-\$ 923,848.00	\$ 14,514,425.57
Total Restrictions	\$ 35,934,767.15	\$ 2,159,623.07	-\$ 77,257.00	-\$ 11,292,881.71	\$ 625,545.00	\$ 1,377,354.83	\$ 206,271.00	\$ 8,377,308.44	\$ -	\$ 1,375,963.63	\$ 37,310,730.78	-\$ 3,116,167.00	\$ 34,194,563.78

Contract Asset = Money that is owed, Contract Liability = Grant paid in advance and unspent				Opening Balances 1/7/23							Annual Movements							Closing Balances 30/6/24				
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 (ii)	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 (x)	Unspent Grants/Cont. (xi)	Contract Asset	Grant Debtors/ Accrued(*) (xiii)
											(i + v - iii) (from G/L)							(viii+ix+xi-i)				
Govt Grants - Operating																						
0213-1089-0000	Trainee Incentive Payment Revenue	C	0213-2006-0000	0.00								128,028.80		128,028.80	128,028.80			-	128,028.80	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			-	0.00	80,000.00		0.00
0218-1450-0000	POM Crown Land Grant	S	5030-0007-0000	3,016.45								0.00		3,016.45	3,016.45			-	0.00	0.00		0.00
0410-1480-0000	Mosquito Control Revenue	O	5400-0063-0000	12,213.19		40,000.00				40,000.00		40,000.00		52,213.19	38,468.00			-	0.00	13,745.19		0.00
0511-1485-0000	ERNWAG/WRNWAG Regional Weed	O	0511-2100-0000	0.00								47,663.00	4,766.30	47,663.00	47,663.00			-	47,663.00	0.00		0.00
0513-1400-0000	Flood Study	O	See Tab FLOOD	0.00						86,478.87		148,499.00		62,020.13	72,394.07			-	62,020.13	0.00		0.00
0613-1480-0000	CHSP Grant Funding Transition Supp	C	6004-0073-0000	8,239.18								0.00		8,239.18	7,613.80			-	0.00	625.38		0.00
0616-1481-0000	Seniors Week Grant	S	6200-0111-0004	0.00								0.00		0.00	0.00			-	0.00	0.00		0.00
0617-1460-0001	Youth Week Grant Revenue	S	6300-0111-0000	0.00								3,412.00	341.20	3,412.00	3,412.00			-	3,412.00	0.00		0.00
0617-1460-0005	Regional youth - Winter holiday bre	S	6300-0073-0009	0.00		5,109.09				7,000.00		7,000.00		5,109.09	4,943.52			-	0.00	165.57		0.00
0617-1460-0005	Regional youth - Spring holiday bre	S	6300-0073-0010	0.00								8,000.00		8,000.00	6,968.62			-	8,000.00	1,031.38		0.00
0617-1460-0005	Regional youth - Summer holiday br	S	6300-0073-0011	0.00								22,000.00		22,000.00	15,666.43			-	22,000.00	6,333.57		0.00
0712-1475-0000	Energy Certificate Grant Revenue	O	0712-2130-0000	0.00								436.56		436.56	436.56			-	436.56	0.00		0.00
0712-1480-0000	Traffic Lighting (Subsidy) Revenue	S	0712-2118-0000	0.00								35,000.00		35,000.00	35,000.00			-	35,000.00	0.00		0.00
0714-1480-0001	DI&I Heritage Advisor Grant rev	S	6600-0111-0001	0.00								0.00		0.00	1,000.00			-	0.00	0.00		0.00
0714-1480-0002	Heritage Fund (Grant) Revenues	S	6600-0111-0002	0.00								0.00		0.00	0.00			-	0.00	0.00		0.00
0714-1480-0003	Regional NSW Planning Portal Grant	S	6600-0073-0000	689.26								0.00		689.26	689.26			-	0.00	0.00		0.00
0810-1480-0001	Library Local Special (Grant) Revenu	S	7700-0124-0000	19,820.54								20,193.60		40,014.14	22,014.70			-	20,193.60	17,999.44		0.00
0810-1480-0002	Tech Savvy Seniors	S	7700-0156-0000	1,386.38								0.00		1,386.38	0.00			-	0.00	1,386.38		0.00
0810-1480-0003	Library Per Capita Subsidy	S	untied	0.00								63,369.40		63,369.40	63,369.40			-	63,369.40	0.00		0.00
0816-1492-0000	OLG Disaster Recovery Funding	S	See Tab OLG	1,000,000.00								-		1,000,000.00	85,012.62			-	0.00	914,987.38		0.00
0823-1430-0002	Brln Museum Chart 500 Amagra Gr	S	8302-0124-0000	3,241.09								-	0.00	3,241.09	0.00			-	0.00	3,241.09		0.00
0827-1430-0001	Museum Small Grants	S	8307-0129-0000	979.37								-	0.00	979.37	1,019.35			-	0.00	0.00		0.00
0827-1430-0001	Parkside Lights on Doors Open	S	8307-0113-0000	0.00								2,000.00	200.00	2,000.00	0.00			-	2,000.00	2,000.00		0.00
0827-1430-0002	Creative Interpretation Dept Enterp	S	8307-0131-0000	22,630.00								-	0.00	22,630.00	22,630.00			-	0.00	0.00		0.00
0827-1430-0003	Parkside Museum Advisor	S	8307-0064-0001	0.00		1,389.00				7,000.00		14,000.00	1,400.00	8,389.00	11,200.00			-	7,000.00	0.00		0.00
0827-1430-0003	Parkside Museum Advisor Travel	S	8307-0064-0002	0.00		4,826.86				8,367.00		18,057.00	1,805.70	14,516.86	7,872.42			-	9,690.00	6,644.44		0.00
0827-1430-0000	CASP Cottage Museum - Now and T	S	8307-0124-0000	2,700.00								-	0.00	2,700.00	2,700.00			-	0.00	0.00		0.00
0827-1430-0000	Ndra Museum Chart 117 Grant	S	8307-0128-0000	1,531.67								-	0.00	1,531.67	0.00			-	0.00	1,531.67		0.00
0924-1470-0000	Regional & Local Rd Repair program	S	924-2100&4200	2,836,998.00								3,976,990.00		6,813,988.00	599,902.12			-	3,976,990.00	6,214,085.88		0.00
0911-1480-0004	FLR - Pothole Repair Round Revenu	S	0002-0002-0000	414,584.06								0.00		414,584.06	414,584.06			-	0.00	0.00		0.00
0919-1485-0000	Roads to Recovery Grant Revenues	C	0919-4200-0000	156,081.04								1,391,902.00		1,547,983.04	1,547,983.04			-	1,391,902.00	0.00		0.00
0920-1470-0005	Transport Access Reg Pshp Grant	S	0030-0100-0000	0.00								7,776.66		7,776.66	7,776.66			-	7,776.66	0.00		0.00
0920-1485-0000	RSO Wages Contributions	S	0920-2130-0001	0.00						(12,903.06)		18,536.69		31,439.75	28,380.77			-	31,439.75	3,058.98		0.00
0920-1484-0000	RSO Projects	S	0920-2110-0000	0.00						3,628.18		28,771.89		25,143.71	21,515.53			-	25,143.71	3,628.18		0.00
0920-1400-0000	Active Transport Plan	S	0030-0124-0000	0.00						36,516.27		70,673.38		34,157.11	34,157.11			-	34,157.11	0.00		0.00
1013-1480-0001	Reg. Drought Resilience Grant	S	8600-0073-0001	0.00								168,000.00		168,000.00	31,930.00			-	168,000.00	136,070.00		0.00
1014-1480-0002	Australia Day Community Grant Rev	S	8750-0076-0000	0.00								15,000.00	1,500.00	15,000.00	15,205.69			-	15,000.00	0.00		0.00
1014-1480-0004	Community - Reconnecting Regional	S	See Tab RNSW	0.00						9,604.74		20,944.89		11,340.15	11,340.15			-	11,340.15	0.00	0.00	0.00
1014-1480-0004	NSC - Reconnecting Regional NSW	S	See Tab RNSW	0.00						11,819.49		14,555.15		2,735.66	2,735.66			-	2,735.66	0.00	0.00	0.00
1014-1480-0005	NSW Small Business Month Grant	S	8750-0073-0003	0.00								2,500.00		2,500.00	2,709.54			-	2,500.00	0.00		0.00
1014-1480-0006	Open Streets Program Revenue	S	8750-0077-0000	0.00								29,661.60		29,661.60	0.00			-	29,661.60	29,661.60		0.00
1110-1495-0001	Financial Assistance Grant	C		0.00								309,935.00		309,935.00	309,935.00			-	309,935.00	0.00		0.00
1110-1495-0002	Financial Assistance Grant advance	C		0.00	6,118,620.00	-6,118,620.00						5,558,351.00		6,118,620.00	6,118,620.00			-	5,558,351.00	0.00		0.00
Contributions - Operating																						
1014-1485-0003	NSW Nat Park & Wildlife Contributi	O	8750-0075-0000	7,272.73						0.00		0.00		7,272.73	0.00			-	0.00	7,272.73		0.00
0911-1490-0001	Sandy Creek Rd Maintenance Contr	O		0.00								9,500.00		9,500.00	9,500.00			-	9,500.00	0.00		0.00
0915-1470-0000	Regional Roads Block Grants	S	0915-2100-4200	70,050.41								391,899.49		461,949.90	461,949.90			-	391,899.49	0.00		0.00
0915-1475-0000	Regional Roads Supplementary	S		16,050.10								107,000.00		123,050.10	123,050.10			-	107,000.00	0.00		0.00
1025-1485-0000	Leeton Shire Operating Contribution	O		0.00						61,244.19		61,244.19		0.00	67,263.85	67,263.85		-	67,263.85	0.00		67,263.85
0910-1490-0001	Newell Hwy Contribution Grong Gr	S	0001-0005-0000	93,050.00								0.00		93,050.00				-	0.00	93,050.00		0.00
0910-1490-0001	Newell Hwy Contribution Grong Gr	S	0001-0006-0000	1,667.28								0.00		1,667.28				-	0.00	1,667.28		0.00
sub total - Op. Grants & Contributions				4,752,200.75	6,118,620.00	-6,067,295.05	0.00	0.00	-	258,755.68	0.00	12,740,901.30	10,013.20	17,845,940.32	10,389,658.18	67,263.85	-	0.00	12,549,409.47	7,538,186.14	0.00	67,263.85
Govt Grants - Capital																						
0513-1480-0000	Disaster Risk Reduction Fund	S	5700-1002-0000	93,580.90			93,580.90					50,000.00		143,580.90	143,580.90			-	143,580.90	0.00		0.00
0816-1480-0004	SCCF Round 4 Funding	S	See Tab	58,753.64			58,753.64															

Contract Asset = Money that is owed, Contract Liability = Grant paid in advance and unspent				Opening Balances 1/7/23						Annual Movements								Closing Balances 30/6/24												
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 (ii)	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 (x)	Unspent Grants/Cont. (xi)	Contract Asset	Grant Debtors/ Accrued(*) (xiii)								
Contributions - Capital																														
0815-1490-0001	Barellan Netball Courts - Barellan Fd	O	0200-1026-0000				103,500.00	103,500.00	-			0.00		103,500.00	103,500.00			-	0.00	103,500.00			0.00							
0815-1490-0003	Ndra Tennis Club Upgrades	O	0200-1028-0000			-9,358.15	51,118.97	51,118.97	-			0.00		41,760.82	41,760.82			-	0.00	41,760.82			0.00							
0815-1490-0003	Ndra Tennis Club Courts Cont	O	0300-1003-0000			9,358.15						51,980.00		61,338.15	61,338.15			-	0.00	61,338.15			0.00							
0816-1490-0002	Brln Unittd FB Club Cont NB Court	O	0200-1026-0000									56,500.00		56,500.00	70,000.00	13,500.00							13,500.00							
0816-1490-0003	Brln & Dis NB Ass Cont NB Court	O	0200-1026-0000									10,000.00		10,000.00	30,000.00	20,000.00							20,000.00							
0915-1480-0000	Regional Roads Repair Grant	S	Job 0015-9608	0.00						18,024.00		20,494.00		2,470.00	2,470.00						0.00		2,470.00							
1025-1490-0000	Leeton Shire Capital Contribution Rd	O		0.00								32,273.63		32,273.63	32,273.63						0.00		32,273.63							
2000-1490-0001	Newell Highway Service Replace.	O	2900-1013-0000	0.00								29,232.15		29,232.15	29,232.15			-	0.00				29,232.15							
3000-1490-0001	Goldenfields Contribution - Barellan	O	2900-1013-0000	0.00								332,008.00		332,008.00	0.00		332,008.00	332,008.00					0.00							
sub total - Cap. Grants & Contributions				8,531.36	0.00	-239,946.47	2,660,165.59	2,372,302.57	287,863.02	1,500,075.80	0.00	6,135,671.69	0.00	7,064,346.36	8,783,930.45	3,092,368.95	1,128,346.67	1,416,209.68	8,731,974.26	8,531.36	1,476,063.38	1,616,305.57								
sub total - All Grants & Contributions				4,760,732.11	6,118,620.00	-6,307,241.52	2,660,165.59	2,372,302.57	287,863.02	1,758,831.48	0.00	18,876,572.98	10,013.20	24,910,286.68	19,173,588.63	3,159,632.80	1,128,346.67	1,416,209.68	21,281,383.73	7,546,717.50	1,476,063.38	1,683,569.42								
				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 7 Grants								
Developer contributions																														
0714-1484-0000	Section 7.11 Contributions Revenue (94)			57,485.78								0.00		57,485.78					0.00			60,273.84	0.00							
0714-1485-0000	Section 7.12 Contributions Revenue (94A)			209,806.37								15,317.33		225,123.70	0.00				15,317.33			235,299.31	0.00							
0714-1486-0000	Section 7.4 Planning Agreements Youth activities			205,740.00								0.00		205,740.00	5,740.00				0.00			211,100.00	0.00							
0714-1486-0000	Section 7.4 Planning Agreements			51,389.51								0.00		51,389.51					0.00			52,635.70	0.00							
2000-1465-0000	Section 64 Water			219,176.63								6,560.10		225,736.73					6,560.10			236,366.80	0.00							
3000-1465-0000	Section 64 Sewer			92,157.97								2,436.80		94,594.77					2,436.80			99,064.43	0.00							
sub total				835,756.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,314.23	0.00	860,070.49	5,740.00	-	-	0.00	24,314.23	894,740.08	0.00	0.00								
				Agrees to 0.00												Agree to Note 3 Contributions			Agree to Note 6 (incl. in Revenues)			0.00								
Developer Contributions Grand Total				5,596,488.37	6,118,620.00	-6,307,241.52	2,660,165.59	2,372,302.57	287,863.02	1,758,831.48	0.00	18,900,887.21	10,013.20	25,770,357.17	19,179,328.63	3,159,632.80	1,128,346.67	1,416,209.68	21,305,697.96	8,441,457.58	1,476,063.38	1,683,569.42								
				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) & Note 10			16,057,698.61 -5,247,999.35			Agree to Note 6 8,441,457.58			Agree to Note 7		
Total Inc Developer Contributions				5,596,488.37	6,118,620.00	-6,307,241.52	2,660,165.59	2,372,302.57	287,863.02	1,758,831.48	0.00	19,708,849.92	10,013.20	27,599,688.93	19,927,688.98	3,159,632.80	1,128,346.67	1,416,209.68	22,113,660.67	9,522,428.99	1,476,063.38	1,683,569.42								
Community Transport																														
0610-1450-0002	Respite DOHA Grant			0.00								11,673.88		11,673.88	11,673.88							11,673.88	0.00							
0610-1450-0003	Respite Client Contributions			0.00								0.00		0.00	0.00							0.00	0.00							
0611-1086-0000	Vehicle Sales											0.00		0.00	0.00							0.00	0.00							
0611-1450-0001	Social Support DoHA Grant			0.00								70,590.92		70,590.92	70,590.92								70,590.92	0.00						
0611-1450-0004	Client Contributions			0.00								4,140.00		4,140.00	4,140.00								4,140.00	0.00						
0611-1450-0005	Social Support GST Contributions											604.07		604.07	604.07								604.07	0.00						
0612-1450-0001	HMMS Grant DoHARevenue			0.00								18,979.32		18,979.32	18,979.32								18,979.32	0.00						
0612-1450-0003	Client Contributions			0.00								3,334.60		3,334.60	3,334.60								3,334.60	0.00						
0612-1450-0005	Other Contributions			0.00								7,112.40		7,112.40	7,112.40								7,112.40	0.00						
0612-1480-0001	HMMS DOHA Grant			0.00								27,416.59		27,416.59	27,416.59								27,416.59	0.00						
0612-1480-0003	HMMS Client Contribution			0.00								6,957.09		6,957.09	6,957.09								6,957.09	0.00						
0612-1480-0005	HMMS GST Client Contribution			0.00								3,363.67		3,363.67	3,363.67								3,363.67	0.00						
0613-1050-0000	NDIS Services			0.00								17,100.72		17,100.72	17,100.72								17,100.72	0.00						
0613-1065-0000	CT Fees & Charges			0.00								77,450.55		77,450.55	77,450.55								77,450.55	0.00						
0613-1086-0000	CT Vehicle Sales Revenue			0.00								0.00		0.00	0.00								0.00	0.00						
0613-1450-0002	Dept. Transport CTP Grant			0.00								216,549.96		216,549.96	216,549.96								216,549.96	0.00						
0613-1450-0003	Health Related Transport			0.00								33,148.93		33,148.93	33,148.93								33,148.93	0.00						
0613-1450-0004	Transport NSW CCSP Grant			0.00								0.00		0.00	0.00								0.00	0.00						
0613-1485-0000	Community Transport Contribution			0.00								49,741.65		49,741.65	49,741.65								49,741.65	0.00						
0613-1450-0001	Dept. Transport CHSP Grant	External Restriction		715,446.05								200,196.00		915,642.05	200,196.00								200,196.00	0.00						
0613-1450-0001	Community Transport Income	Internal Restriction		305,923.00								59,602.36		365,525.36									59,602.36	0.00						
sub total				1,021,369.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	807,962.71	0.00	1,829,331.76	748,360.35	-	-	0.00	807,962.71	1,080,971.41	0.00	0.00								
sub total				6,617,857.42	6,118,620.00	-6,307,241.52	2,660,165.59	2,372,302.57	287,863.02	1,758,831.48	0.00	19,708,849.92	10,013.20	27,599,688.93	19,927,688.98	3,159,632.80	1,128,346.67	1,416,209.68	22,113,660.67	9,522,428.99	1,476,063.38	1,683,569.42								