



**I hereby give notice that an Extraordinary Meeting of Council will
be held on:**

Date: Tuesday, 23 July 2024

Time: 11:30 AM

**Location: Narrabri Shire Council Chambers
46-48 Maitland Street
Narrabri**

AGENDA

Extraordinary Council Meeting 23 July 2024

**Rob Williams
GENERAL MANAGER**



NARRABRI SHIRE
DISCOVER THE POTENTIAL

PUBLIC FORUM (held outside formal Council Meeting)

The Council may hold a public forum prior to each Ordinary Meeting of the Council for the purpose of hearing oral submissions from members of the public on items of business to be considered at the meeting (listed on the Agenda).

Public forums may also be held prior to Extraordinary Council Meetings and meetings of committees of the Council.

Public forums are to be chaired by the mayor or their nominee.

Request to Speak in the Public Forum

To speak at a public forum, a person must first make an application to the Council in the approved form. Applications to speak at the public forum must be received by 5pm on the working day before the date on which the public forum is to be held and must identify the item of business on the agenda of the Council meeting the person wishes to speak on, and whether they wish to speak 'for' or 'against' the item.

Approved speakers at the public forum are to register with the Council any written, visual or audio material to be presented in support of their address to the Council, and to identify any equipment needs at 5pm on the working day before the Public Forum.

The General Manager or their delegate may refuse to allow such material to be presented.

A person may apply to speak on no more than 2 items of business on the agenda of the Council Meeting.

Legal representatives acting on behalf of others are not to be permitted to speak at a public forum unless they identify their status as a legal representative when applying to speak at the public forum.

The General Manager or their delegate may refuse an application to speak at a public forum.

No more than three (3) speakers are to be permitted to speak 'for' or 'against' each item of business on the agenda for the Council Meeting.

If more than the permitted number of speakers apply to speak 'for' or 'against' any item of business, the general manager or their delegate may, in consultation with the mayor or the mayor's nominated chairperson, increase the number of speakers permitted to speak on an item of business, where they are satisfied that it is necessary to do so to allow the council to hear a fuller range of views on the relevant item of business.

Each speaker will be allowed three (3) minutes to address the Council. This time is to be strictly enforced by the Chairperson.

The Chairperson of the meeting can grant one extension of up to a maximum of two (2) minutes, should further information, be considered to be important to the Council. This is solely at the discretion of the Chair.

Speakers at public forums must not digress from their nominated item on the agenda. If a speaker digresses to irrelevant matters, the Chairperson is to direct the speaker not to do so. If a speaker fails to observe a direction from the chairperson, the speaker will not be further heard.

A councillor (including the chairperson) may, through the chairperson, ask questions of a speaker following their address at a Public Forum. Questions put to a speaker must be direct, succinct and without argument. Debate will not be permitted by the speaker, Councillors or staff.

Speakers are under no obligation to answer a question. Answers by the speaker, to each question are to be limited to three (3) minutes.

Speakers at public forums cannot ask questions of the Council, Councillors or Council staff.

The general manager or their nominee may, with the concurrence of the chairperson, address the council for up to 5 minutes in response to an address to the council at a public forum after the address and any subsequent questions and answers have been finalised.

Where an address made at a public forum raises matters that require further consideration by council staff, the general manager may recommend that the council defer consideration of the matter pending the preparation of a further report on the matters.

The "*Request to Speak in Public Forum*", at an Ordinary Council Meeting, can be obtained, from Council's Administration Office, or by downloading it from Council's website at:

<http://www.narrabri.nsw.gov.au/speaking-at-public-forum-1232.html>



USE OF MOBILE PHONES AND UNAUTHORISED RECORDING OF MEETINGS

Councillors, council staff and members of the public must ensure that mobile phones are turned to silent during meetings of the council and committees of the council.

(As per Council's Code of Meeting Practice)

A person must not live stream or use an audio recorder, video camera, mobile phone or any other device to make a recording of the proceedings of a meeting of the council or a committee of the council without the prior authorisation of the Council.

(As per Council's Code of Meeting Practice)

RECORDING NOTICE

Council advises that this Meeting will be recorded for the purpose of webcasting, and made available on the Internet. As such, all those present should refrain from making any defamatory statements. It is requested that Councillors within the duration of the Meeting, limit discussions to only the business on the agenda and what is permissible under our Code of Meeting Practice.

(As per Council's Code of Meeting Practice)



Mayor
Cr Darrell Tiemens



Deputy Mayor
Cr Brett Dickinson



Cr Rohan Boehm



Cr Robert Browning



Cr Ron Campbell



Cr John Clements



Cr Greg Lamont



Cr Lisa Richardson



Cr Cathy Redding



General Manager
Mr Rob Williams



Director Financial and
Commercial Services
Mr Ted Harrington

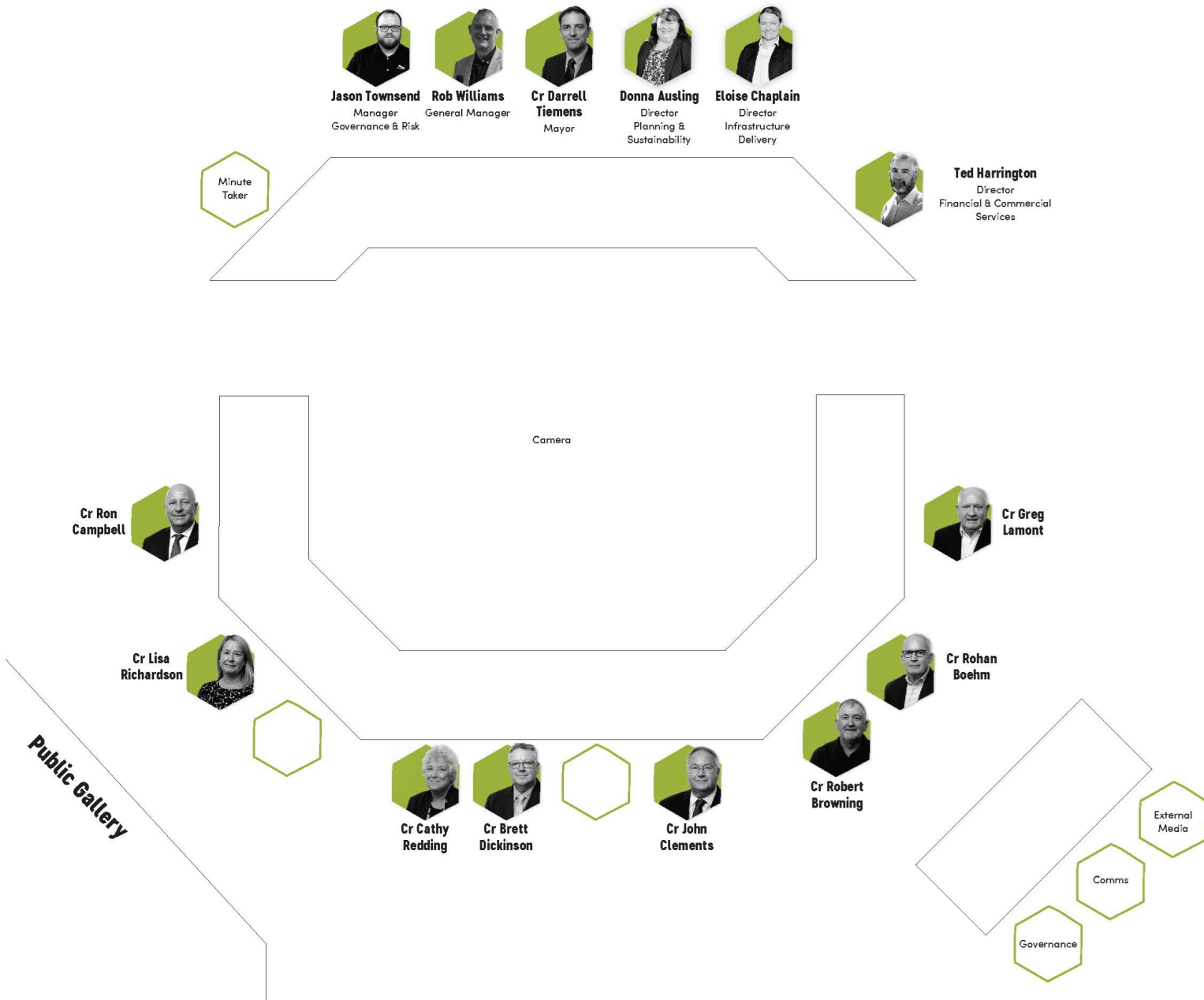


Director Infrastructure Delivery
Mrs Eloise Chaplain



Director Planning and
Sustainability
Ms Donna Ausling

COUNCIL CHAMBERS SEATING CHART



Corporate values



Wellbeing

Recognising safety, health, and wellbeing as a priority for all, especially our staff.



Integrity

Ensuring transparency and honesty in all our activities.



Leadership

Providing guidance and direction to our community and our people.



Community Focus

Delivering prompt, courteous, collaborative, and helpful service, while empowering and responding to the community's changing needs.



Accountability

Accepting our responsibility for the provision of quality services and information to ensure transparency and honesty in all our activities.



Respect

Treating everyone with courtesy, dignity and fairness.



Excellence

Providing services, programs and information which consistently meet and exceed standards.

Vision for 2032

OUR VISION

"The Narrabri Shire will continue to be a strong and vibrant regional economic growth centre providing a quality living environment for the entire community."



Theme 1: SOCIETY

An empowered, inclusive, and connected community



Theme 2: ENVIRONMENT

A sustainable and compatible natural and built environment



Theme 3: ECONOMY

A strong, diverse, and sustainable economy



Theme 4: CIVIC LEADERSHIP

Council as strong leaders for the community

AGENDA

1. Opening Prayer

Members and officers are asked to be upstanding for the opening prayer.

2. Acknowledgement of Country

I would like to acknowledge the Traditional Owners of Country throughout Australia, in particular the Gomeroi People of the Gamilaroi Nation, and recognise their continuing connection to land, waters and culture.

We pay our respects to their Elders past, present and emerging.

3. Recognition of Service Men & Women

Council acknowledges the sacrifice made by Australian service men and women, in particular those who gave their lives in defence of the freedom we enjoy today.

4. Attendance by Audio Visual Link

5. Apologies/Granting of Leave of Absence

6. Declaration of Pecuniary and Non-Pecuniary Interests

Councillors are reminded of their obligation to declare their interest in any matters listed before them.

In considering your interest, you are reminded to include pecuniary, non-pecuniary and conflicts of interest as well as any other interest you perceive or may be perceived of you.

Councillors may declare an interest at the commencement of the meeting, or alternatively at any time during the meeting should any issue progress or arise that would warrant a declaration.

Councillors must state their reasons in declaring any type of interest.

7. Items to be Considered in the Confidential (Public Excluded) Meeting

Extract from Council's Code of Meeting Practice:

14 CLOSURE OF COUNCIL MEETINGS TO THE PUBLIC

Grounds on which meetings can be closed to the public

14.1 The council or a committee of the council may close to the public so much of its meeting as comprises the discussion or the receipt of any of the following types of matters:

- (a) personnel matters concerning particular individuals (other than councillors),
- (b) the personal hardship of any resident or ratepayer,
- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business,
- (d) commercial information of a confidential nature that would, if

disclosed:

- (i) prejudice the commercial position of the person who supplied it,
- or
- (ii) confer a commercial advantage on a competitor of the council, or
- (iii) reveal a trade secret,
- (e) information that would, if disclosed, prejudice the maintenance of law,
- (f) matters affecting the security of the council, councillors, council staff or council property,
- (g) advice concerning litigation, or advice that would otherwise be privileged from production in legal proceedings on the ground of legal professional privilege,
- (h) information concerning the nature and location of a place or an item of Aboriginal significance on community land,
- (i) alleged contraventions of the council's code of conduct.

Note: Clause 14.1 reflects section 10A(1) and (2) of the Act.

- 14.2 The council or a committee of the council may also close to the public so much of its meeting as comprises a motion to close another part of the meeting to the public.

Note: Clause 14.2 reflects section 10A(3) of the Act.

The Following matters will be considered in the Closed (Public Excluded) Meeting:

8. Presentations

Nil.

9. Confirmation of Minutes

Nil reports.

10. Matters of Great Urgency

Nil reports.

11. Questions with Notice

Nil reports.

12. Mayoral Minutes

Nil reports.

13. Delegates Report

Nil reports.

14. Notice of Motions

Nil reports.

15. General Manager Reports

Nil reports.

16. Financial and Commercial Services

- 16.1 2022/2023 Annual Financial Statements

17. Infrastructure Delivery

Nil reports.

18. Planning and Sustainability

Nil reports.

19. Supplementary Items

Nil reports.

20. Confidential (Closed Council) Meeting

20.1 Appointment of Interim General Manager

21. Meeting Closed

16.1 2022/2023 ANNUAL FINANCIAL STATEMENTS

Responsible Officer: Ted Harrington, Director Financial and Commercial Services

Author: Luke Meppem, Manager Financial Services

Attachments:

1. Annual Financial Statements 2023
2. 2022/2023 Annual Report (including Audited Financials)

STRATEGIC LINK**4 Civic Leadership - Council as a strong leader for the community**

Objective 4.3 A resilient and sustainable Council

Strategy 4.3.2 Sustainably manage Council's finances, assets, and workforce

EXECUTIVE SUMMARY

Under the *Local Government Act 1993 (NSW)* Council is required to present its audited Annual Financial Statements to the public.

RECOMMENDATION

1. That Council present the 2022/2023 Audited Financial Statements including auditors reports as shown in Attachment 1 of this report.
2. That Council adopt the 2022/2023 Annual Report as shown as Attachment 2 to this Report, updated for the Audited Financial Statements as presented in Attachment 1 above.

BACKGROUND

Requirements as to preparation and auditing of statutory reports required by the Office of Local Government are contained in sections 413 to 419 of the *Local Government Act 1993 (NSW)*.

Council is required to prepare General Purpose Financial Statements and Special Purpose Financial Statements (business units' subject to National Competition Policy) for audit annually. Council also prepares Special Schedules that are submitted to the Office of Local Government in conjunction with the audited statements.

CURRENT SITUATION

Council's Financial Statements for the year ended 30 June 2023 are ready for presentation to the public. Under section 418 of the *Local Government Act 1993 (NSW)*, Council is required to present its audited financial statements, together with the auditor's report, to the public having given 7 days' notice.

Public Notice has been given on Council's website under public exhibition & notifications.

A copy of the General Purpose Financial Statements, including the notes to the accounts, Special Purpose Financial Statements and Special Schedules are attached. The Auditor General has prepared Audit Reports, which provide an opinion on the financial result for the year.

The finalisation of the Financial Statements for the year ended 30 June 2023 were delayed due to the flow on effects of the late completion of the 2021/22 Financial Statements. Following the effects of the 2021/22 audit Council had to go through an extremely thorough and rigorous process to successfully remove the disclaimer of audit opinion.

Annual Report

At the 28 November 2023 Ordinary Council Meeting, Council resolved to re-table the 2022/2023 Annual Report with the Annual Financial Statements and Auditors Reports, once finalised, to the public at the next available Council meeting. The revised 2022/2023 Annual Report, now including audited financials, can be found at **Attachment 2**.

FINANCIAL IMPLICATIONS

Nil.

STATUTORY AND POLICY IMPLICATIONS

These financial statements have been prepared in accordance with:

- The Australian Accounting Standards and Australian Accounting Interpretations issued by the Australian Accounting Standards Board.
- *The Local Government Act 1993* (NSW) & Regulation, and
- The Local Government Code of Accounting Practice and Financial Reporting.

CONSULTATION

External Consultation

- The Audit Office of New South Wales.
- Forsyths (Contract Auditor).

Internal Consultation

- Audit Risk & Improvement Committee.

Narrabri Shire Council

ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2023

*Narrabri Shire will be a strong and vibrant regional growth
centre providing a quality living environment for the entire
Shire community*



Narrabri Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

*Narrabri Shire will be a strong and vibrant regional growth
centre providing a quality living environment for the entire
Shire community*



Narrabri Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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Overview

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

46-48 Maitland Street
Narrabri NSW 2390

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

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

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

Through the use of the internet, Council have ensured that its reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.narrabri.nsw.gov.au.

Narrabri Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

Introduction

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

What you will find in the Statements

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

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

About the Councillor/Management Statement

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

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

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

2. The Statement of Comprehensive Income

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

3. The Statement of Financial Position

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

4. The Statement of Changes in Equity

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

5. The Statement of Cash Flows

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

About the Notes to the Financial Statements

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

About the Auditor's Reports

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

In NSW the auditor provides 2 audit reports:

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

Who uses the Financial Statements?

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

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

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

Narrabri Shire Council

General Purpose Financial Statements

for the year ended 30 June 2023

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

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

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


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

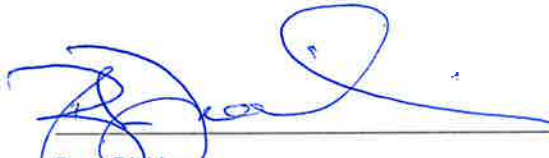
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.


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

Signed in accordance with a resolution of Council made on 30 April 2024.



Darrell Tiemens
Mayor
20 June 2024

Robert Williams
General Manager
20 June 2024

Brett Dickinson
Deputy Mayor
20 June 2024

Ted Harrington
Responsible Accounting Officer
20 June 2024

Narrabri Shire Council

Income Statement

for the year ended 30 June 2023

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Restated Actual 2022 ¹ \$ '000
Income from continuing operations				
22,552	Rates and annual charges	B2-1	22,587	21,844
9,179	User charges and fees	B2-2	7,570	8,456
1,720	Other revenues	B2-3	2,351	2,050
5,319	Grants and contributions provided for operating purposes	B2-4	21,551	15,997
15,351	Grants and contributions provided for capital purposes	B2-4	12,666	5,285
289	Interest and investment income	B2-5	1,914	332
133	Other income	B2-6	133	1,614
144	Net gain from the disposal of assets	B4-1	—	—
54,687	Total income from continuing operations		68,772	55,578
Expenses from continuing operations				
18,020	Employee benefits and on-costs	B3-1	17,268	17,070
14,848	Materials and services	B3-2	23,123	19,168
275	Borrowing costs	B3-3	169	126
11,144	Depreciation, amortisation and impairment of non-financial assets	B3-4	12,798	10,957
950	Other expenses	B3-5	993	814
—	Net loss from the disposal of assets	B4-1	3,687	2,055
45,237	Total expenses from continuing operations		58,038	50,190
9,450	Operating result from continuing operations		10,734	5,388
9,450	Net operating result for the year attributable to Council		10,734	5,388
(5,901)	Net operating result for the year before grants and contributions provided for capital purposes		(1,932)	103

(¹) Restated refer to Note G4-1

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

Narrabri Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2023

	Notes	2023 \$ '000	Restated 2022 ¹ \$ '000
Net operating result for the year – from Income Statement		10,734	5,388
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	21,256	44,193
Impairment (loss)/ reversal relating to infrastructure, property, plant and equipment	G4-1	(7,426)	2,439
Gain (loss) on revaluation of intangible assets	C1-8	74	–
Total items which will not be reclassified subsequently to the operating result		13,904	46,632
Total other comprehensive income for the year		13,904	46,632
Total comprehensive income for the year attributable to Council		24,638	52,020

(1) Restated refer to Note G4-1

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

Narrabri Shire Council

Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$ '000	Restated 2022 ¹ \$ '000	Restated 1 July 2021 ¹ \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	2,850	2,361	3,330
Investments	C1-2	60,000	36,000	27,000
Receivables	C1-4	9,629	6,011	7,398
Inventories	C1-5	6,757	7,094	6,331
Contract assets and contract cost assets	C1-6	5,392	7,976	6,997
Other	C1-9	426	301	359
Total current assets		85,054	59,743	51,415
Non-current assets				
Infrastructure, property, plant and equipment (IPPE)	C1-7	576,705	564,016	519,096
Intangible assets	C1-8	610	536	–
Investments accounted for using the equity method	D2	260	256	261
Total non-current assets		577,575	564,808	519,357
Total assets		662,629	624,551	570,772
LIABILITIES				
Current liabilities				
Payables	C3-1	5,393	2,987	3,161
Contract liabilities	C3-2	21,148	9,319	6,063
Borrowings	C3-3	624	599	576
Employee benefit provisions	C3-4	2,841	3,347	4,090
Provisions	C3-5	81	78	–
Total current liabilities		30,087	16,330	13,890
Non-current liabilities				
Payables	C3-1	191	191	191
Borrowings	C3-3	2,797	3,422	4,021
Employee benefit provisions	C3-4	182	231	279
Provisions	C3-5	2,466	2,109	2,143
Total non-current liabilities		5,636	5,953	6,634
Total liabilities		35,723	22,283	20,524
Net assets		626,906	602,268	550,248
EQUITY				
Accumulated surplus		253,430	242,696	237,308
IPPE revaluation reserve	C4-1	373,476	359,572	312,940
Council equity interest		626,906	602,268	550,248
Total equity		626,906	602,268	550,248

(1) Restated - see Note G4-1

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

Narrabri Shire Council

Statement of Changes in Equity

for the year ended 30 June 2023

	Notes	2023			2022		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus ¹	IPPE revaluation reserve	Total equity
		\$ '000	\$ '000	\$ '000	Restated \$ '000	Restated \$ '000	Restated \$ '000
Opening balance at 1 July		259,101	357,689	616,790	250,579	313,496	564,075
Correction of prior period errors	G4-1	(16,405)	1,883	(14,522)	(13,271)	(556)	(13,827)
Restated opening balance		242,696	359,572	602,268	237,308	312,940	550,248
Net operating result for the year		10,734	–	10,734	8,522	–	8,522
Correction of prior period errors	G4-1	–	–	–	(3,134)	–	(3,134)
Net operating result for the period		10,734	–	10,734	5,388	–	5,388
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	–	21,256	21,256	–	44,193	44,193
– Impairment (loss) reversal relating to IPP&E	G4-1	–	(7,426)	(7,426)	–	–	–
Gain (loss) on revaluation of intangible assets	C1-8	–	74	74	–	–	–
Prior period revaluation adjustments		–	–	–	–	2,439	2,439
Other comprehensive income		–	13,904	13,904	–	46,632	46,632
Total comprehensive income		10,734	13,904	24,638	5,388	46,632	52,020
Closing balance at 30 June		253,430	373,476	626,906	242,696	359,572	602,268

(1) Restated refer to Note G4-1

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

Narrabri Shire Council

Statement of Cash Flows

for the year ended 30 June 2023

Original unaudited budget 2023 \$ '000		Notes	Actual 2023 \$ '000	Restated Actual 2022 ¹ \$ '000
Cash flows from operating activities				
Receipts:				
22,655	Rates and annual charges		22,070	21,934
8,999	User charges and fees		6,911	10,180
284	Interest received		1,096	281
25,240	Grants and contributions		47,099	23,138
(669)	Other		6,289	6,939
Payments:				
(17,902)	Payments to employees		(17,824)	(17,828)
(14,470)	Payments for materials and services		(24,405)	(21,675)
(206)	Borrowing costs		(108)	(65)
—	Bonds, deposits and retentions refunded		(85)	—
(815)	Other		(1,390)	(1,199)
23,116	Net cash flows from operating activities	G1-1	39,653	21,705
Cash flows from investing activities				
Receipts:				
3,770	Redemption of term deposits		62,000	15,000
—	Sale of real estate assets		795	1,288
—	Proceeds from sale of IPPE		437	1,109
Payments:				
—	Acquisition of term deposits		(86,000)	(24,000)
(29,386)	Payments for IPPE		(15,796)	(13,259)
—	Purchase of real estate assets		—	(1,700)
—	Purchase of intangible assets		—	(536)
(25,616)	Net cash flows from investing activities		(38,564)	(22,098)
Cash flows from financing activities				
Receipts:				
1,250	Proceeds from borrowings		—	—
Payments:				
(816)	Repayment of borrowings		(600)	(576)
434	Net cash flows from financing activities		(600)	(576)
(2,066)	Net change in cash and cash equivalents		489	(969)
8,883	Cash and cash equivalents at beginning of year		2,361	3,330
6,817	Cash and cash equivalents at end of year	C1-1	2,850	2,361
23,229	plus: Investments on hand at end of year	C1-2	60,000	36,000
30,046	Total cash, cash equivalents and investments		62,850	38,361

(1) Restated - see Note G4-1

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

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Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 30 April 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all 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 (NSW)* and the *Local Government (General) Regulations 2021*, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity for the purpose of preparing these financial statements.

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

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Material budget variations

and are clearly marked.

Historical cost convention

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

Significant accounting estimates and judgements

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

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- i. estimated fair values of infrastructure, property, plant and equipment - refer Note C1-8
- ii. estimated tip remediation provisions - refer Note C3-5
- iii. employee benefit provisions - refer Note C3-4.

Significant judgements in applying the Council's accounting policies

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

Monies and other assets received by Council

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

A1-1 Basis of preparation (continued)

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.

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

- General Purpose Operations
- Water Services
- Sewerage Services

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Volunteer services are not recognised by Council as they can not be reliably measured, are not material and would not be purchased if 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 (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2023 reporting period.

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

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

New accounting standards adopted during the year

During the year Council adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2023.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B Financial Performance

B1 Functions or activities

B1-1 Council Services - financial information

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023	2022	2023	2022 ¹	2023	2022 ¹	2023	2022	2023	2022 ¹
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Services (by Directorate)										
Strategic Management										
Strategic Management	26	24	1,115	628	(1,089)	(604)	—	—	153	691
Planning, Strategy and People										
Development	7,498	2,211	1,313	1,276	6,185	935	5,280	125	10,060	8,884
Economic Development	298	101	587	472	(289)	(371)	144	—	2,111	4,731
Governance and Risk	67	52	1,393	692	(1,326)	(640)	—	—	130	97
Human Resources Management	62	114	813	1,675	(751)	(1,561)	—	—	605	716
Strategic Planning	81	129	671	538	(590)	(409)	79	106	—	—
Corporate and Community Services										
Airport	215	252	601	539	(386)	(287)	—	148	17,540	14,365
Community and Customer Relations	6	6	935	929	(929)	(923)	—	—	311	—
Cultural Facilities	1,355	1,011	2,506	2,550	(1,151)	(1,539)	226	119	10,732	10,696
Financial Services	47	806	1,289	1,016	(1,242)	(210)	—	—	8,700	8,932
Information Services	2	14	994	1,143	(992)	(1,129)	—	—	505	769
Property Services	539	531	2,374	1,425	(1,835)	(894)	121	148	30,488	29,929
Tourism and Community Development	981	700	1,912	1,511	(931)	(811)	722	530	4,311	1,489
Infrastructure Delivery										
Cemeteries	191	215	455	398	(264)	(183)	—	1	1,658	1,544
Design and Investigation Services	3	5	449	442	(446)	(437)	—	—	6,640	5,855
Emergency Support	302	176	893	655	(591)	(479)	260	176	370	2,558
Parks and Open Spaces	792	458	3,430	3,120	(2,638)	(2,662)	657	438	25,099	19,385
Projects and Assets	34	194	795	151	(761)	43	—	—	11,647	11,055
Roads and Ancillary Services	16,715	12,227	21,644	18,603	(4,929)	(6,376)	15,348	9,093	369,378	366,459
Sewerage Services	3,693	3,692	3,635	3,439	58	253	—	—	70,985	55,404
Swimming Pools	357	235	1,836	1,598	(1,479)	(1,363)	—	—	13,879	13,089
Waste Management	4,819	4,398	4,028	3,314	791	1,084	5	38	8,434	6,452

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Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B1-1 Council Services - financial information (continued)

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

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 ¹ \$ '000	2023 \$ '000	2022 ¹ \$ '000	2023 \$ '000	2022 \$ '000	2023 \$ '000	2022 ¹ \$ '000
Water Services	4,185	4,056	4,475	4,194	(290)	(138)	(19)	—	62,788	55,303
General Purpose Revenue										
General Purpose Revenue	26,504	23,971	(105)	(118)	26,609	24,089	11,394	10,146	6,105	6,148
Other	—	—	—	—	—	—	—	214	—	—
Total Services	68,772	55,578	58,038	50,190	10,734	5,388	34,217	21,282	662,629	624,551

(1) Restated refer to Note G4-1

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B1-2 Council Services - component descriptions

Details relating to Council's services as reported in Note B1-1 are as follows:

Strategic Management

Organisational management and implementation of Council's strategic agenda.

Planning, Strategy and People

Development

Statutory land use planning, building certification, local activity approvals, development compliance, environmental health and companion animal management.

Economic Development

Economic promotion and marketing of Narrabri Shire, investment attraction and lobbying. Major focus on development of the Northern NSW Inland Port (N2IP) and supporting the Narrabri Special Activation Precinct (SAP) program.

Governance and Risk

Elected members leadership, elections, integrated planning and reporting (IP&R) support and oversight, Audit Risk and Improvement Committee (ARIC), corporate risk management and work health and safety compliance.

Human Resources Management

Payroll services, staff recruitment, training and development.

Strategic Planning

Strategic land use planning.

Corporate and Community Services

Airport

Narrabri Airport services including airside and landside operations and aviation fuel facilities.

Community and Customer Relations

Delivery of quality customer service, administrative support and corporate records management, engage in communications with the community and maintaining the Council brand and reputation.

Cultural Facilities

The Crossing Theatre and Libraries. The Crossing Theatre, located in Narrabri, provides, promotes, attracts and facilitates event and entertainment opportunities for residents and visitors. Library services are provided in Narrabri, Wee Waa and Boggabri. Provision of library services is enhanced through Council's membership in the Central Northern Regional Library group.

Financial Services

Financial reporting, financial support, investment services, rates management, accounts receivable, accounts payable, asset administration, procurement services and stores management.

Information Services

Maintenance of Council's information technology infrastructure, technical support, records management and geospatial information services (GIS).

Property Services

Management of land, buildings and property assets (incl. caravan parks, works depots and saleyards), management of Council's property insurance portfolio and overseeing asset management across the organisation.

Tourism and Community Development

Information services to visitors, tourism and business operators, the tourism industry and the shire community. This includes tourism marketing and promotion of the shire, supporting local event organisers and products and tourism infrastructure coordination and development. It also includes assisting existing businesses, community development and grant seeking opportunities for Council and the community.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B1-2 Council Services - component descriptions (continued)

Infrastructure Delivery

Cemeteries

Cemetery management services for eight operational cemeteries and four closed cemeteries in towns and villages across the shire; including cemetery information management, interment services and on-going grounds maintenance.

Design and Investigation Services

Site survey work, design and drafting infrastructure projects, capturing traffic count data, assessing heavy vehicle applications and maintaining alcohol free zones.

Emergency Support

Financial support to the NSW Rural Fire Service (RFS), Fire and Rescue NSW (town fire brigades) and the NSW State Emergency Service (SES).

Parks and Open Spaces

Management and maintenance of amenity and open spaces (incl. weeds management), sporting facilities, recreation parks, public amenities and dump points, public waste / litter control, monuments and memorials, street trees and town CBD precincts.

Projects and Assets

Co-ordination of directorate activities, budget maintenance and supervision, financial analysis, monitoring and reporting, long-term asset management planning, contracts administration, tender management services and fleet management including acquisition, maintenance and disposal of Council's plant and vehicle fleet.

Roads and Ancillary Services

Routine maintenance of urban, local and regional roads (sealed and unsealed), bridges, footpaths, kerb and guttering, street lighting and parking areas. Also includes quarries and stormwater management and asset renewal / replacement of all of these infrastructure asset categories.

Contract services are also provided to Transport for New South Wales (TfNSW) for maintenance, repairs and emergency response support on the Newell and Kamilaroi highways.

Sewerage Services

Sewerage services provided to Boggabri, Narrabri and Wee Waa.

Swimming Pools

Outdoor swimming pools in Narrabri, Wee Waa and Boggabri, an indoor heated pool in Narrabri and an artesian bore bath (swimming pool) at Pilliga.

Waste Management

Kerbside domestic and commercial collection, operation of a solid waste disposal facility at Narrabri, kerbside recycling collection, reprocessing services for kerbside collected organic material and co-mingled recycling and "drop-off" facilities at Council sites throughout the shire to divert material from landfill to reprocessing / reuse.

Water Services

Water supplies provided to Baan Baa, Bellata, Boggabri, Gwabegar, Narrabri, Pilliga and Wee Waa.

General Purpose Revenue

Ordinary rates income, untied general purpose grants and unrestricted interest and investment income.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2 Sources of income

B2-1 Rates and annual charges

	2023 \$ '000	2022 \$ '000
Ordinary rates		
Residential	4,828	4,694
Farmland	6,814	6,664
Mining	1,039	1,027
Business	1,389	1,351
Less: pensioner rebates (mandatory)	(140)	(145)
Rates levied to ratepayers	13,930	13,591
Pensioner rate subsidies received	76	82
Total ordinary rates	14,006	13,673
Special rates		
Tourism	70	68
Total special rates	70	68
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)		
Domestic waste management services	1,645	1,529
Waste management services (non-domestic)	1,477	1,411
Water supply services	1,917	1,821
Sewerage services	3,466	3,340
On-site sewerage management	77	74
Less: pensioner rebates (mandatory)	(152)	(155)
Annual charges levied	8,430	8,020
Pensioner annual charges subsidies received:		
– Water	29	30
– Sewerage	26	26
– Domestic waste management	26	27
Total annual charges	8,511	8,103
Total rates and annual charges	22,587	21,844

Accounting policy

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

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence.

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

Valuation Year Information

Council has used 2020 year valuations provided by the NSW Valuer General in calculating its rates.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-2 User charges and fees

	Timing	2023 \$ '000	2022 \$ '000
Specific user charges (per s502 - specific 'actual use' charges)			
Water supply services	2	1,753	1,522
Sewerage services	2	–	26
Total specific user charges		1,753	1,548
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions			
Planning and building regulation	2	124	200
Regulatory / statutory fees	2	95	120
Total fees and charges – statutory/regulatory		219	320
(ii) Fees and charges – other (incl. general user charges)			
Airport	2	247	88
Caravan parks	2	82	74
Cemeteries	2	191	214
Contribution to works	2	61	223
Lease rentals	2	104	123
Leaseback fees – Council vehicles	2	138	135
Park / Oval fees	2	9	6
Saleyards	2	48	89
Swimming centres	2	236	160
Tonnage charges - gravel	2	738	276
Tonnage charges - mining	2	1,145	1,335
Transport for NSW charges (state roads not controlled by Council)	2	1,058	2,698
Waste disposal tipping fees	2	1,458	1,075
Water / Sewer connection fees	2	27	45
Other	2	56	47
Total fees and charges – other		5,598	6,588
Total other user charges and fees		5,817	6,908
Total user charges and fees		7,570	8,456
Timing of revenue recognition for user charges and fees			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		7,570	8,456
Total user charges and fees		7,570	8,456

Accounting policy

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided. The performance obligation relates to the specific services which are provided to customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival or a deposit in advance. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged, such as membership fees, the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are 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.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-3 Other revenues

	Timing	2023 \$ '000	2022 \$ '000
Diesel rebate	2	54	171
Energy Saving Certificates	2	–	122
Fines	2	30	23
Insurance claims recoveries	2	96	4
Insurance premium rebates	2	60	50
Legal fees recovery – rates and charges (extra charges)	2	–	25
Recoverable expenses	2	122	191
Sales – general	2	914	526
The Crossing Theatre (sales & other income)	2	819	889
Other	2	256	49
Total other revenue		2,351	2,050

Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	–	–
Other revenue recognised at a point in time (2)	2,351	2,050
Total other revenue	2,351	2,050

Accounting policy for other revenue

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

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

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions

		Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
	Timing				
General purpose grants and non-developer contributions (untied)					
Current year allocation					
Financial assistance – general component		1,585	2,696	–	–
Financial assistance – local roads component		744	1,302	–	–
Payment in advance - future year allocation					
Financial assistance – general component		6,120	4,140	–	–
Financial assistance – local roads component		2,945	2,008	–	–
Amount recognised as income during current year		11,394	10,146	–	–
Special purpose grants and non-developer contributions (tied)					
Bushfire and emergency services	2	338	176	–	–
Community care		226	90	–	–
Economic development	2	146	–	–	–
Environmental programs	1	–	124	–	–
Library	2	98	95	128	–
Noxious weeds	2	116	124	–	–
Recreation and culture	1	239	357	251	–
Traffic route lighting subsidy	2	60	59	–	–
Transport (flood damage) ¹	1	1,000	453	–	2,219
Transport (roads to recovery)	2	15	1,247	–	–
Transport (other roads and bridges funding)	1	5,403	1,492	6,752	1,231
Waste management	1	3	–	–	–
Water supplies	1	34	–	(54)	–
Other councils – joint works/services	2	2	6	–	–
Tourism		–	–	248	–
TfNSW contributions (regional roads block grant)	2	1,248	1,207	–	–
Natural disaster recovery		–	–	–	–
Other specific grants	2	229	421	102	1,509
Other contributions	2	1,000	–	2	201
Total special purpose grants and non-developer contributions (tied)		10,157	5,851	7,429	5,160
Total grants and non-developer contributions		21,551	15,997	7,429	5,160
Comprising:					
– Commonwealth funding		13,180	11,871	350	–
– State funding		8,342	4,120	7,077	4,959
– Other funding		29	6	2	201
		21,551	15,997	7,429	5,160

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Timing	Operating 2023 \$ '000	Operating 2022 \$ '000	Capital 2023 \$ '000	Capital 2022 \$ '000
Developer contributions: (s7.4 & s7.12 - EP&A Act, s64 of the LGA):	G5					
Cash contributions						
S 7.4 – contributions using planning agreements		2	–	–	2,000	–
S 7.12 – fixed development consent levies		2	–	–	3,237	125
Total developer contributions			–	–	5,237	125
Total contributions			–	–	5,237	125
Total grants and contributions			21,551	15,997	12,666	5,285
Timing of revenue recognition for grants and contributions						
Grants and contributions recognised over time (1)			–	2,426	–	4,738
Grants and contributions recognised at a point in time (2)			21,551	13,571	12,666	547
Total grants and contributions			21,551	15,997	12,666	5,285

Unspent grants and contributions

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

	Operating 2023 \$ '000	Operating 2022 Restated \$ '000	Capital 2023 \$ '000	Capital 2022 Restated \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	1,445	1,842	7,905	4,256
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	4,441	43	–	–
Add: Funds received and not recognised as revenue in the current year	2,015	1,661	14,504	8,054
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(43)	(485)	–	–
Less: Funds received in prior year but revenue recognised and funds spent in current year	(1,419)	(1,616)	(3,271)	(4,405)
Unspent funds at 30 June	6,439	1,445	19,138	7,905

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

	Operating 2023 \$ '000	Operating 2022 Restated \$ '000	Capital 2023 \$ '000	Capital 2022 Restated \$ '000
Contributions				
Unspent funds at 1 July	–	–	7,307	8,296
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	–	–	5,277	166
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	–	–	(1,618)	(1,155)
Unspent contributions at 30 June	–	–	10,966	7,307

Accounting policy

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grants and contributions revenue from an agreement, which is enforceable and contains sufficiently specific performance obligations, is recognised as or when control of each performance obligation is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant. Cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods or services at a single time (eg. 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 (eg. provision of community 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 completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by 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 they were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-4 Grants and contributions (continued)

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

B2-5 Interest and investment income

	2023 \$ '000	2022 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	107	135
– Cash and investments	1,807	197
Total Interest and Investment Income	1,914	332
Overdue rates and annual charges (general fund)	62	77
General Council cash and investments	1,026	86
Restricted investments/funds – external:		
Development contributions		
– Sections 7.11 & 7.12	41	41
Water fund operations	456	67
Sewerage fund operations	314	45
Domestic waste management operations	9	13
Other externally restricted assets	6	3
Total interest and investment income	1,914	332

Accounting policy

Interest income is recognised using the effective interest rate at the date that interest is earned.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B2-6 Other income

	Notes	2023 \$ '000	2022 \$ '000
Reversal of impairment losses on receivables			
Net GST receivable		–	1,478
Total reversal of impairment losses on receivables	C1-4	–	1,478
Rental income			
Other lease income			
Staff housing		87	75
Other		42	66
Total other lease income		129	141
Total rental income	C2-1	129	141
Net share of interests in joint ventures and associates using the equity method			
Associates		4	(5)
Total net share of interests in joint ventures and associates using the equity method	D2-1	4	(5)
Total other income		133	1,614

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2023 \$ '000	2022 \$ '000
Salaries and wages	13,777	13,314
Employee leave entitlements (ELE)	1,932	2,268
Superannuation	1,563	1,497
Workers' compensation insurance	1,071	756
Fringe benefit tax (FBT)	144	118
Payroll tax	24	26
Other	–	12
Total employee costs	18,511	17,991
Less: capitalised costs	(1,243)	(921)
Total Employee Costs	17,268	17,070

Accounting policy

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

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

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

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B3-2 Materials and services

	Notes	2023 \$ '000	2022 ¹ \$ '000
Raw materials and consumables		14,529	16,096
Contractor costs		18,438	13,884
Contractor waste collection		1,279	1,283
Audit Fees	F2-1	81	68
Advertising		194	169
Agency collection fees		92	81
Bank charges		23	21
Catering		35	41
Councillor and Mayoral fees and associated expenses	F1-2	159	152
Election expenses		–	121
Fees & permits		29	14
Insurance		771	699
Office expenses (including computer expenses)		650	535
Postage		40	39
Property - electricity and heating		1,222	874
Property - other expenses		288	202
Printing and stationery		90	77
Street lighting		283	278
Subscriptions and memberships		291	273
Telephone and communications		254	206
Training costs (other than salaries and wages)		168	121
Travel expenses		65	31
Valuation fees – assets		26	43
Valuation fees – rating		59	55
Other expenses		109	80
Legal expenses:			
– Legal expenses: planning and development		24	8
– Legal expenses: debt recovery		–	8
– Legal expenses: other		52	135
Other		2	–
Total materials and services		39,253	35,594
Less: capitalised costs ¹		(16,130)	(16,426)
Total materials and services		23,123	19,168

Accounting policy

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

(1) Restated refer to Note G4-1

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B3-3 Borrowing costs

	2023 \$ '000	2022 \$ '000
(i) Interest bearing liability costs		
Interest on loans	103	128
Other debts	3	3
Total interest bearing liability costs	106	131
Total interest bearing liability costs expensed	106	131
(ii) Other borrowing costs		
Discount adjustments relating to movements in provisions (other than ELE)	63	(5)
Total other borrowing costs	63	(5)
Total Borrowing Costs	169	126

Accounting policy

All borrowing costs are expensed as incurred.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

	Notes	2023 \$ '000	2022 \$ '000
Plant and equipment		1,292	1,274
Office equipment		158	134
Furniture and fittings		102	82
Land improvements (depreciable)		491	449
Infrastructure:	C1-7		
– Buildings		1,009	880
– Swimming pools		289	263
– Other open space / recreational assets		179	147
– Other structures		724	492
– Roads		4,831	4,083
– Bridges		522	481
– Footpaths		153	133
– Stormwater drainage		137	117
– Water supply network		1,238	1,100
– Sewerage network		1,384	1,244
Reinstatement, rehabilitation and restoration assets:			
– Landfill and transfer station assets	C3-5,C1-7	289	78
Total gross depreciation and amortisation costs		12,798	10,957
Total depreciation costs		12,798	10,957
Impairment / revaluation decrement of IPPE			
Infrastructure:	C1-7		
– Roads		7,426	(2,439)
Total gross IPPE impairment / revaluation decrement costs		7,426	(2,439)
Amounts taken through revaluation reserve	C1-7	(7,426)	2,439
Total depreciation, amortisation and impairment for non-financial assets		12,798	10,957

Depreciation

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B3-5 Other expenses

	Notes	2023 \$ '000	2022 \$ '000
Impairment of receivables			
Other		39	19
Total impairment of receivables	C1-4	39	19
Other			
Contributions / levies to other levels of government			
– Emergency services levies (includes FRNSW, SES, and RFS)		604	459
Donations / contributions to other organisations (incl. section 356)			
– Community assistance scheme		128	114
– Contribution to Central Northern Libraries		222	222
Total other		954	795
Total other expenses		993	814

Accounting policy

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

Impairment expenses are recognised when identified.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B4 Gains or losses

B4-1 Net losses from the disposal of assets

		2023	2022 ¹
	Notes	\$ '000	Restated \$ '000
Gain (or loss) on disposal of plant and equipment	C1-7		
Proceeds from disposal – plant and equipment		437	1,109
Less: carrying amount of plant and equipment assets sold/written off		(302)	(889)
Gain (or loss) on disposal		135	220
Gain (or loss) on disposal of infrastructure	C1-7		
Less: carrying amount of infrastructure assets sold/written off		(3,837)	(3,143)
Gain (or loss) on disposal		(3,837)	(3,143)
Gain (or loss) on disposal of real estate assets held for sale	C1-5		
Proceeds from disposal – real estate assets		795	1,288
Less: carrying amount of real estate assets sold/written off		(780)	(420)
Gain (or loss) on disposal		15	868
Gain (or loss) on disposal of term deposits	C1-2		
Proceeds from disposal/redemptions/maturities – term deposits		62,000	15,000
Less: carrying amount of term deposits sold/redeemed/matured		(62,000)	(15,000)
Gain (or loss) on disposal		–	–
Net gain (or loss) from disposal of assets		(3,687)	(2,055)

Accounting policy

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

(1) Restated - see Note G4-1

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 28 June 2022 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

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

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

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

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Revenues				
User charges and fees	9,179	7,570	(1,609)	(18)% U
Councils original budget amounts for Water Usage fees were set optimistically expecting a dry year which did not eventuate and resulted in an \$800k shortfall in actuals to original budget, as such were revised down during the year at the QBRs. The actual works and therefore claims process for RMCC were delayed, which meant the anticipated works and then reimbursement were not completed in the 2022/23 financial year.				
Other revenues	1,720	2,351	631	37% F
Increase in revenue generated from user pays events at the Crossing Theatre \$200k this was unbudgeted due to uncertainty over the number of events. Increased Kiosk Sales at both Crossing Theatre and swimming pools across the shire of \$88k.				
Operating grants and contributions	5,319	21,551	16,232	305% F
A large number of grants were secured during the year which were not originally budgeted for including \$10m received for Resources for Regions. Additional Financial Assistance Grant in Advance payment that was not budgeted for \$9m. Decreased Roads to Recovery funding received due to prioritisation of flood damage works (\$1m).				
Capital grants and contributions	15,351	12,666	(2,685)	(17)% U
A number of capital works projects were either delayed due to weather or postponed due to prioritisation of other works. This meant that the income resulting from the claims process was not achieved. This included projects such as the Yarrie Lake to Pilliga Rd Freight Route, Bullawa Creek Bridge replacement.				
Interest and investment revenue	289	1,914	1,625	562% F
Conservative original estimates due to the fiscal environment at the time meant that Council did not budget for the large improvement in interest received from investments. An increase in the size of the investment portfolio was a large contributing factor to increased income.				
Net gains from disposal of assets	144	-	(144)	(100)% U
A loss on disposal of assets occurred in the 2022/23 year, due to the backlog of disposals to be completed in the system.				
Other income	133	133	-	0% F

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

B5-1 Material budget variations (continued)

\$ '000	2023 Budget	2023 Actual	2023 ----- Variance -----	
Expenses				
Materials and services	14,848	23,123	(8,275)	(56)% U
Councils road maintenance costs increased following the multiple flood events in previous years. Increase in fleet and fuel related costs. Significant increase in electricity expenses following the end of the previous contracts.				
Borrowing costs	275	169	106	39% F
A loan for waste capital works was originally budgeted for, this loan did not eventuate as the projects have been funded by other sources or put on hold.				
Net losses from disposal of assets	–	3,687	(3,687)	∞ U
Largely due to Transport asset disposals, due to backlog of capitalisations/ disposals it meant the volume of disposals was higher than in previous years. This is a one off and will return to normal levels in 2023/24.				
Statement of cash flows				
Cash flows from operating activities	23,116	39,653	16,537	72% F
The large amount of Grant funding received has exceeded the expectations of the original budget.				
Cash flows from investing activities	(25,616)	(38,564)	(12,948)	51% U
This is largely due to an Increased investment portfolio value and IPPE payments being less than originally budgeted for.				
Cash flows from financing activities	434	(600)	(1,034)	(238)% U
Council did not take out any external loans during the last two years as originally forecast.				

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2023 \$ '000	2022 \$ '000
Cash assets		
Cash on hand and at bank	1,950	1,361
Cash equivalent assets		
– Deposits at call	900	1,000
Total cash and cash equivalents	2,850	2,361

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	2,850	2,361
Balance as per the Statement of Cash Flows	2,850	2,361

Accounting policy

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

C1-2 Financial investments

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Debt securities at amortised cost				
Term deposits	60,000	–	36,000	–
Total	60,000	–	36,000	–
Total financial investments	60,000	–	36,000	–
Total cash assets, cash equivalents and investments	62,850	–	38,361	–

Accounting policy

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

On initial recognition, all financial instruments are measured at fair value.

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.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
(a) Externally restricted cash, cash equivalents and investments				
Total cash, cash equivalents and investments	62,850	–	38,361	–
Less: Externally restricted cash, cash equivalents and investments	(53,814)	–	(30,210)	–
Cash, cash equivalents and investments not subject to external restrictions	9,036	–	8,151	–
			2023 \$ '000	2022 \$ '000

External restrictions

External restrictions – included in liabilities

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

Specific Purpose Unexpended Grants - general fund	21,135	8,898
Kamilaroi Highway Group Funds	80	67
Leards Forest Environmental Trust	188	189
External restrictions – included in liabilities	21,403	9,154

External restrictions – other

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

Developer Contributions - general	10,912	7,307
Specific Purpose Unexpended Grants (recognised as revenue) - general fund	4,442	43
Water fund	9,909	8,337
Sewer fund	6,041	4,788
Domestic waste management	1,107	581
External restrictions – other	32,411	21,056
Total external restrictions	53,814	30,210

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.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
(b) Internal allocations				
Cash, cash equivalents and investments not subject to external restrictions	9,036	—	8,151	—
Less: Internally restricted cash, cash equivalents and investments	(1,415)	—	(7,250)	—
Unrestricted and unallocated cash, cash equivalents and investments	7,621	—	901	—

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

	2023 \$ '000	2022 \$ '000
Internal allocations		
At 30 June, Council has internally allocated funds to the following:		
Employees Leave Entitlements	605	716
Deposits, retentions and bonds	266	351
Airport Reserve	406	406
Buildings Infrastructure	117	446
Crown Reserves Management	20	47
Election Costs	39	39
Financial Assistance Grant payments received in advance	–	6,148
Friends of the Crossing Theatre	59	59
Narrabri CBD Masterplan	92	92
Parks & Gardens (Bulk Water Sale Reserve)	53	53
Quarries Restoration and Improvements	235	216
Risk Management	90	58
Roads Infrastructure (Stormwater) Reserve	268	268
Roads Infrastructure Reserve	290	290
Roads: Narrabri West (Old Turrawan Rd) Masterplan	150	150
Swimming Pools	469	489
Tonnage Payments – Gravel (upgrade)	504	370
Waste Management	452	452
Less: Land Acquisition for N2IP (borrowed from internal restrictions) ^{1, 2}	(2,700)	(3,400)
Total internal allocations	1,415	7,250

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

- (1) Rather than borrow externally, Council has borrowed from IPPE internal restrictions to fund land purchases for its Northern NSW Inland Port (N2IP) project. The loan is over 4 years at 2%. This option provides the flexibility to repay the internal loan off sooner as land is sold.
- (2) Rather than borrow externally, Council has borrowed from IPPE internal restrictions to fund land purchases for its Northern NSW Inland Port (N2IP) project. The loan is over 10 years at 4.45%. This option provides the flexibility to repay the internal loan off sooner as land is sold.

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
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(c) Unrestricted and unallocated

Unrestricted and unallocated cash, cash equivalents and investments	7,621	–	901	–
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Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-4 Receivables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Rates and annual charges	3,213	–	2,571	–
Interest and extra charges	433	–	399	–
User charges and fees	2,209	–	1,066	–
Accrued revenue				
– Interest on investments	890	–	106	–
– Other income accruals	193	–	675	–
Government grants and subsidies	2,598	–	1,060	–
Net GST receivable	165	–	203	–
Other debtors	128	–	115	–
Total	9,829	–	6,195	–
Less: provision for impairment				
Rates and annual charges	(78)	–	(78)	–
Interest and extra charges	(38)	–	(38)	–
User charges and fees	(50)	–	(34)	–
Other debtors	(34)	–	(34)	–
Total provision for impairment – receivables	(200)	–	(184)	–
Total net receivables	9,629	–	6,011	–

	2023 \$ '000	2022 \$ '000
Movement in provision for impairment of receivables		
Balance at the beginning of the year (calculated in accordance with AASB 139)	184	1,705
+ new provisions recognised during the year	39	19
– amounts already provided for and written off this year	(23)	(62)
– previous impairment losses reversed	–	(1,478)
Balance at the end of the year	200	184

Accounting policy

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

Impairment

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

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

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

When considering the ECL for rates and annual charge 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, ie. rates and annual charges are secured against the property.

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

Notes to the Financial Statements

for the year ended 30 June 2023

C1-4 Receivables (continued)

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and / or there is no realistic prospect of recovery, eg. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings. Receivables that have been written off are not 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.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-5 Inventories

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
(i) Inventories at cost				
Real estate for resale	4,815	–	5,595	–
Stores and materials	804	–	746	–
Trading stock	1,138	–	753	–
Total inventories	6,757	–	7,094	–

(i) Other disclosures

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Notes				
(a) Details for real estate development				
Residential (Shannon Estate)	305	–	1,085	–
Industrial / commercial (N2IP Land)	4,510	–	4,510	–
Total real estate for resale	4,815	–	5,595	–

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

Represented by:

Acquisition costs	4,815	–	5,595	–
Total costs	4,815	–	5,595	–
Total real estate for resale	4,815	–	5,595	–

Movements:

Real estate assets at beginning of the year	5,595	–	4,315	–
– Purchases and other costs	–	–	1,700	–
– WDV of sales (expense)	(780)	–	(420)	–
– Write-down of inventory valuation	–	–	–	–
Total real estate for resale	4,815	–	5,595	–

Accounting policy

Raw materials and stores, work in progress and finished goods

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

Land held for resale

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

C1-6 Contract assets and Contract cost assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
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Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-6 Contract assets and Contract cost assets (continued)

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Contract assets	5,392	—	7,976	—
Total contract assets and contract cost assets	5,392	—	7,976	—

Contract assets

Government grants	5,392	—	7,976	—
Total contract assets	5,392	—	7,976	—

Accounting policy

Contract assets

Contract assets represent Councils right to payment in exchange for goods or services the Council has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, Council recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2022 ²			Asset movements during the reporting period										At 30 June 2023		
	Gross carrying amount ²	Accumulated depreciation and impairment ²	Net carrying amount ²	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciatio n expense	Impairment loss / revaluation decrements (recognise d in equity)	WIP transfers	Adjustment s and transfers	Revaluatio n decrements to equity (ARR)	Revaluatio n increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
Capital work in progress	18,741	–	18,741	12,226	3,267	–	–	–	(17,902)	–	–	–	16,332	–	16,332	
Plant and equipment	17,465	(6,521)	10,944	–	–	(302)	(1,292)	–	842	1	–	–	17,537	(7,344)	10,193	
Office equipment	2,537	(1,669)	868	–	–	–	(158)	–	25	1	–	–	2,562	(1,826)	736	
Furniture and fittings	1,824	(1,254)	570	–	–	–	(102)	–	110	–	–	–	1,934	(1,356)	578	
Land:																
– Operational land	9,731	–	9,731	–	–	–	–	–	–	(1)	–	902	10,632	–	10,632	
– Community land	1,421	–	1,421	–	–	–	–	–	–	–	–	351	1,772	–	1,772	
– Crown land	4,537	–	4,537	–	–	–	–	–	–	–	–	892	5,430	–	5,430	
– Land improvements (depreciable)	30,986	(5,184)	25,802	–	–	(45)	(491)	–	27	–	–	1,292	32,547	(5,962)	26,585	
Infrastructure:																
– Bulk earthworks (non-depreciable)	100,896	–	100,896	–	–	(885)	–	–	1,071	–	(21,496)	–	79,586	–	79,586	
– Buildings	55,435	(22,377)	33,058	–	–	(4)	(1,009)	–	447	2	–	2,322	59,859	(25,043)	34,816	
– Swimming pools	9,494	(2,714)	6,780	–	–	–	(289)	–	71	–	–	335	10,053	(3,156)	6,897	
– Other open space / recreational assets	4,372	(1,096)	3,276	–	–	–	(179)	–	99	–	–	164	4,700	(1,340)	3,360	
– Other structures	18,083	(4,264)	13,819	–	–	–	(724)	–	3,518	–	–	848	22,704	(5,243)	17,461	
– Roads	233,598	(34,899)	198,699	–	–	(2,903)	(4,831)	(7,426)	10,837	1	–	2,060	278,386	(81,948)	196,438	
– Bridges	46,273	(13,506)	32,767	–	–	–	(522)	–	–	–	–	3,133	50,627	(15,249)	35,378	
– Footpaths	9,111	(3,666)	5,445	–	–	–	(153)	–	588	(1)	–	145	9,119	(3,095)	6,024	
– Stormwater drainage	11,154	(5,868)	5,286	–	–	–	(137)	–	1	–	–	3,113	18,932	(10,669)	8,263	
– Water supply network	87,509	(43,139)	44,370	–	3	–	(1,238)	–	194	327	–	9,025	89,069	(36,390)	52,679	
– Sewerage network	119,813	(74,545)	45,268	–	–	–	(1,384)	–	72	(327)	–	18,170	108,962	(47,163)	61,799	
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):																
– Landfill and transfer station assets	2,126	(388)	1,738	297	–	–	(289)	–	–	–	–	–	2,423	(677)	1,746	
Total infrastructure, property, plant and equipment	785,106	(221,090)	564,016	12,523	3,270	(4,139)	(12,798)	(7,426)	–	3	(21,496)	42,752	823,166	(246,461)	576,705	

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

(2) Restated refer to Note G4-1

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

By aggregated asset class	At 1 July 2021			Asset movements during the reporting period									At 30 June 2022 ²		
	Gross carrying amount ²	Accumulated depreciation and impairment ²	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals ²	Depreciation expense	Impairment reversal (recognised in equity) ²	WIP transfers ²	Adjustments and transfers	Transfer to material and services ²	Revaluation increments to equity (ARR)	Gross carrying amount ²	Accumulated depreciation and impairment ²	Net carrying amount ²
	Restated	Restated	Restated												
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	35,727	–	35,727	12,632	1,405	–	–	–	(29,460)	–	(1,564)	–	18,741	–	18,741
Plant and equipment	16,835	(6,589)	10,246	–	–	(889)	(1,274)	–	2,861	–	–	–	17,465	(6,521)	10,944
Office equipment	2,516	(1,534)	982	–	–	–	(134)	–	20	–	–	–	2,537	(1,669)	868
Furniture and fittings	1,763	(1,172)	591	–	–	–	(82)	–	61	–	–	–	1,824	(1,254)	570
Land:															
– Operational land	9,623	–	9,623	–	–	–	–	–	–	–	–	108	9,731	–	9,731
– Community land	1,398	–	1,398	–	–	–	–	–	–	–	–	23	1,421	–	1,421
– Crown land	4,537	–	4,537	–	–	–	–	–	–	–	–	–	4,537	–	4,537
– Land improvements (depreciable)	28,471	(4,307)	24,164	–	–	–	(449)	–	12	–	–	2,075	30,986	(5,184)	25,802
Infrastructure:															
– Buildings	47,980	(18,625)	29,355	–	–	(304)	(880)	–	492	–	–	4,395	55,435	(22,377)	33,058
– Swimming pools	8,686	(2,227)	6,459	–	–	–	(263)	–	27	–	–	557	9,494	(2,714)	6,780
– Other open space / recreational assets	3,975	(858)	3,117	–	–	–	(147)	–	64	–	–	242	4,372	(1,096)	3,276
– Other structures	15,559	(3,416)	12,143	–	–	–	(492)	–	1,171	–	–	997	18,083	(4,264)	13,819
– Roads	210,792	(30,763)	180,029	731	–	(1,672)	(4,083)	2,439	3,346	–	–	17,908	233,598	(34,899)	198,699
– Bridges	38,184	(12,508)	25,676	24	–	(988)	(481)	–	5,538	–	–	2,998	46,273	(13,506)	32,767
– Bulk earthworks (non-depreciable)	91,785	–	91,785	–	–	(68)	–	–	–	–	–	9,179	100,896	–	100,896
– Footpaths	7,859	(3,199)	4,660	–	–	–	(133)	–	466	–	–	452	9,111	(3,666)	5,445
– Stormwater drainage	9,817	(5,074)	4,743	–	–	–	(117)	–	78	–	–	582	11,154	(5,868)	5,286
– Water supply network	81,581	(39,829)	41,752	–	–	(113)	(1,100)	–	1,658	–	–	2,173	87,509	(43,139)	44,370
– Sewerage network	99,522	(69,179)	30,343	–	–	–	(1,244)	–	13,666	–	–	2,504	119,813	(74,545)	45,268
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Landfill and transfer station assets	2,077	(311)	1,766	–	–	–	(78)	–	–	50	–	–	2,126	(388)	1,738
Total infrastructure, property, plant and equipment	718,687	(199,591)	519,096	13,387	1,405	(4,034)	(10,957)	2,439	–	50	(1,564)	44,193	785,106	(221,090)	564,016

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

(2) Restated refer to Note G4-1

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2023

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

Accounting policy

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

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

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

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

Useful lives of IPPE

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

Plant and equipment	Years	Other equipment	Years
Office equipment	2 to 10	Playground equipment	10 to 20
Office furniture	5 to 30	Benches, seats etc.	10 to 30
Computer equipment	2 to 5		
Vehicles	3 to 5	Buildings	
Heavy plant/road making equipment	10 to 15	Buildings: masonry	50 to 150
Other plant and equipment	5 to 15	Buildings: other	10 to 60
Water and sewer assets		Stormwater assets	
Reservoirs	80 to 100	Drains	80
Bores	60	Culverts	80
Reticulation pipes: PVC	80	Flood control structures	80
Reticulation pipes: other	50 to 100		
Pumps and telemetry	15 to 30		
Water Meters	10 to 15		
Transportation assets		Other infrastructure assets	
Sealed roads: surface	20	Bulk earthworks	Infinite
Sealed roads: structure	90	Swimming pools	20 to 60
Unsealed roads	30	Other open space / recreational assets	10 to 40
Bridges: concrete	100	Other infrastructure	10 to 50
Bridges: other	100		
Footpaths: bitumen	20		
Footpaths: concrete	90		
Kerb and gutter	50 to 140		

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

Revaluation model

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

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

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

Land under roads

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

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

Crown reserves

Crown reserves under Council's care and control are recognised as assets of 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".

However, Council are firmly of the view that it does not have control over these assets and they are therefore not recognised as assets of Council in these financial statements. Council has also taken the view it does not control the RFS buildings and derecognised the assets that were on Council books.

C1-8 Intangible assets

Intangible assets are as follows:

	2023 \$ '000	2022 \$ '000
Water licenses		
Opening values at 1 July		
Gross book value	536	—
Net book value – opening balance	536	—
Movements for the year		
Purchases	—	536
Revaluation	74	—
Closing values at 30 June		
Gross book value	610	536
Total Water licenses – net book value	610	536

continued on next page ...

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C1-8 Intangible assets (continued)

Total intangible assets – net book value	610	536
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Water licences

Council has purchased water licences to service its Northern NSW Inland Port (N2IP) project. The water licences are tradable on an open market.

The licences are initially recorded in Council's accounts at cost, and going forward they will be valued at fair value based on estimated market valuations at balance date. No amortisation costs are applicable, as the water licences have an indefinite life.

C1-9 Other

Other assets

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Prepayments	426	–	301	–
Total other assets	426	–	301	–

C2 Leasing activities

C2-1 Council as a lessor

Operating leases

	2023 \$ '000	2022 \$ '000
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Assets held as property, plant and equipment

Council provides operating leases on Council buildings mainly for staff housing, but also other minor miscellaneous purposes.

Lease income (excluding variable lease payments not dependent on an index or rate)	129	141
Total income relating to operating leases for Council assets	129	141

Accounting policy

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

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

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3 Liabilities of Council

C3-1 Payables

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Goods and services – operating expenditure	939	–	423	–
Accrued expenses:				
– Borrowings	–	–	2	–
– Salaries and wages	561	–	458	–
– Other expenditure accruals	2,404	–	564	–
Government departments and agencies	12	–	33	–
Prepaid rates	1,023	–	898	–
Security bonds, deposits and retentions	75	191	160	191
Friends of The Crossing Theatre funds	59	–	59	–
Kamilaroi Highway Group funds	80	–	67	–
Leards Forest Environmental trust	188	–	189	–
Other	52	–	134	–
Total payables	5,393	191	2,987	191

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

	2023 \$ '000	2022 \$ '000
The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Payables – security bonds, deposits and retentions	36	36
Other liabilities	258	258
Total payables	294	294

Accounting policy

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

Payables

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-2 Contract Liabilities

	Notes	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	19,987	—	6,439	—
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	1,078	—	2,795	—
Unexpended capital contributions (to construct Council controlled assets)	(i)	43	—	43	—
Unexpended operating contributions (received prior to performance obligation being satisfied)	(ii)	40	—	42	—
Total grants received in advance		21,148	—	9,319	—
Total contract liabilities		21,148	—	9,319	—

Notes

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

(ii) The contract liability relates to grants received prior to the revenue recognition criteria being satisfied since the performance obligations are ongoing.

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

	2023 \$ '000	2022 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	3,271	4,405
Operating grants (received prior to performance obligation being satisfied)	1,419	1,616
Total revenue recognised that was included in the contract liability balance at the beginning of the period	4,690	6,021

Significant changes in contract liabilities

The increase in contract liabilities is primarily due to a large value of grants being received by Council late in the reporting period. These include the R4R9-018 Resources for Regions grants (\$10.9M), Pilliga Road upgrade (\$1.5M), Fixing Country Bridges (\$937K).

Accounting policy

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-3 Borrowings

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Loans – secured ¹	624	2,797	599	3,422
Total borrowings	624	2,797	599	3,422

(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

	2022		Non-cash movements				2023
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	4,021	(600)	–	–	–	–	3,421
Total liabilities from financing activities	4,021	(600)	–	–	–	–	3,421

	2021		Non-cash movements				2022
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	4,598	(577)	–	–	–	–	4,021
Total liabilities from financing activities	4,598	(577)	–	–	–	–	4,021

(b) Financing arrangements

	2023 \$ '000	2022 \$ '000
Total facilities		
Credit cards/purchase cards	300	300
Total financing arrangements	300	300
Drawn facilities		
– Credit cards/purchase cards	20	20
Total drawn financing arrangements	20	20
Undrawn facilities		
– Credit cards/purchase cards	280	280
Total undrawn financing arrangements	280	280

Additional financing arrangements information

Breaches and defaults

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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-3 Borrowings (continued)

Security over loans

Loans are secured over future cash flows.

Accounting policy

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

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

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

C3-4 Employee benefit provisions

	2023 Current \$ '000	2023 Non-current \$ '000	2022 Current \$ '000	2022 Non-current \$ '000
Annual leave	1,134	–	1,222	–
Sick leave	231	–	272	–
Long service leave	1,342	182	1,709	231
Other leave (TIL, RDO)	134	–	144	–
Total employee benefit provisions	2,841	182	3,347	231

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

	2023 \$ '000	2022 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,261	1,284
	1,261	1,284

Accounting policy

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

Short-term obligations

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

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels,

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Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

C3-4 Employee benefit provisions (continued)

experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

On-costs

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

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

C3-5 Provisions

	2023 Current \$ '000	2023 Non-Current \$ '000	2022 Current \$ '000	2022 Non-Current \$ '000
Asset remediation/restoration:				
Asset remediation/restoration (future works)	81	2,466	78	2,109
Sub-total – asset remediation/restoration	81	2,466	78	2,109
Total provisions	81	2,466	78	2,109

Description of and movements in non-employee benefit provisions

	Asset remediation \$ '000	Total \$ '000
2023		
At beginning of year	2,187	2,187
Unwinding of discount	63	63
Remeasurement effects	297	297
Total provisions at end of year	2,547	2,547
2022		
At beginning of year	2,143	2,143
Unwinding of discount	62	62
Remeasurement effects	(18)	(18)
Total provisions at end of year	2,187	2,187

Nature and purpose of provisions

Asset remediation

Council has a legal / public obligation to make, restore, rehabilitate and reinstate the Council landfill and quarries.

Accounting policy

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

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

Provisions are measured at the present value of Council'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

Notes to the Financial Statements

for the year ended 30 June 2023

C3-5 Provisions (continued)

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 interest expense.

Asset remediation – tips and quarries

Restoration

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, eg. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Rehabilitation

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

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

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

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

Close-down and restoration costs are a normal consequence of landfill operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

C4 Reserves

C4-1 Revaluation 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.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D Council structure

D1 Results by fund

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

D1-1 Income Statement by fund

	General 2023 \$ '000	Water 2023 \$ '000	Sewer 2023 \$ '000
Income from continuing operations			
Rates and annual charges	17,062	2,027	3,498
User charges and fees	4,925	2,645	—
Interest and investment revenue	1,143	457	314
Other revenues	2,300	51	—
Grants and contributions provided for operating purposes	21,517	34	—
Grants and contributions provided for capital purposes	12,786	(54)	(66)
Other income	133	—	—
Total income from continuing operations	59,866	5,160	3,746
Expenses from continuing operations			
Employee benefits and on-costs	15,884	957	427
Materials and services	18,066	3,227	1,830
Borrowing costs	169	—	—
Depreciation, amortisation and impairment of non-financial assets	10,146	1,256	1,396
Other expenses	936	22	35
Net losses from the disposal of assets	3,687	—	—
Total expenses from continuing operations	48,888	5,462	3,688
Operating result from continuing operations	10,978	(302)	58
Net operating result for the year	10,978	(302)	58
Net operating result attributable to each council fund	10,978	(302)	58
Net operating result for the year before grants and contributions provided for capital purposes	(1,808)	(248)	124

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D1-2 Statement of Financial Position by fund

	General 2023 \$ '000	Water 2023 \$ '000	Sewer 2023 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	(100)	1,909	1,041
Investments	47,000	8,000	5,000
Receivables	7,806	1,243	580
Inventories	6,757	—	—
Contract assets and contract cost assets	5,071	—	321
Other	426	—	—
Total current assets	66,960	11,152	6,942
Non-current assets			
Infrastructure, property, plant and equipment	459,270	53,465	63,970
Intangible assets	610	—	—
Investments accounted for using the equity method	260	—	—
Total non-current assets	460,140	53,465	63,970
Total assets	527,100	64,617	70,912
LIABILITIES			
Current liabilities			
Payables	5,337	54	2
Contract liabilities	21,148	—	—
Borrowings	624	—	—
Employee benefit provision	2,841	—	—
Provisions	81	—	—
Total current liabilities	30,031	54	2
Non-current liabilities			
Payables	191	—	—
Borrowings	2,797	—	—
Employee benefit provision	182	—	—
Provisions	2,466	—	—
Total non-current liabilities	5,636	—	—
Total liabilities	35,667	54	2
Net assets	491,433	64,563	70,910
EQUITY			
Accumulated surplus	204,647	31,964	16,819
Revaluation reserves	286,786	32,599	54,091
Council equity interest	491,433	64,563	70,910
Total equity	491,433	64,563	70,910

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D2 Interests in other entities

D2-1 Interests in associates

Net carrying amounts – Council's share

	Place of business	Nature of relationship	Interest in ownership		2023	2022
			2023	2022	\$ '000	\$ '000
Central Northern Regional Libraries	Tamworth	Associate	14%	14%	260	256
Total carrying amounts – material associates					260	256

Central Northern Regional Libraries

Central Northern Regional Library provides library services to six local government areas in Northern NSW. Tamworth Regional Council is the executive council with Gwydir Shire, Liverpool Plains Shire, Narrabri Shire, Uralla Shire and Walcha Council all participating.

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

Details

Principal activity		Measurement method
Central Northern Regional Libraries	Public Library Services	Equity method

Relevant interests and fair values

	Interest in outputs		Proportion of voting power	
	2023	2022	2023	2022
Central Northern Regional Libraries	14%	14%	14%	14%

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

D2-1 Interests in associates (continued)

Summarised financial information for associates

	Central Northern Regional Libraries	
	2023 \$ '000	2022 \$ '000
Statement of financial position		
Current assets		
Cash and cash equivalents	830	722
Non-current assets	986	1,069
Current liabilities		
Contract Liabilities ¹	14	—
Net assets	1,802	1,791
Statement of comprehensive income		
Income	1,655	1,640
Interest income	24	4
Depreciation and amortisation	(435)	(404)
Other expenses	(1,219)	(1,276)
Profit/(loss) from continuing operations	25	(36)
Total comprehensive income	25	(36)
Share of income – Council (%)	14%	14%
Profit/(loss) – Council (\$)	4	(5)
Total comprehensive income – Council (\$)	4	(5)
Reconciliation of the carrying amount		
Opening net assets (1 July)	1,792	1,828
Profit/(loss) for the period	11	(36)
Closing net assets	1,803	1,792
Council's share of net assets (%)	14%	14%
Council's share of net assets (\$)	260	256

(1) Voluntary changes in accounting policies , recognition of contract liabilities

Accounting policy

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

If Council's share of losses of an associate equals or exceeds its interest in the associate, Council discontinues recognising its share of further losses. Council's share in the associates gains or losses arising from transactions between itself and its associate are eliminated.

Adjustments are made to the associates accounting policies where they are different from those of Council, for the purposes of the consolidated financial statements.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

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

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

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

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

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

	Carrying value 2023 \$ '000	Carrying value 2022 \$ '000	Fair value 2023 \$ '000	Fair value 2022 \$ '000
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	2,850	2,361	2,850	2,361
Receivables	9,629	6,011	9,629	6,011
Investments				
– Term Deposits	60,000	36,000	60,000	36,000
Contract assets	5,393	7,976	5,393	7,976
Total financial assets	77,872	52,348	77,872	52,348
Financial liabilities				
Payables	5,584	3,178	5,584	3,178
Contract liabilities	21,148	9,319	21,148	9,319
Loans/advances	3,421	4,021	3,421	4,021
Total financial liabilities	30,153	16,518	30,153	16,518

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

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

Council's finance area manages the cash and Investments portfolio.

Council has an investment policy which complies with the Local Government Act 1993 and Minister's Investment Order 625. This policy is regularly reviewed by Council and its staff and a monthly investment report is provided to Council setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether the changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2023

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

- **Liquidity risk** – the risk that Council will not be able to pay its debts as and when they fall due.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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

(a) Market risk – interest rate and price risk

	2023 \$ '000	2022 \$ '000
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	600	360

(b) Credit risk

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

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

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

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

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

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

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet overdue \$ '000	Overdue \$ '000	Total \$ '000
2023			
Overdue	–	3,213	3,213
2022			
Overdue	–	2,571	2,571

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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

Receivables - non-rates and annual charges and contract assets

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

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

	Not yet overdue \$ '000	0 - 30 days \$ '000	31 - 60 days \$ '000	61 - 90 days \$ '000	> 91 days \$ '000	Total \$ '000
2023						
Gross carrying amount	9,385	104	734	1,785	–	12,008
Expected loss rate (%)	0.00%	0.00%	13.00%	6.00%	67.00%	1.69%
ECL provision	–	–	95	107	–	202
2022						
Gross carrying amount	11,318	63	21	49	149	11,600
Expected loss rate (%)	0.00%	0.00%	13.00%	6.00%	67.00%	0.91%
ECL provision	–	–	3	3	100	106

(c) Liquidity risk

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

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

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

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

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

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

	Weighted average interest rate %	Subject to no maturity \$ '000	≤ 1 Year \$ '000	payable in: 1 - 5 Years \$ '000	> 5 Years \$ '000	Total cash outflows \$ '000	Actual carrying values \$ '000
2023							
Payables	0.00%	266	5,305	–	–	5,571	5,584
Borrowings	2.53%	–	625	2,304	492	3,421	3,421
2022							
Payables	0.00%	351	2,827	–	–	3,178	3,178
Borrowings	3.81%	–	599	2,500	922	4,021	4,021

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

	Fair value measurement hierarchy							
	Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
	2023	2022	2023	2022	2023	2022 ¹ Restated	2023	2022 ¹ Restated
\$ '000								
Recurring fair value measurements (IPP&E)								
Plant & Equipment	30/06/23	30/06/17	–	–	10,193	10,944	10,193	10,944
Office Equipment	30/06/23	30/06/17	–	–	736	868	736	868
Furniture & Fittings	30/06/23	30/06/17	–	–	578	570	578	570
Operational Land	30/06/22	30/06/22	10,632	9,731	–	–	10,632	9,731
Community Land	30/06/18	30/06/18	–	–	1,772	1,421	1,772	1,421
Crown Land	30/06/19	30/06/19	–	–	5,430	4,537	5,430	4,537
Land Improvements	30/06/21	30/06/21	–	–	26,586	25,802	26,586	25,802
Buildings	30/06/18	30/06/18	–	–	34,816	33,058	34,816	33,058
Other Structures	30/06/21	30/06/21	–	–	17,461	13,819	17,461	13,819
Swimming Pools	30/06/21	30/06/21	–	–	6,897	6,780	6,897	6,780
Other Open Space / Recreational Assets	30/06/21	30/06/21	–	–	3,360	3,276	3,360	3,276
Roads	30/06/23	30/06/19	–	–	196,438	198,699	196,438	198,699
Bridges	30/06/23	30/06/19	–	–	35,378	32,767	35,378	32,767
Footpaths	30/06/23	30/06/19	–	–	6,024	5,445	6,024	5,445
Bulk Earthworks	30/06/23	30/06/19	–	–	79,586	100,896	79,586	100,896
Stormwater Drainage	30/06/23	30/06/14	–	–	8,263	5,286	8,263	5,286
Water Supply Network	30/06/23	30/06/17	–	–	52,494	44,370	52,494	44,370
Sewerage Network	30/06/23	30/06/17	–	–	62,162	45,268	62,162	45,268
Reinstatement, rehabilitation & restoration of tip assets	30/06/21	30/06/21	–	–	1,746	1,738	1,746	1,738
Total infrastructure, property, plant & equipment			10,632	9,731	549,920	535,544	560,552	545,275

(1) Restated - see Note G4-1

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).

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

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

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings

Plant & Equipment, Office Equipment and Furniture & Fittings 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 and Equipment - Graders, trucks, rollers, tractors and motor vehicles.
- Office Equipment - Computers, photocopiers, calculators etc.
- Furniture & Fittings - Chairs, desks and display boards.

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

Crown, Operational & Community Land

Crown & Community Land are based on either the Land Value provided by the Valuer General or an average unit rate based on the Land Value for similar properties where the Valuer General did not provide a Land Value having regard to the highest and best use for the land. As these rates were not considered to be observable market evidence they have been classified a level 3. Operational Land is based on the Valuer General's land value as these are representative of the actual market values in the Narrabri Shire LGA. As these rates were considered to be observable market evidence they have been classified a level 2.

Land Improvements

Land Improvements include the Wee Waa Levee, sporting ovals, cemeteries, etc. The cost approach has been utilised whereby replacement cost was estimated for each asset by taking into account a range of factors. No market based evidence (level 2) could be supported, therefore these assets were all classified as having been valued using level 3 valuation inputs.

During 2022/2023 Council applied an indexation of 5.11%, based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Buildings

Buildings are valued using the Rawlinson's Construction Guide in June 2018 using the cost approach. The approach estimated the replacement cost for each building by componentising the building into significant parts. While all buildings were physically inspected and the unit rates based on square metres from Rawlinson's Construction Guide, no market based evidence (level 2) could not be established. As such these assets were classified as having been valued as Level 3 valuation inputs.

While the costs were current and the impact of depreciation negligible, the building has been classified as level 3 as they are immaterial in relation to the overall value of the asset type.

During 2022/2023 Council applied an indexation of 7.15%, based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets..

Other Structures

Other Structures comprise of Aerodrome runway, lighting, irrigation systems, fencing etc. The cost approach has been utilised whereby replacement cost was estimated for each asset by taking into account a range of factors. No market based evidence (level 2) could be supported, therefore these assets were all classified as having been valued using level 3 valuation inputs.

During 2022/2023 Council applied an indexation of 5.11% based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Roads, Bridges, Footpaths and Bulk Earthworks

Roads comprise road carriageway, roadside shoulders, kerb & gutter.

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

All roads, bridges, footpaths and bulk earthwork assets were valued using level 3 valuation inputs using the cost approach. This approach estimates 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 unit rates are based on quantitative dimensional units such as square metres or lineal metres and can be supported from market evidence (level 2), other inputs such as estimates of useful lives, remaining life profiles and asset conditions require extensive professional judgement which impacts significantly on the final determination of the assets fair value.

As a result, the valuation is classified as having been valued using level 3 valuation inputs.

During 2022/2023 Council engaged an independent valuation firm AssetVal to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Stormwater Drainage

Assets within this class comprise 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 metres of certain diameter pipes and prices per pit or similar could be supported from market evidence, other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets.

During 2022/2023 Council engaged an independent valuation firm AssetVal to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Water Supply Network

Assets within this class comprise 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 metres of certain diameter pipes and prices per pit or similar may be supported from market evidence, other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

During 2022/2023 Council engaged an independent valuation firm Australis Advisory group to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Sewerage Network

Assets within this class comprise 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 metres of certain diameter pipes and prices per pit or similar may be supported from market evidence, other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as published by the Office of Water.

During 2022/2023 Council engaged an independent valuation firm Australis Advisory group to perform a comprehensive valuation of these classes of assets as at 30 June 2023.

Swimming Pools

Assets within this class comprise Council's Aquatic Centre and other outdoor swimming pools.

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

Swimming pools were valued in-house by experienced staff using the cost approach. The approach estimated the replacement cost for each pool by componentising its significant parts.

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

During 2022/2023 Council applied an indexation of 5.11% based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Other Open Space / Recreational Assets

Assets within this class comprise playground equipment, BBQs, outdoor fitness facilities, etc. The cost approach has been utilised whereby replacement cost was estimated for each asset by taking into account a range of factors. 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.

During 2022/2023 Council applied an indexation of 5.11% based on the ABS Producer price indexes change from the last revaluation date to 30 June 2023 - this reflected an increase in fair value of these assets.

Reinstatement, Rehabilitation and Restoration of Tip Assets

Assets within this class are recognised to establish a provision for the expected value of restoration costs of landfill sites throughout the Shire.

Assets were valued using level 3 valuation inputs using the cost approach. Unit rates are based on quantitative dimensional units such as cubic metres; and time and resources required; and is supported from market evidence (level 2) and a documented waste facilities closure plan (timeline).

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

Fair value measurements using significant unobservable inputs (level 3)

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

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

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Plant & Equipment, Office Equipment and Furniture & Fittings	Cost used to approximate fair value	<ul style="list-style-type: none"> • Depreciated Historical Cost • Remaining Useful Life • Residual Value
Community Land and Crown Land	Land values obtained from NSW Valuer-General	<ul style="list-style-type: none"> • Land Value (price per m²)
Land Improvements, Buildings, Other Structures, Swimming Pools and Other Open Space / Recreational Assets	Cost used to approximate fair value	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining Useful Life • Residual Value
Roads, Bridges and Footpaths	Unit rates per m ² or length	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining Useful Life • Residual Value
Bulk Earthworks	Cost used to approximate fair value	<ul style="list-style-type: none"> • Gross Replacement Cost • Asset Condition • Remaining Useful Life • Residual Value

Notes to the Financial Statements

for the year ended 30 June 2023

E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Stormwater Drainage, Water Supply and Sewerage Networks	Cost used to approximate fair value	<ul style="list-style-type: none">• Gross Replacement Cost• Asset Condition• Remaining Useful Life
Reinstatement, Rehabilitation and Restoration of Tip Assets	Cost used to approximate fair value	<ul style="list-style-type: none">• Asset Condition• Remaining Useful Life

Highest and best use

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

Notes to the Financial Statements

for the year ended 30 June 2023

E3-1 Contingencies

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

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

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

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

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

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 were required to contribute 8% of salaries for the year ending 30 June 2023 (increasing to 8.5% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members' defined benefits.

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

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials. It is estimated that there are \$15,440.04 in past service contributions remaining.

Extent to which Council can be liable 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

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

E3-1 Contingencies (continued)

of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of Council.

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

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2023 was \$31,114.00.

The last formal valuation of the Scheme was performed by Mr Richard Boyfield (FIAA) as at 30 June 2022.

The amount of additional contributions included in the total employer contribution advised above is \$23,090.65. Council's expected contribution to the plan for the next annual reporting period is \$17,350.32.

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

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

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

Based on a Past Service Liabilities methodology, the share of this deficit that is broadly attributed to Council is 0.08%.

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.

(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.

(iv) Other guarantees

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

2. Other liabilities

Notes to the Financial Statements

for the year ended 30 June 2023

E3-1 Contingencies (continued)

(i) Third party claims

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 such claims through its insurance coverage.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

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:

	2023 \$ '000	2022 \$ '000
Compensation:		
Short-term benefits	1,418	1,553
Post-employment benefits	132	518
Total	1,550	2,071

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of KMP using Council services (e.g. access to library or Council swimming pool) will not be disclosed.

There are no other material disclosures made by KMP.

F1-2 Councillor and Mayoral fees and associated expenses

	2023 \$ '000	2022 \$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	40	25
Councillors' fees	102	97
Other Councillors' expenses (including Mayor)	17	30
Total	159	152

F2 Other relationships

F2-1 Audit fees

	2023 \$ '000	2022 \$ '000
During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms		
NSW Auditor General: Audit and review of financial statements	81	68
Total audit fees	81	68

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of net operating result to cash provided from operating activities

	2023	2022 ¹
	\$ '000	Restated \$ '000
Net operating result from Income Statement	10,734	5,388
Add / (less) non-cash items:		
Depreciation and amortisation	12,798	10,957
(Gain) / loss on disposal of assets	3,687	2,055
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Re-measurement of rehabilitation costs of landfills & transfer stations	–	(18)
– Write-down of inventories held for sale	–	–
Unwinding of discount rates on reinstatement provisions	63	62
Share of net (profits)/losses of associates/joint ventures using the equity method	(4)	5
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(3,634)	2,908
Increase / (decrease) in provision for impairment of receivables	16	(1,521)
(Increase) / decrease of inventories	(443)	517
(Increase) / decrease of other current assets	(125)	58
(Increase) / decrease of contract asset	2,584	(979)
Increase / (decrease) in payables	516	107
Increase / (decrease) in accrued interest payable	(2)	(1)
Increase / (decrease) in other accrued expenses payable	1,943	(333)
Increase / (decrease) in other liabilities	(51)	53
Increase / (decrease) in contract liabilities	11,829	3,256
Increase / (decrease) in employee benefit provision	(555)	(791)
Increase / (decrease) in other provisions	297	(18)
Net cash flows from operating activities	39,653	21,705

(1) Restated - see Note G4-1

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G2-1 Commitments

Capital commitments (exclusive of GST)

	2023 \$ '000	2022 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Other structures	–	1,363
Roads	–	328
Bridges	2,607	1,854
Total commitments	2,607	3,545
These expenditures are payable as follows:		
Within the next year	2,607	3,545
Total payable	2,607	3,545
Sources for funding of capital commitments:		
Future grants and contributions	2,020	1,822
Externally restricted reserves	116	1,104
Internally restricted reserves	471	619
Total sources of funding	2,607	3,545

Details of capital commitments

Council has contractual commitments for the following projects: Boston street bridge replacement and Bullawa creek bridge replacement. All projects are expected to be completed in the 2023/24 financial year.

G3-1 Events occurring after the reporting date

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

G4 Changes from prior year statements

G4-1 Correction of errors

Nature of prior period error

1. WIP vs opex

Council incorrectly classified some operational projects as capital in the past. This resulted in overstatement of capital work in progress (WIP) balance within infrastructure, property, plant and equipment (IPPE). The error resulted in overstatement of WIP balances by \$8.3m as at 30 June 2021 and by \$9.864m as at 30 June 2022. The error also resulted in understatement of material and services operational expenses by \$1.564m in 2022 financial year. Furthermore, the error also resulted in understatement of payments for material and services within operation activities and overstatement of payments for IPPE within investing activities of the statement of cash flows for the year ended 30 June 2022.

2. Fixed assets vs opex

Council incorrectly capitalised flood related repair works in 2021 financial year in amount of \$1.473m. This resulted in overstatement of IPPE balance in 2021. This has been rectified by decreasing 2021 and 2022 IPPE balances by \$1.473m retrospectively.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G4-1 Correction of errors (continued)

3. Capital work in progress vs fixed assets

Council had fallen behind on capitalisations in the past. This resulted in overstatement of capital WIP balance and understatement of appropriate classes of fixed assets balances within IPPE by \$10.496m as at 30 June 2021 and by \$17,631m as at 30 June 2022. This has been rectified by restating comparatives in the current year IPPE Note. As a result of restated capitalisation, council had to retrospectively recognise loss from disposal of assets in amount of \$2.88m as at 30 June 2021 and \$1.57m in 2022 financial year which makes cumulative total amount of loss from disposal of \$4.45m as prior period loss as at 30 June 2022.

4. Water and Sewerage found and disposed assets

As a result of a comprehensive revaluation of Water and Sewerage network assets in the current year, council identified assets which have not been captured in the asset register before (found assets) and assets which have not been disposed of in the past (disposed assets). The net effect of found/disposed assets as at 30 June 2021 and 30 June 2022 (we ignore effect of depreciation as not material) was an increase of carrying amount of water network assets by \$0.97m in 2021 and by \$0.83m in 2022 and decrease of carrying amount of sewerage assets by \$1.589m in 2021 and 2022.

5. Impairment of roads

Council's impairment provision for road assets on 30 June 2021 was understated by \$0.556m. Furthermore, council did not consider actual remediation works performed on impaired roads in 2022 financial year which caused overstatement of impairment provision as at 30 June 2022 by \$1.883m. This has been rectified by adjusting impairment provision balances on 30 June 2021 and 30 June 2022, as well as presenting reversal of impairment by \$2.439m in 2022.

Changes to the opening Statement of Financial Position at 1 July 2021

Statement of Financial Position

	Original Balance 1 July, 2021 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 1 July, 2021 \$ '000
Infrastructure Property Plant and Equipment (IPPE)	532,923	(13,827)	519,096
Total non-current assets	533,184	(13,827)	519,357
Total assets	584,599	(13,827)	570,772
Net assets	564,075	(13,827)	550,248
Accumulated Surplus	250,579	(13,271)	237,308
IPPE Revaluation Reserve	313,496	(556)	312,940
Total equity	564,075	(13,827)	550,248

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Infrastructure Property Plant and Equipment (IPPE)	578,538	(14,522)	564,016
Total non-current assets	579,330	(14,522)	564,808
Total assets	639,073	(14,522)	624,551

continued on next page ...

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G4-1 Correction of errors (continued)

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Net assets	616,790	(14,522)	602,268
Accumulated Surplus	259,101	(16,405)	242,696
IPPE Revaluation Reserve	357,689	1,883	359,572
Total equity	616,790	(14,522)	602,268

Income Statement

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Materials and services	17,604	1,564	19,168
Net loss from the disposal of assets	485	1,570	2,055
Total expenses from continuing operations	47,056	3,134	50,190
Net operating result for the year	8,522	(3,134)	5,388

Statement of Comprehensive Income

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Net operating result for the year	8,522	(3,134)	5,388
Impairment (loss) reversal relating to IPP&E	—	2,439	2,439
Other comprehensive income	44,193	2,439	46,632
Total comprehensive income for the year	52,715	(695)	52,020

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G5 Statement of developer contributions as at 30 June 2023

G5-1 Summary of developer contributions

	Opening balance at 1 July 2022 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2023 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
Roads	7	—	—	—	—	—	—	7	—
Parking	20	—	—	—	—	—	—	20	—
Open spaces	33	—	—	—	—	—	—	33	—
Community facilities	24	—	—	—	—	—	—	24	—
Other	43	—	—	—	1	—	—	44	—
Bushfire	19	—	—	—	—	—	—	19	—
S7.11 contributions – under a plan	146	—	—	—	1	—	—	147	—
S7.12 levies – under a plan	1,095	3,236	—	—	5	(476)	—	3,860	—
Total S7.11 and S7.12 revenue under plans	1,241	3,236	—	—	6	(476)	—	4,007	—
S7.4 planning agreements	6,066	2,000	—	—	35	(1,196)	—	6,905	—
Total contributions	7,307	5,236	—	—	41	(1,672)	—	10,912	—

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.

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2023	Indicator 2023	2022 ³	Indicators 2021	2020	Benchmark
1. Operating performance ratio						
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	1,790	3.19%	1.44%	2.15%	(1.03)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	56,102					
2. Own source operating revenue ratio						
Total continuing operating revenue excluding all grants and contributions ¹	34,551	50.24%	60.67%	56.43%	56.28%	> 60.00%
Total continuing operating revenue	68,768					
3. Unrestricted current ratio						
Current assets less all external restrictions	29,096	3.96x	3.92x	3.30x	3.32x	> 1.50x
Current liabilities less specific purpose liabilities	7,341					

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G6-1 Statement of performance measures – consolidated results (continued)

\$ '000	Amounts 2023	Indicator 2023	2022 ³	Indicators 2021	2020	Benchmark
4. Debt service cover ratio						
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	14,757	19.19x	16.79x	14.91x	9.97x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	769					
5. Rates and annual charges outstanding percentage						
Rates and annual charges outstanding	3,530	13.82%	11.47%	11.85%	13.87%	< 10.00%
Rates and annual charges collectable	25,548					
6. Cash expense cover ratio						
Current year's cash and cash equivalents plus all term deposits	62,850	16.98	11.13	8.02	9.63	> 3.00
Monthly payments from cash flow of operating and financing activities	3,701	months	months	months	months	months

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

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

(3) Restated refer to Note G4-1

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G6-2 Statement of performance measures by fund

\$ '000	General Indicators ³		Water Indicators ³		Sewer Indicators		Benchmark
	2023	2022 ⁴	2023	2022 ⁴	2023	2022	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1, 2}	4.07%	1.24%	(4.76)%	(0.93)%	3.25%	6.76%	> 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	42.70%	53.16%	100.39%	100.00%	101.76%	100.00%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	3.96x	3.92x	206.52x	859.32x	3,471.00x	170.70x	> 1.50x
Current liabilities less specific purpose liabilities							

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

G6-2 Statement of performance measures by fund (continued)

\$ '000	General Indicators ³		Water Indicators ³		Sewer Indicators		Benchmark
	2023	2022 ⁴	2023	2022 ⁴	2023	2022	
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	15.90x	13.14x	∞	∞	∞	∞	> 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	17.63%	14.16%	0.00%	1.90%	0.00%	1.16%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	16.18 months	7.32 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G5-1 above.

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

(4) Restated - See Note G4-1

END OF AUDITED FINANCIAL STATEMENTS

End of the audited financial statements

Narrabri Shire Council

Notes to the Financial Statements

for the year ended 30 June 2023

H Additional Council disclosures (unaudited)

H1-1 Council information and contact details

Principal place of business:

46-48 Maitland Street
Narrabri NSW 2390

Contact details**Mailing Address:**

PO Box 261
Narrabri NSW 2390

Opening hours:

9.00am - 4:00pm
Monday to Friday

Telephone: 02 6799 6866

Facsimile: 02 6799 6888

Internet: www.narrabri.nsw.gov.au

Email: council@narrabri.nsw.gov.au

Officers**General Manager**

Robert Williams

Responsible Accounting Officer

Ted Harrington

Public Officer

Mr Jason Townsend

Auditors

The Audit Office of New South Wales
Level 19, Darling Park Tower 2
201 Sussex Street
Sydney NSW 2000

Elected members**Mayor**

Darrell Tiemens

Councillors

Cr Catherine Redding
Cr Rohan Boehm
Cr Robert Browning
Cr John Clements
Cr Brett Dickinson
Cr Greg Lamont
Cr Lisa Richardson
Cr Ron Campbell

Other information

ABN: 95 717 801 656



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Narrabri Shire Council

To the Councillors of Narrabri Shire Council

Qualified Opinion

I have audited the accompanying financial statements of Narrabri Shire Council (the Council), which comprise the Statement by the Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matters described in the 'Basis for Qualified Opinion' section of my report:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

Basis for Qualified Opinion

Opening balances of infrastructure, property, plant and equipment at 1 July 2022

Council was impacted by multiple flood events during the period February 2020 to November 2022. During the 2021–22 financial year, Council identified roads and bridges assets that were damaged as a result of these events, but was unable to provide sufficient appropriate evidence to support its adjustments to record their financial impact in Council's financial statements at 30 June 2022. The net carrying value of roads and bridges at 30 June 2022 was \$227 million.

This affected my ability to obtain sufficient appropriate audit evidence on the opening balances at 1 July 2022, creating a limitation on the scope of my audit. Consequently I was unable to determine the:

- validity and attribution of retrospective impairment adjustments by financial reporting year contained in Note G4-1 'Correction of errors'
- 'gain/(loss) on revaluation of infrastructure, property, plant and equipment' in the Statement of Comprehensive Income and Statement of Changes in Equity and related notes for the year ended 30 June 2023.

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

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

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

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

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

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

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the:

- annual report (which includes unaudited financial information)
- special purpose financial statements and Special Schedules (the Schedules).

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

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

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

Due to the limitations described in the 'Basis for Qualified Opinion' section above, I am unable to conclude whether the other information is materially inconsistent with the financial statements with respect to these matters.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Jan-Michael Perez
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

20 June 2024
SYDNEY



Cr Darrell Tiemens
Mayor
Narrabri Shire Council
PO BOX 261
NARRABRI NSW 2390

Contact: Jan-Michael Perez
Phone no: 02 9275 7115
Our ref: R008-16585809-53401 / 1767

20 June 2024

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2023
Narrabri Shire Council**

I have audited the general purpose financial statements (GPFS) of the Narrabri Shire Council (the Council) for the year ended 30 June 2023 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed a modified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2023 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

Modification to the opinion in the independent auditor's report

Opening balances of infrastructure, property, plant and equipment at 1 July 2022

Council was impacted by multiple flood events during the period February 2020 to November 2022. During the 2021–22 financial year, Council identified roads and bridges assets that had been damaged as a result of these events, but was unable to provide sufficient appropriate evidence to support its adjustments to record their financial impact in Council's financial statements at 30 June 2022. The net carrying value of roads and bridges at 30 June 2022 was \$227 million. This affected my ability to obtain sufficient appropriate audit evidence on the opening balances at 1 July 2022, creating a limitation on the scope of my audit.

I was therefore unable to determine the:

- validity and attribution of retrospective impairment adjustments by financial reporting year contained in Note G4-1 Correction of errors
- 'gain/(loss) on revaluation of infrastructure, property, plant and equipment' in the Statement of Comprehensive Income and Statement of Changes in Equity and related notes for the year ended 30 June 2023.

INCOME STATEMENT

Operating result

	2023 \$m	2022* \$m	Variance %
Rates and annual charges revenue	22.6	21.8	↑ 3.7
Grants and contributions revenue	34.2	21.3	↑ 60.6
Operating result from continuing operations	10.7	5.4	↑ 98.1
Net operating result before capital grants and contributions	-1.9	0.1	↓ -2000

* The 2022 comparatives have been restated to correct a prior period. Note G4-1 of the financial statements provides details of the prior period.

Rates and annual charges revenue (\$22.6 million) increased by \$0.8 million (3.7 per cent) in 2022–23, due to a 3 per cent increase in annual charges, and the rate peg increase of 0.7 per cent.

Grants and contributions revenue (\$34.2 million) increased by \$12.9 million (60.6 per cent) in 2022–23 due to:

- \$9.4 million increase in overall grants received for transport assets. This is attributable to :
 - \$3.9 million in operational grants relating to the Regional Local Road Repair Program
 - \$5.5 million in capital grants for works completed for the Millie road, Pilliga road, Boston street bridge, and Bullawa bridge upgrades projects.
- \$5.1 million increase of developer contributions recognised during the year
- \$1.2 million increase in the financial assistance grant received due to receiving 100 per cent of the financial assistance for 2023-24 in advance (75% in 2021-22).
- an additional \$1.0 million other contributions received for natural disaster recovery.

Offset by:

- \$1.7 million decrease in grants received for flood repairs to transport assets
- \$1.4 million decrease in other specific capital grants for projects relating to building refurbishment, pathway construction and the Stronger Country Communities and Drought Stimulus programs that were finalised in 2022
- \$1.2 million decrease in Roads to Recovery funding as Council did not complete the claims for the financial year (expenditure relating to Roads to Recovery projects of \$1.9 million).

The Council's operating result from continuing operations (\$10.7 million including depreciation, amortisation and impairment expense of \$12.8 million) was \$5.3 million higher than the 2021–22 result. This is mainly due the increases in grants as noted above, and an increase in interest and investment income of \$1.6 million, offset by:

- \$3.9 million increase in materials and services expenditure mainly relating to increased contractor expenses of \$4.5 million for roads maintenance works and to fill labour shortages at Council, offset by a reduction in raw materials and consumables of \$1.6 million.
- \$1.8 million increase in depreciation expenses as a result of increases in the carrying amounts of assets through revaluation or indexation

- \$1.5 million decrease to other income relating to the reversal of impairment on GST receivables in the 2021-22 year.
- \$694,000 increase in loss from disposal of assets relating to roads disposals from asset renewals, which is further impacted by a reduction in gains from disposal of real estate assets of \$853,000.

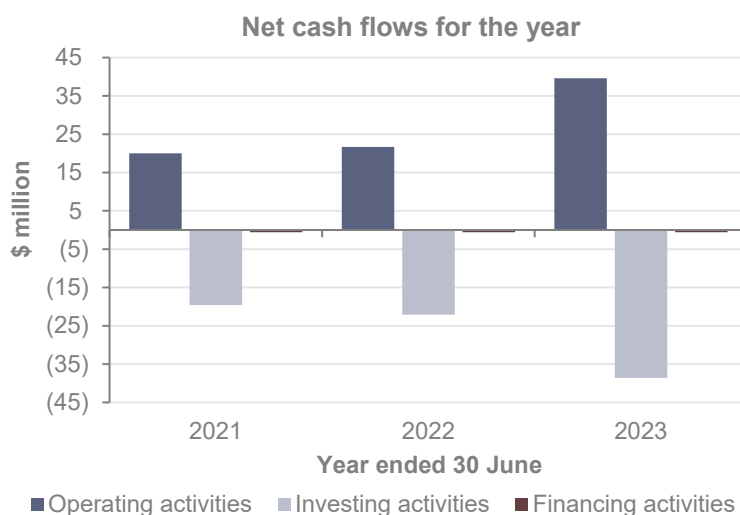
The net operating result before capital grants and contributions (deficit \$1.9 million) was \$2.0 million less than the 2021-22 result. This is due to the changes in operational grants and contributions as discussed above, and increases in operational expenditure.

STATEMENT OF CASH FLOWS

Cash from operating activities increased by \$17.9 million. This is due to an increase in cash receipts from grants and contributions of \$24.0 million relating to capital projects. This increase offset against lower cash receipts from user charges due to a reduction in charges received from RMCC works, and increased cash payments for operational expenditure relating to roads maintenance.

Cash outflows from investing activities increased by \$16.5 million, notably due to a net increase in acquisition of term deposits of \$15 million.

Cash outflows from financing activities remains consistent with prior years.



FINANCIAL POSITION

Cash and investments

Cash and investments	2023	2022	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	62.9	38.4	Externally restricted balances mainly comprise of specific purpose unexpended grants, developer contributions, water and sewer funds.
Restricted and allocated cash, cash equivalents and investments:			Internally allocated cash and investments have been restricted in their use by resolution or policy of the Council to reflect forward plans and identified work programs. Their purposes are disclosed in note C1-3 of the financial statements.
• External restrictions	53.8	30.2	
• Internal allocations	1.4	7.3	

Debt

At 30 June 2023, Council had:

- \$3.4 million in secured loans (\$4.0 million in 2021-22)
- \$300,000 in credit card facilities with \$20,000 used.

PERFORMANCE

Performance measures

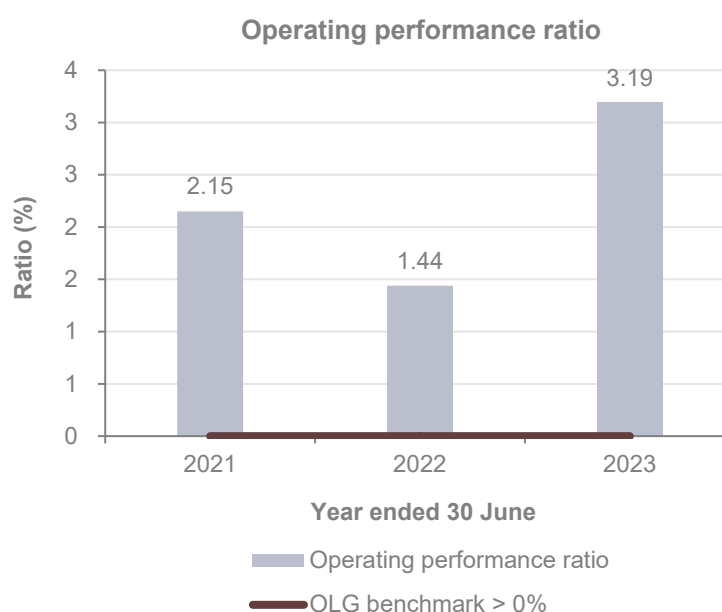
The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning and Environment.

Operating performance ratio

The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.

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

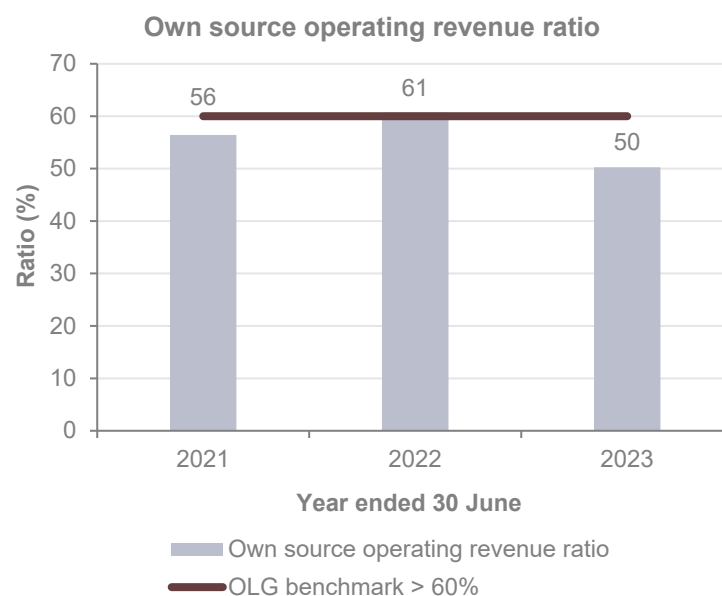
The 2022 ratio was restated to correct a prior period error and exceeded the OLG benchmark for the prior reporting period.



Own source operating revenue ratio

The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.

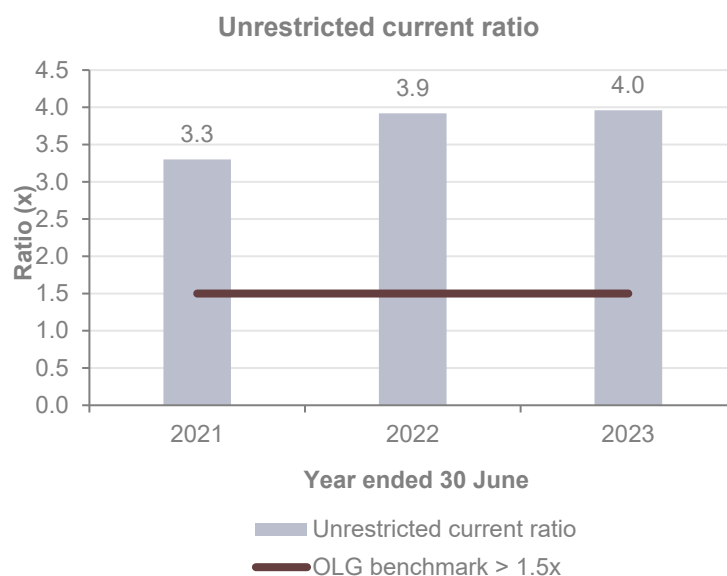
The Council did not meet the benchmark for the current reporting period. This is primarily due to increased operating grants and contributions recognised compared to own source revenues during the year.



Unrestricted current ratio

The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.

The Council exceeded the benchmark for the current reporting period.

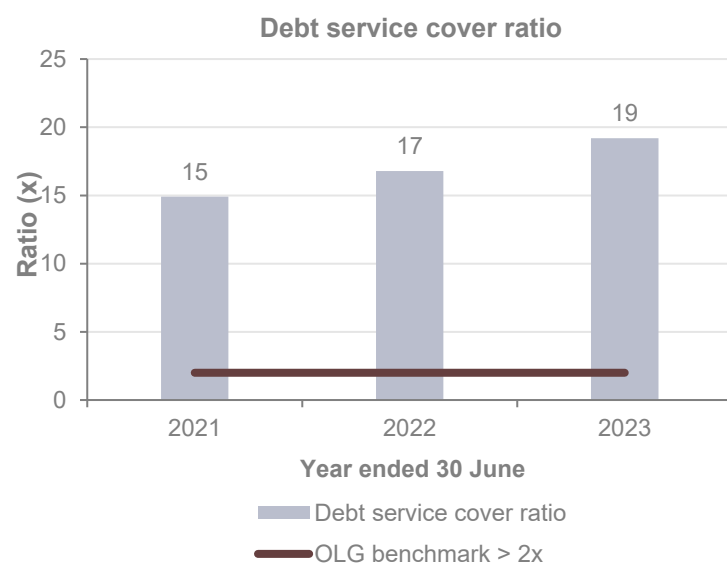


Debt service cover ratio

The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.

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

The 2022 ratio was restated to correct a prior period error and exceeded the OLG benchmark for the prior reporting period.

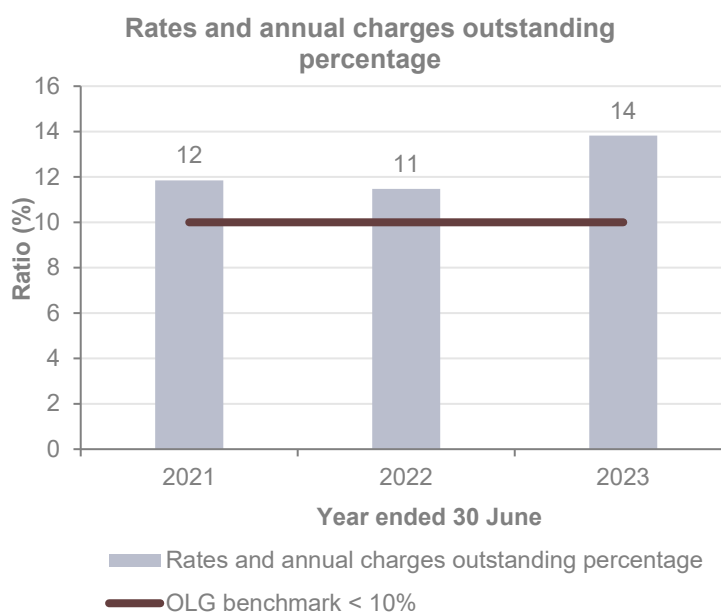


Rates and annual charges outstanding percentage

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

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

Council continues to not meet the OLG benchmark. The increase in the ratio for 2022-23 is primarily due to a lapse in debt collection practices caused by staff resourcing issues.

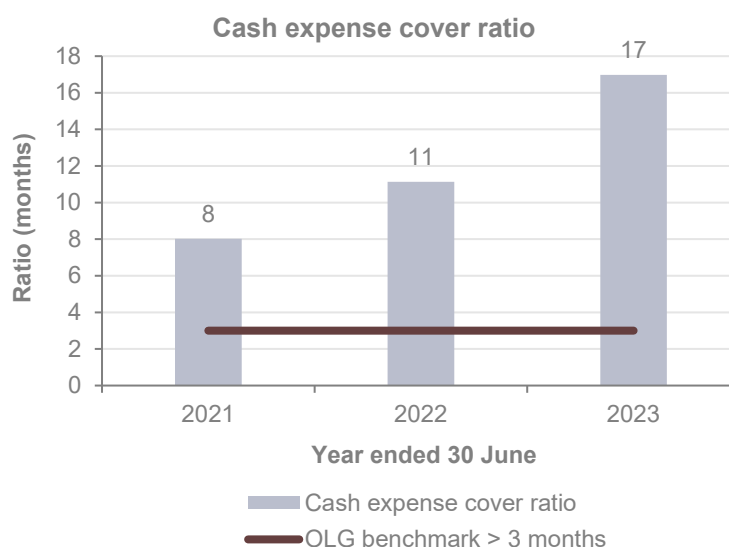


Cash expense cover ratio

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.

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

The 2022 ratio was restated to correct a prior period error and exceeded the OLG benchmark for the prior reporting period.



Infrastructure, property, plant and equipment renewals

Council renewed \$12.5 million of infrastructure, property, plant and equipment during the 2022-23 financial year, which was mainly spent on roads. A further \$3.3 million was spent on new assets including \$2.5 million for a new landfill cell at the Narrabri waste facility.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. Apart from the qualification on the opening balances of infrastructure, property, plant and equipment for the year ended 30 June 2023 referred to in the significant audit issues and observations section of this report, the Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



Jan-Michael Perez
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Narrabri Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

*Narrabri Shire will be a strong and vibrant regional growth
centre providing a quality living environment for the entire
Shire community*



Special Purpose Financial Statements

for the year ended 30 June 2023

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Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Narrabri Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2023

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

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

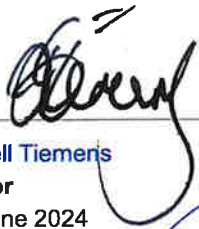
- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections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

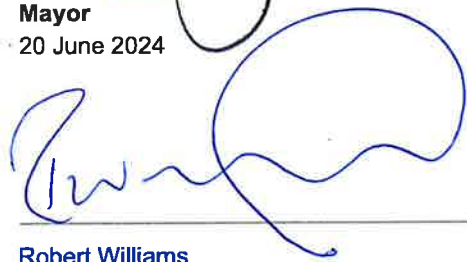
To the best of our knowledge and belief, these statements:

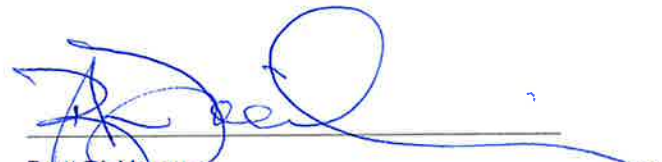
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.


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

Signed in accordance with a resolution of Council made on 30 April 2024.



Darrell Tiemens
Mayor
20 June 2024

Robert Williams
General Manager
20 June 2024

Brett Dickinson
Deputy Mayor
20 June 2024

Ted Harrington
Responsible Accounting Officer
20 June 2024

Narrabri Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
Income from continuing operations		
Access charges	2,027	1,898
User charges	2,645	2,386
Fees	—	54
Interest and investment income	457	67
Grants and contributions provided for operating purposes	34	—
Other income	51	524
Total income from continuing operations	5,214	4,929
Expenses from continuing operations		
Employee benefits and on-costs	957	1,024
Materials and services	3,227	2,718
Depreciation, amortisation and impairment	1,256	1,106
Other expenses	22	127
Total expenses from continuing operations	5,462	4,975
Surplus (deficit) from continuing operations before capital amounts	(248)	(46)
Grants and contributions provided for capital purposes	(54)	—
Surplus (deficit) from continuing operations after capital amounts	(302)	(46)
Surplus (deficit) from all operations before tax	(302)	(46)
Surplus (deficit) after tax	(302)	(46)
Plus accumulated surplus	32,309	35,387
Plus/less: prior period adjustments ¹	—	(3,032)
Plus/less: other adjustments	(43)	—
Closing accumulated surplus	31,964	32,309
Return on capital %	(0.5)%	(0.1)%
Subsidy from Council	248	1,695
Calculation of dividend payable:		
Surplus (deficit) after tax	(302)	(46)
Less: capital grants and contributions (excluding developer contributions)	54	—
Surplus for dividend calculation purposes	—	—
Potential dividend calculated from surplus	—	—

(1) Restated - see Note "Correction of errors of water supply business activity"

Narrabri Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
Income from continuing operations		
Access charges	3,498	3,369
User charges	–	48
Liquid trade waste charges	–	26
Fees	–	17
Interest and investment income	314	45
Grants and contributions provided for operating purposes	–	–
Other income	–	239
Total income from continuing operations	3,812	3,744
Expenses from continuing operations		
Employee benefits and on-costs	427	479
Materials and services	1,830	1,738
Depreciation, amortisation and impairment	1,396	1,252
Other expenses	35	22
Total expenses from continuing operations	3,688	3,491
Surplus (deficit) from continuing operations before capital amounts	124	253
Grants and contributions provided for capital purposes	(66)	–
Surplus (deficit) from continuing operations after capital amounts	58	253
Surplus (deficit) from all operations before tax	58	253
Less: corporate taxation equivalent (25%) [based on result before capital]	(31)	(63)
Surplus (deficit) after tax	27	190
Plus accumulated surplus	17,000	19,121
Plus/less: prior period adjustments ¹	–	(2,374)
Plus/less: other adjustments	(239)	–
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	31	63
Closing accumulated surplus	16,819	17,000
Return on capital %	0.2%	0.5%
Subsidy from Council	–	1,567
Calculation of dividend payable:		
Surplus (deficit) after tax	27	190
Less: capital grants and contributions (excluding developer contributions)	66	–
Surplus for dividend calculation purposes	93	190
Potential dividend calculated from surplus	47	95

(1) Restated - see Note "Correction of errors of sewerage business activity"

Narrabri Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	1,909	337
Investments	8,000	8,000
Receivables	1,243	1,000
Contract assets and contract cost assets	—	1,231
Total current assets	11,152	10,568
Non-current assets		
Infrastructure, property, plant and equipment ¹	53,465	45,010
Total non-current assets	53,465	45,010
Total assets	64,617	55,578
LIABILITIES		
Current liabilities		
Payables	54	22
Total current liabilities	54	22
Total liabilities	54	22
Net assets	64,563	55,556
EQUITY		
Accumulated surplus ¹	31,964	32,309
Revaluation reserves	32,599	23,247
Total equity	64,563	55,556

(1) Restated - see Note "Correction of errors of water supply business activity"

Narrabri Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2023

	2023 \$ '000	2022 ¹ \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	1,041	788
Investments	5,000	4,000
Receivables	580	491
Contract assets and contract cost assets	321	687
Total current assets	6,942	5,966
Non-current assets		
Infrastructure, property, plant and equipment ¹	63,970	47,344
Total non-current assets	63,970	47,344
Total assets	70,912	53,310
LIABILITIES		
Current liabilities		
Payables	2	63
Total current liabilities	2	63
Total liabilities	2	63
Net assets	70,910	53,247
EQUITY		
Accumulated surplus ¹	16,819	17,000
Revaluation reserves	54,091	36,247
Total equity	70,910	53,247

(1) Restated - see Note "Correction of errors of sewerage business activity"

Narrabri Shire Council

Significant Accounting Policies

for the year ended 30 June 2023

Note – Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

National Competition Policy

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

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

Declared business activities

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

Category 1

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

a. Narrabri Shire Council Water Supplies

Supply operations servicing Baan Baa, Bellata, Boggabri, Gwabegar, Pilliga, Narrabri and Wee Waa.

b. Narrabri Shire Council Sewerage Service

Sewerage reticulation and treatment operations servicing Boggabri, Narrabri and Wee Waa.

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

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

Narrabri Shire Council

Significant Accounting Policies

for the year ended 30 June 2023

Note – Significant Accounting Policies (continued)

Land tax – the first \$969,000 of combined land values attracts **0%**. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is **\$100 + 1.6%**. For the remaining combined land value that exceeds \$5,925,000 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 section 4 of Department of Planning and Environment (DPE) – Water's regulatory and assurance framework, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

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

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

Income tax

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

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

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

Local government rates and charges

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

Loan and debt guarantee fees

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

(i) Subsidies

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

(ii) Return on investments (rate of return)

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

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

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Narrabri Shire Council

Significant Accounting Policies

for the year ended 30 June 2023

Note – Significant Accounting Policies (continued)

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 4.02% at 30/6/23.

(iii) Dividends

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

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Planning, Industry and Environment (DPIE) - Water guidelines and must not exceed:

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

In accordance with the Best Practice Management of Water Supply and Sewer guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the DPIE - Water.

Narrabri Shire Council

Correction of errors of water business activity

for the year ended 30 June 2023

Correction of errors of water business activity

a) Capex vs opex

Council incorrectly classified some water fund operational projects as capital in the past. This resulted in overstatement of water capital work in progress (WIP) balance within infrastructure, property, plant and equipment (IPPE). The error resulted in overstatement of WIP balances by \$3.974m as at 30 June 2022. The error was fixed by decreasing the balance of WIP through accumulated surplus by \$3.974m on 30 June 2022.

b) Missed disposals

Council did not write off replaced assets in amount of \$0.141m in the 2022 and 2021 financial years combined. This resulted in overstatement of IPPE balance in 2022 financial year by \$0.141m and understatement of other expenses by \$0.113m in 2022 financial year.

c) Water found and disposed assets

As a result of a comprehensive revaluation of water network assets in the current year, council identified assets which have not been captured in the asset register before (found assets) and assets which have not been disposed of in the past (disposed assets). The net effect of found/disposed assets was understatement of IPPE by \$0.970m. This error was fixed by increasing carrying amount of water network assets by \$0.970m and increasing accumulated surplus at the same amount on 30 June 2022.

Changes to the opening Statement of Financial Position at 1 July 2021

Statement of Financial Position

	Original Balance 1 July, 2021 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 1 July, 2021 \$ '000
Infrastructure, property, plant and equipment	46,691	(3,032)	43,659
Total non-current assets	46,691	(3,032)	43,659
Total assets	56,435	(3,032)	53,403
Net assets	56,384	(3,032)	53,352
Accumulated surplus	35,387	(3,032)	32,355
Total equity	56,384	(3,032)	53,352

Narrabri Shire Council

Correction of errors of water business activity

for the year ended 30 June 2023

Correction of errors of water business activity (continued)

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Infrastructure, property, plant and equipment	48,155	(3,145)	45,010
Total non-current assets	48,155	(3,145)	45,010
Total assets	58,723	(3,145)	55,578
Net assets	58,701	(3,145)	55,556
Accumulated surplus	35,454	(3,145)	32,309
Total equity	58,701	(3,145)	55,556

Income Statement

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Other expenses	14	113	127
Total expenses from continuing operations	4,862	113	4,975
Net operating result for the year	67	(113)	(46)

Narrabri Shire Council

Correction of errors of sewerage business activity

for the year ended 30 June 2023

Correction of errors of sewerage business activity

a) Capex vs opex

Council incorrectly classified some sewer fund operational projects as capital in the past. This resulted in overstatement of sewerage capital work in progress (WIP) balance within infrastructure, property, plant and equipment (IPPE). The error resulted in overstatement of WIP balances by \$0.785m as at 30 June 2022. The error was fixed by decreasing the balance of WIP through accumulated surplus by \$0.785m on 30 June 2022.

b) Sewerage found and disposed assets

As a result of a comprehensive revaluation of sewerage network assets in the current year, council identified assets which have not been captured in the asset register before (found assets) and assets which have not been disposed of in the past (disposed assets). The net effect of found/disposed assets was overstatement of IPPE by \$1.589m. This error was fixed by decreasing carrying amount of sewerage network assets by \$1.589m and decreasing accumulated surplus at the same amount on 30 June 2022.

Impact
Increase/
(decrease)
\$ '000

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Financial Position

	Original Balance 30 June, 2022 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June, 2022 \$ '000
Infrastructure, property, plant and equipment	49,718	(2,374)	47,344
Total non-current assets	49,718	(2,374)	47,344
Total assets	55,684	(2,374)	53,310
Net assets	55,621	(2,374)	53,247
Accumulated surplus	19,374	(2,374)	17,000
Total equity	55,621	(2,374)	53,247



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Narrabri Shire Council

To the Councillors of the Narrabri Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Narrabri Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2023, the Statement of Financial Position of each Declared Business Activity as at 30 June 2023 and the Significant accounting policies note.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2023, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code).

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the:

- annual report (which includes unaudited financial information)
- general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in dark ink, appearing to read 'JMP', with a stylized, cursive script.

Jan Michael Perez
Delegate of the Auditor-General for New South Wales

20 June 2024
SYDNEY

Narrabri Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2023

*Narrabri Shire will be a strong and vibrant regional growth
centre providing a quality living environment for the entire
Shire community*



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Narrabri Shire Council

Permissible income for general rates

	Notes	Calculation 2022/23 \$ '000	Calculation 2023/24 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	13,967	14,290
Plus or minus adjustments ²	b	17	8
Notional general income	c = a + b	13,984	14,298
Permissible income calculation			
Or rate peg percentage	e	0.70%	3.70%
Or plus rate peg amount	i = e x (c + g)	98	529
Sub-total	k = (c + g + h + i + j)	14,082	14,827
Plus (or minus) last year's carry forward total	l	213	5
Sub-total	n = (l + m)	213	5
Total permissible income	o = k + n	14,295	14,832
Less notional general income yield	p	14,290	14,865
Catch-up or (excess) result	q = o - p	5	(33)
Carry forward to next year ⁶	t = q + r + s	5	(33)

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Narrabri Shire Council

To the Councillors of Narrabri Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Narrabri Shire Council (the Council) for the year ending 30 June 2024.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2022–23 (LG Code) and is in accordance with the books and records of the Council.

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

Basis for Opinion

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

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

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

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

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

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

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

Emphasis of Matter - Basis of Accounting

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

Other Information

The Council's annual report for the year ended 30 June 2023 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2023'.

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

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

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

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Jan-Michael Perez
Delegate of the Auditor-General for New South Wales

20 June 2024
SYDNEY

Narrabri Shire Council

Report on infrastructure assets as at 30 June 2023

Asset Class	Asset Category	Estimated cost to bring to the agreed level of service set by Council ^a		2022/23 Required maintenance	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council ^a					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Buildings	Other	10,044	10,044	870	554	34,816	59,858	16.0%	31.0%	39.0%	13.0%	1.0%
	Sub-total	10,044	10,044	870	554	34,816	59,858	16.0%	31.0%	39.0%	13.0%	1.0%
Other structures	Other structures	140	140	436	725	17,461	22,704	61.0%	36.0%	3.0%	0.0%	0.0%
	Sub-total	140	140	436	725	17,461	22,704	61.0%	36.0%	3.0%	0.0%	0.0%
Open space / recreational assets	Swimming pools	346	346	257	714	10,257	14,752	50.0%	40.0%	10.0%	0.0%	0.0%
	Sub-total	346	346	257	714	10,257	14,752	50.0%	40.0%	10.0%	0.0%	0.0%
Roads	Other	41,900	151,510	4,266	4,657	317,426	417,718	29.0%	36.0%	27.0%	5.0%	3.0%
	Sub-total	41,900	151,510	4,266	4,657	317,426	417,718	29.0%	36.0%	27.0%	5.0%	3.0%
Stormwater drainage	Other	8,159	8,159	206	—	8,263	18,932	0.0%	27.0%	19.0%	49.0%	5.0%
	Sub-total	8,159	8,159	206	—	8,263	18,932	0.0%	27.0%	19.0%	49.0%	5.0%
Water supply network	Other	12,645	12,645	1,312	1,658	52,679	89,051	33.0%	30.0%	24.0%	12.0%	1.0%
	Sub-total	12,645	12,645	1,312	1,658	52,679	89,051	33.0%	30.0%	24.0%	12.0%	1.0%

Narrabri Shire Council

Report on infrastructure assets as at 30 June 2023 (continued)

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council ^a	2022/23 Required maintenance	2022/23 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Sewerage network	Other	21,819	21,819	1,553	1,065	61,799	109,298	21.0%	13.0%	37.0%	14.0%	15.0%
	Sub-total	21,819	21,819	1,553	1,065	61,799	109,298	21.0%	13.0%	37.0%	14.0%	15.0%
	Total – all assets	95,053	204,663	8,900	9,373	502,701	732,313	27.9%	31.3%	27.8%	8.7%	4.3%

(a) The estimated cost to bring to the agreed level of service is high as Council is yet to undertake consultation on satisfactory condition of its assets with the community.

Infrastructure asset condition assessment 'key'

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

Narrabri Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2023	Indicator 2023	2022 ³	Indicators 2021	2020	Benchmark
Buildings and infrastructure renewals ratio						
Asset renewals ¹	12,226					
Depreciation, amortisation and impairment	17,892	68.33%	223.00%	290.13%	276.69%	> 100.00%
Infrastructure backlog ratio						
Estimated cost to bring assets to a satisfactory standard	95,053					
Net carrying amount of infrastructure assets	519,033	18.31%	12.42%	7.29%	10.16%	< 2.00%
Asset maintenance ratio						
Actual asset maintenance	9,373					
Required asset maintenance	8,900	105.31%	107.34%	93.75%	138.84%	> 100.00%
Cost to bring assets to agreed service level						
Estimated cost to bring assets to an agreed service level set by Council	204,663	27.95%	17.25%	12.90%	14.77%	
Gross replacement cost	732,313					

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

(3) Restated refer to Note G4-1

Narrabri Shire Council

Report on infrastructure assets as at 30 June 2023

Infrastructure asset performance indicators (by fund)

	General fund		Water fund		Sewer fund		Benchmark
\$ '000	2023	2022	2023	2022	2023	2022	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	80.07%	348.81%	0.00%	0.00%	0.00%	0.00%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	14.98%	7.10%	24.00%	29.94%	35.31%	44.47%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	110.19%	81.46%	126.37%	226.80%	68.58%	253.53%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	31.87%	17.67%	14.20%	16.00%	19.96%	16.46%	

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

2022/2023

Annual Report



NARRABRI SHIRE
DISCOVER THE POTENTIAL

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About the Annual Report

Narrabri Shire Council has prepared this Annual Report in accordance with the requirements of the *Local Government Act 1993* (NSW). This report provides an account of Narrabri Shire Council's performance between 1 July 2022 and 30 June 2023 (**2022/2023**) against the Community Strategic Plan (the framework within which we deliver the everyday services, programs, and projects for our community) and Council's Adopted Annual Budget. It is designed to inform residents, businesses, employees and stakeholders on our performance and our future direction, it will also be presented to the Minister of Local Government.

This document includes the following in accordance with statutory requirements:

- Report of Operations: this includes highlights of the year, details about Narrabri Shire Council's governance, management and operations, and a report on our performance against the Community Strategic Plan and the Budget in 2022/2023;
- Financial Statements; and
- Performance Statement.

Electronic copies are available on our website and hard copies are available on request from Narrabri Shire Council's Administration Building. We welcome your feedback on this document. Details on how to contact us can be found on the back cover.

Any information provided by Narrabri Shire Council in this document is provided in good faith. Any person seeking to rely on any information contained in these documents relating to works or services is urged to contact Council.

Council has requested an extension for the lodgement of its 2022/2023 Financial Statements which form part of the Annual Report. This Annual Report has been prepared using unaudited financial figures and therefore any financial data included in Council's Annual Report may be amended upon receipt of Council's audited Financial Statements. The Annual Report will be updated as soon as practicable and re-tabled to Council for Adoption once the audited Financial Statements are finalised.



Acknowledgement of Country

"Narrabri Shire Council acknowledges Traditional Owners of Country throughout Australia. We recognise the continuing connection to lands, waters, and communities of people of the Gamilaraay/Gamilaroi/Gomeroi/Kamilaroi Nation, and pay respect to their Elders past, present, and emerging."

Narrabri Shire Council acknowledges the various spellings of 'Gamilaraay, Gamilaroi, Gomeroi, and Kamilaroi' as valid and interchangeable, guided by the Shire's Local Aboriginal Land Councils.

The Narrabri Shire has a rich history of culture. Council endeavours to unite the Community in preserving the unique heritage, celebrating community strengths and diversities, and achieving social justice by redressing past wrongs through Aboriginal Reconciliation.

Council recognises the valuable contribution to the Narrabri Shire made by Aboriginal and Torres Strait Islander peoples and looks forward to a future of mutual respect and harmony."



Mayor's message

I am honoured to introduce to you the Narrabri Shire Council's 2022/2023 Annual Report, reflecting upon the challenges we've faced, the remarkable highlights we've achieved, and the vibrant community events that have brought us closer together.

It is with great respect, that I acknowledge the Traditional Owners of Country throughout Australia, in particular the Gomeroi People of the Kamilaroi Nation, and recognise their continuing connection to land, waters and culture. I pay my respects to their Elders past, present and emerging.

Council's Annual Report reflects our commitment to transparency, accountability, and progress. It is a document that underscores our journey through the year, showcasing our challenges, celebrating our achievements, and reminding us of the incredible strength of our community.

In the past year, we faced numerous challenges that tested our resilience. The November 2022 Flooding Event was a stark reminder of Mother Nature's unpredictability. Our community rallied together, demonstrating unwavering support and kindness towards one another. We also grappled with increased costs in various sectors and navigated these challenges to ensure the sustainability of our beloved Narrabri Shire.

Amidst the challenges, we achieved several significant milestones. One of the standout accomplishments was the upgrade of the Boston Street Bridge in Boggabri, partially funded by the NSW Government's Resources for Regions program. This is just one example of Council's important infrastructure projects that enhance the Shire's connectivity and safety for our residents.

Council was honoured to receive top honours at the Local Government Week Awards in August 2023, receiving the RH Dougherty Award for Innovation in Special Events for The Business Exchange Activator (TEBA) Program developed and delivered in collaboration with The Exchange Narrabri and the UNE SMART Region Incubator. The Program has featured a comprehensive schedule of capacity-building, networking, and development opportunities for established and emerging businesses in the region, ultimately welcoming 680 participants across 58 events.

Our community spirit shone brightly in 2022/2023 through key events that brought us all together. The Santos Festival of Rugby celebrated our love for sport and camaraderie, and NarraBRIGHT illuminated our town with creativity and culture. Our Christmas Mardi Gras once again filled our streets with joy and laughter, reminding us of the importance of coming together to celebrate the holiday season. These events are not just festivities; they are a testament to the resilience, unity, and vibrancy of our community.

As I prepare to take on the role of Mayor, I wanted to take a moment to express my heartfelt gratitude for Cr Campbell's outstanding service to our community over the past three years. Your commitment to the betterment of the whole Narrabri Shire has set a high standard that I aspire to uphold.

I want to extend my heartfelt gratitude to our dedicated council staff, community organisations, and every resident who has contributed to the success of Narrabri Shire in 2022/2023.

As we move forward, let us continue to work together, overcome challenges, and celebrate our achievements, for it is together that we will build a brighter future for Narrabri Shire.

Cr Darrell Tiemens
MAYOR



Figure 1: Cr Campbell at the RFS Control Centre in Narrabri for briefing on active fires in the area.

Our Community

The Narrabri Shire Local Government Area covers 13,031 square kilometres in North West New South Wales and is home to over 12,000 residents.¹ Located halfway between Sydney and Brisbane, the Shire is an exciting and diverse region of NSW and is home to a vast array of National Parks, Aboriginal Cultural Areas, Conservation Areas, and Nature Reserves.

The Shire sits within the Federal Government electorate of Parkes and the State Government seat of Barwon and is known as 'Australia's Sportiest Shire'.²



¹ Australian Bureau of Statistics: 2021 Census.

² In 2001 Narrabri was identified as Australia's Sportiest town by Cannel Nine's Today Show, based on the sports persons from the town and district. Over one hundred and ten Australian representatives and champions showcasing forty-four sports were either born or started their sporting career in the Narrabri Shire.

Our Councillors

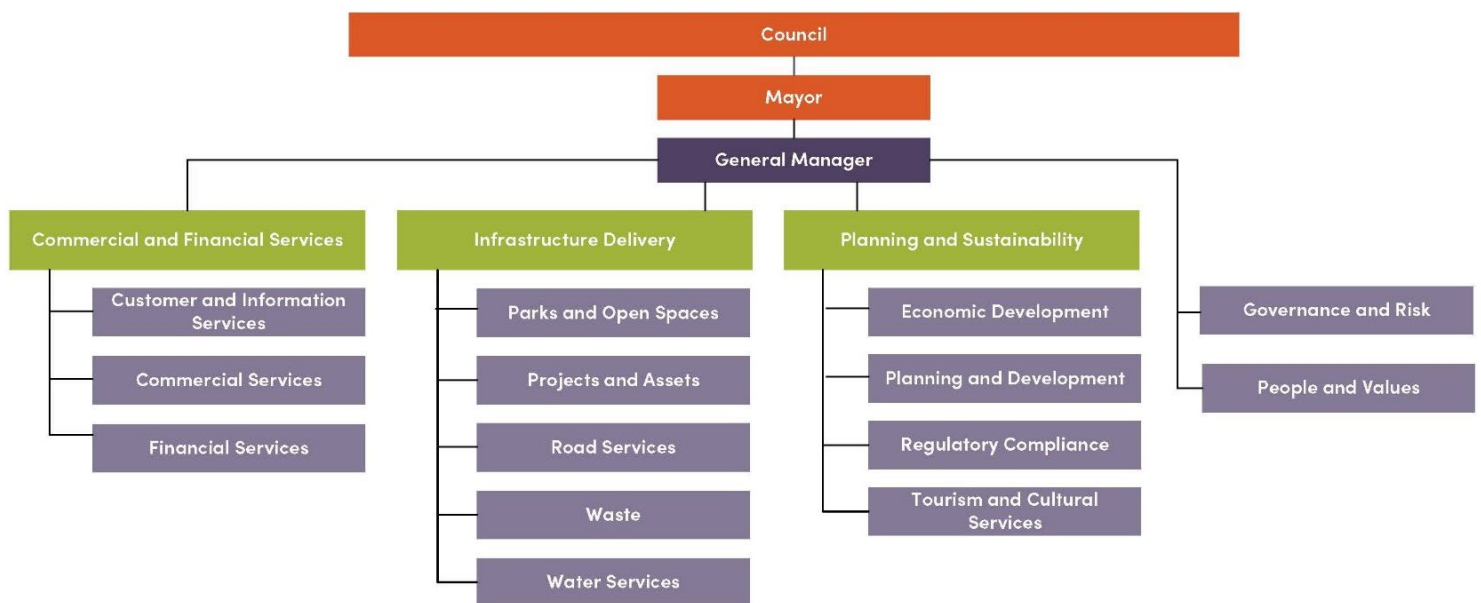
As at **30 June 2023**, Council was governed by 9 elected Councillors, who took office on 23 December 2022, with Cr Tiemens as Mayor and Cr Dickinson as Deputy Mayor.



Our Organisation

As at 30 June 2023, Narrabri Shire Council was managed by the General Manager and the three (3) Senior Staff (Chief Financial Officer, Director Infrastructure Delivery and Director Planning and Sustainability).

Council will continue the process of improving its structure, through the review of vacant positions and new opportunities as they become available.



Corporate values



Wellbeing

Recognising safety, health, and wellbeing as a priority for all, especially our staff.



Integrity

Ensuring transparency and honesty in all our activities.



Leadership

Providing guidance and direction to our community and our people.



Community Focus

Delivering prompt, courteous, collaborative, and helpful service, while empowering and responding to the community's changing needs.



Accountability

Accepting our responsibility for the provision of quality services and information to ensure transparency and honesty in all our activities.



Respect

Treating everyone with courtesy, dignity and fairness.



Excellence

Providing services, programs and information which consistently meet and exceed standards.

Integrated Planning and Reporting

Integrated Planning and Reporting Framework

In 2009 the NSW Government introduced the integrated planning and reporting framework for NSW Local Government. This was embedded into the *Local Government Act 1993* (NSW). It includes the requirement to prepare a long-term Community Strategic Plan, along with a four-year Delivery Program, Operational Program and Resourcing Strategy.

The components of the framework, and how they fit together, are shown in Figure 1.

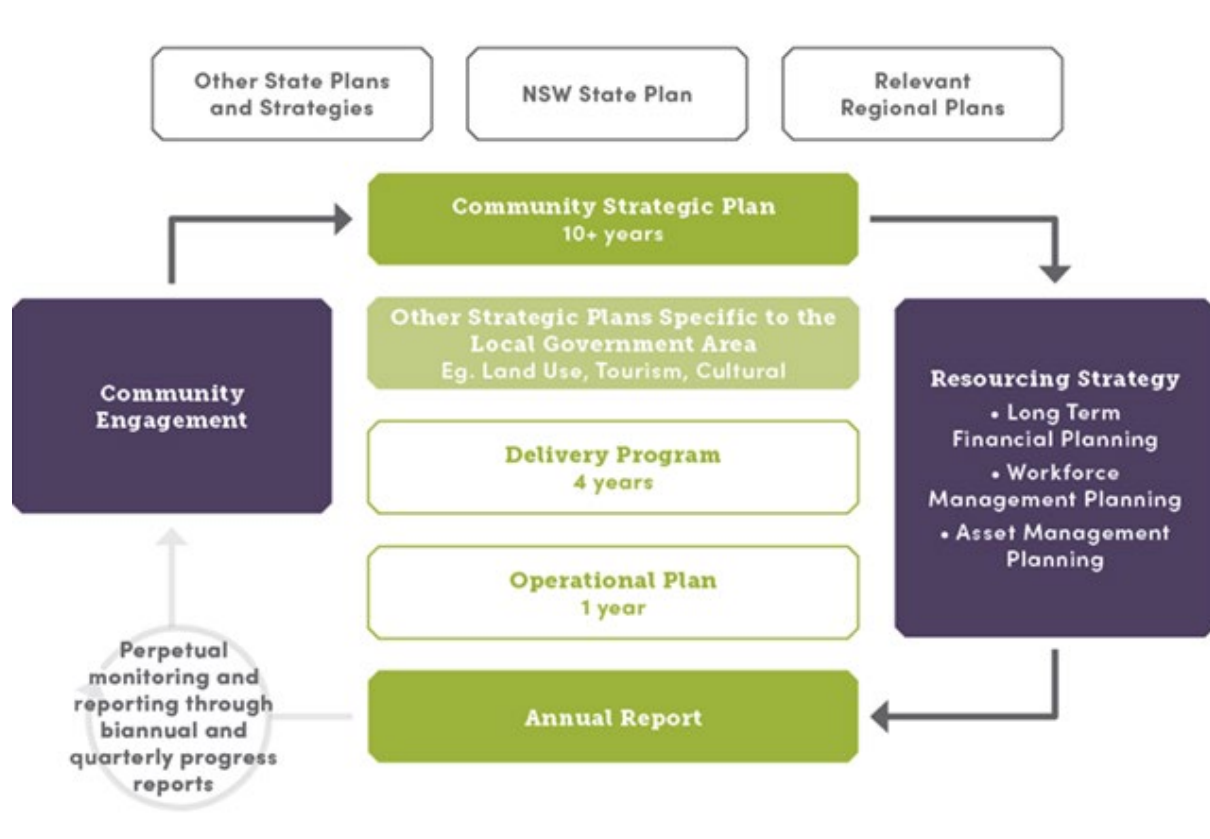


Figure 1: Integrated Planning and Reporting Framework

Community Engagement Strategy

The Community Engagement Strategy outlines how Council will engage with the community to develop the Community Strategic Plan for Narrabri Shire.

Community Strategic Plan

The Community Strategic Plan presents the community endorsed vision and strategic plan for Narrabri Shire. The Community Strategic Plan has a minimum 10-year timeframe and is the highest-level document that Council prepares on behalf of the community.

Delivery Program

The strategies identified in the Community Strategic Plan flow down into the Delivery Program. The Delivery Program outlines how Council will deliver and resource these strategies over the following four (4) year period.

Resourcing Strategy

The Resourcing Strategy outlines the resources available in terms of people, finances, and assets. The Resource Strategy includes the following three (3) components:

- **Workforce Plan** assists Council to have the right number of people who are appropriately skilled to assist in achieving the strategic objectives within Council's budget constraints.
- **Long-Term Financial Plan** outlines how Council will structure its available financial resources to achieve the strategic objectives over a 10-year timeframe.
- **Asset Management Strategy** sets the direction for Council to determine what level of service is required for the infrastructure and assets it has, or is to be developed, to meet the needs of the community.

Operational Plan

The Operational Plan sets specific actions to be achieved within the next financial year. It is supported by an annual budget.

Annual Report

The Annual Report reflects and reports on Council's strategic objectives, operations, and performance for the financial year.

State of our Shire Report

A State of our Shire Report is present to the second meeting of a newly elected council for noting. The report outlines the 4-year term of the previous council and objectively tracks council's progress against the Community Strategic Plan.

Vision for 2032

OUR VISION

"The Narrabri Shire will continue to be a strong and vibrant regional economic growth centre providing a quality living environment for the entire community."



Theme 1: SOCIETY

An empowered, inclusive, and connected community



Theme 2: ENVIRONMENT

A sustainable and compatible natural and built environment



Theme 3: ECONOMY

A strong, diverse, and sustainable economy



Theme 4: CIVIC LEADERSHIP

Council as strong leaders for the community

Community Strategic Plan

This Annual Report is the first report linked to Narrabri Shire Council's 2022/2032 Community Strategic Plan. The Community Strategic Plan provides a ten-year vision for Council to follow as directed by the Shire's community. The Community Strategic Plan is revised every four years in accordance with Council's Community Engagement Strategy and works to capture the community's vision, goals and objectives for the Shire in ten years time.

The following suite of strategic documents were also adopted along with the Community Strategic Plan:

- **Resourcing Strategy:** identifies the resources available to Council to meet its objectives. Including a Long-Term Financial Plan to identify the financial resources; a Workforce Plan to identify the number of appropriately skilled employees; and an Asset Management Strategy to determine the level of service required for infrastructure, and assets required to meet community needs. The Resourcing Strategy spans four years from 2022/2026.
- **Delivery Program:** identifies the objectives that Council will meet over four years, from 2022/2026.
- **Operational Plan:** highlights the objectives and actions to be implemented over the 2022/2023 financial year as a result of the Delivery Program and enables Council to report annually on its performance.

This Annual Report marks the first report of measures included in the 2022/2026 suite of Integrated Planning and Reporting documents.

Strategic Directions and Objectives

The Community Strategic Plan highlights the future direction of Council by developing a reputation for itself as a vibrant community, offering all the advantages of a regional lifestyle along with a wide range of activities to enjoy. We will make the most of the diversity of the Narrabri Shire's economy, returning to the community the benefits of a busy agricultural sector and growing resources sector. In turn this will strengthen the ability of our Shire to offer a full range of services, including health, education, and retail. This will make the area an even more attractive place to live and work.

The strategic objectives are aimed at the broader Shire community. The strategies under each objective specifically relate to the role Council plays with the common objective.



In line with this vision and after applying particular focus on the opportunities for growth while acknowledging the barriers, the following outcomes to be achieved have been established for the Narrabri Shire:

1. **Society - An empowered, inclusive, and connected community**
2. **Environment - A sustainable and compatible natural and built environment**
3. **Economy - A strong, diverse, and sustainable economy**
4. **Civic Leadership - Council as strong leaders for the community**

These outcomes will be achieved through the implementation of 12 Objectives and 48 Strategies identified within the Community Strategic Plan.

Theme 1:	Society - An empowered, inclusive, and connected community
Objective 1.1:	A safe and healthy community
Strategy 1.1.1:	Support, encourage and enhance health and wellbeing services and programs across the Shire
Strategy 1.1.2:	Implement programs to improve crime prevention and risk management across the Shire
Strategy 1.1.3:	Enhance opportunities for participation in sport and recreation across the Shire
Strategy 1.1.4:	Work to ensure that aged and child care services meet the current and future needs of the Shire
Objective 1.2:	A vibrant and connected community
Strategy 1.2.1:	Improve digital connectivity and access to technology across the Shire
Strategy 1.2.2:	Develop, maintain, and enhance quality community spaces and facilities
Strategy 1.2.3:	Ensure an accessible Shire for all
Strategy 1.2.4:	Enhance access to arts and culture across the Shire
Objective 1.3:	A resilient and strong community
Strategy 1.3.1:	Implement programs to revitalise townships across the Shire
Strategy 1.3.2:	Empower the community's volunteers
Strategy 1.3.3:	Strengthen community resilience through collaboration and capacity building
Strategy 1.3.4:	Increase public amenity across all townships
Theme 2:	Environment - A sustainable and compatible natural and built environment
Objective 2.1:	A protected and enhanced natural environment
Strategy 2.1.1:	Protect Aboriginal and non-Indigenous heritage whilst educating the broader community on its significance
Strategy 2.1.2:	Protect and enhance the Shire's natural bushland, open spaces, and national parks
Strategy 2.1.3:	Protect the Shire's natural environment through improved awareness and mitigation of destructive and invasive flora and fauna
Strategy 2.1.4:	Promote and implement where appropriate sustainable practices, energy efficient and renewable technologies
Objective 2.2:	An integrated and strategic built environment
Strategy 2.2.1:	Maintain, enhance, and support an integrated, diverse, and safe transport network: Pedestrian; Road; Rail; and Air
Strategy 2.2.2:	Support the development of appropriate housing across the Shire
Strategy 2.2.3:	Reduce the impact the built environment has on the natural environment
Strategy 2.2.4:	Support strategic and non-conflicting land use that supports sustainable growth through zoning and advocacy
Objective 2.3:	A resilient and sustainable environment
Strategy 2.3.1:	Mitigate impacts of adverse events through strategic planning and preparedness
Strategy 2.3.2:	Ensure appropriate planning controls are implemented for the benefit of the community
Strategy 2.3.3:	Responsibly manage, conserve, and protect water resources
Strategy 2.3.4:	Responsibly manage waste disposal and support the transition to a circular waste economy
Theme 3:	Economy - A strong, diverse, and sustainable economy
Objective 3.1:	A diverse economy
Strategy 3.1.1:	Support local employment opportunities
Strategy 3.1.2:	Actively engage with and support capacity building opportunities for local businesses and innovators
Strategy 3.1.3:	Attract and support opportunities for investment and value-add industries within the Shire
Strategy 3.1.4:	Advocate for and support diverse education and personal development opportunities to ensure available skills meet local demand
Objective 3.2:	A regionally renowned economy
Strategy 3.2.1:	Develop a state significant manufacturing, transport, and logistics hub
Strategy 3.2.2:	Promote the Shire as an attractive environment to invest, visit and live
Strategy 3.2.3:	Develop and support a variety of events and tourism opportunities in the Shire
Strategy 3.2.4:	Capitalise on state significant development that occurs in the Shire for the benefit of the community
Objective 3.3:	A resilient and sustainable economy
Strategy 3.3.1:	Support the resilience, growth, and diversity of the local economy
Strategy 3.3.2:	Revenue from grants and funding programs is maximised and responsibly managed
Strategy 3.3.3:	Achieve economic sustainability through supporting local businesses
Strategy 3.3.4:	Advocate for and invest in infrastructure to support and future-proof the local and broader economy
Theme 4:	Civic Leadership – Council as a strong leader for the Community
Objective 4.1:	A transparent and accountable Council
Strategy 4.1.1:	Ensure all operations are pre-planned and executed in the best interests of the community
Strategy 4.1.2:	Enforce good governance, risk management, and statutory compliance
Strategy 4.1.3:	Increase awareness of Council's role in the community including the services and facilities provided
Strategy 4.1.4:	Ensures transparent and accountable decision making for our community
Objective 4.2:	A strong Council that advocates for the Community
Strategy 4.2.1:	Communicate and engage with the community regarding decision-making
Strategy 4.2.2:	Work cooperatively and appropriately with external parties to advocate for the community's best interests
Strategy 4.2.3:	Deliver clear and effective communication
Strategy 4.2.4:	Deliver high quality and informative customer service
Objective 4.3:	A resilient and sustainable Council
Strategy 4.3.1:	Ensure policies and procedures are effective and implemented in accordance with legislative requirements and best practice principles
Strategy 4.3.2:	Sustainably manage Council's finances, assets, and workforce
Strategy 4.3.3:	Deliver reliable and quality services through innovation and continuous improvement
Strategy 4.3.4:	Provide a safe and healthy working environment



NARRABRI SHIRE
DISCOVER THE POTENTIAL

Our Society

Theme 1: Safe, Inclusive and Connected Community

Our society believes strongly in the Council's vision statement of an entire Shire community. Everyone has a contribution to make, and everyone deserves to share in investments made by Council. Continuing efforts are needed to engage our young people and to involve the indigenous members of our community.

The following presents highlights for the year for our theme 'Our Society':

Companion Animals 150 Companion animals rehomed	Libraries 31,789 Visits to the Shire's Libraries	Pools 70,761 Visits to the Shire's Pools
The Crossing Theatre 19,191 Visitors to The Crossing Theatre's cinemas	CREATE Festival The third annual CREATE Festival was successfully held across the Narrabri Shire	Libraries 29,506 Loans across all Shire Libraries
Libraries 368 New members across all Shire Libraries	Supporting Youth 11 Youth-based actions undertaken that were formulated through the Youth Council	Pools 1,140 Learn to Swim Classes

Major Project Highlights:

- \$51,200 – Completed the refurbishment of the Narrabri Toy Library.
- \$63,350 – Replacement of acces ramp at Wee Waa Nurruby.
- \$142,200 – Completed the purchase and fitout of the Mobile Library Van, which is now operational and delivering services to remote areas.
- \$42,500 – Completed the reseal of Boggabri Jubilee Oval Carpark.

Our Environment

Theme 2: Environmentally Sustainable and Productive Shire

The community is mindful that the whole of the living environment needs to be considered to ensure that a quality living environment for the entire Shire community is achievable for the future. Everyone can contribute whether living and working in towns, villages or in rural areas.

The following presents highlights for the year for our theme 'Our Environment':

Open Spaces 221 ha Of open spaces (sports fields, recreational areas and parks) maintained by Council	Weed Management 14,009 ha Roadside inspected for biosecurity threats (weeds)	Waste Services Collected: 6,308 tonnes of general waste; 2,365 tonnes of recycling; 2,366 tonnes of organic waste
Sporty Shire 3,614 hours Total time the community utilised the Shire's sports fields	Water 2,523,888 kL Water provided to connected residents across the Shire	Saleyards 1,338 Trucks utilised the Narrabri Truck Wash
Weed Management 1,112 Properties inspected for biosecurity issues (weeds)	Waste 25,316 Tonnes of waste reused	Saleyards 243 Head of stock sold through Narrabri Saleyards

Major Project Highlights:

- \$256,200 – Completed the construction of the new animal management facility building.
- \$435,800 – Completed the installation of the shared pathway along Cooma Road.
- \$2,518,500 – Completed the construction of the new cell (No.1 Cell) at the Narrabri Waste Management Facility.

Our Economy

Theme 3: Progressive and Diverse Economy

The people of Narrabri Shire are very proud of the region in which they work and live. The community has a strong desire to see its Shire prosper. They want the Shire to be attractive as a destination for people to live, run businesses and visit.

The following presents highlights for the year for our theme 'Our Economy':

TEBA 380 participants across 58 events Held in collaboration between Council, The Exchange Narrabri and the UNE SMART Region Incubator (TEBA Program)	Small Business 2,457 Subscribers to Council's Small Business in Focus monthly e-newsletter	Development \$33,000,178 Total value of the 109 applications determined in 2022/2023
GRP \$1.84 billion Narrabri Shire's Gross Regional Product (GRP)	Grant Funding \$32,467,892 In Council and Community Grants successfully funded	Why Leave Town \$122,048 quantity of sales \$132,146 loaded onto cards \$143,128 existing value on other cards
Airport 9,766 Passengers through the Narrabri Airport	Tourism 21,168 Visitors to the Narrabri Region Visitor Information Centre	Construction \$6,190,239 Total value of the 40 Construction Certificates determined in 2022/2023

Major Project Highlights:

- \$141,300 – Completed refurbishment of Narrabri Caravan Park building and amenities.
- \$3,943,000 – Completed the upgrade of Millie Road, Bellata.

Our Civic Leadership

Theme 4: Collaborative and Proactive Leadership

Our community recognises that Council does not have complete control over every aspect of the Shire. Sometimes we need contributions from State and Federal governments and agencies to make changes. However, the community does look to Council for strong leadership, clear communication, efficient support of development and a preparedness to meet commitments.

The following presents highlights for the year for our theme 'Our Civic Leadership':

Health & Safety 66% Reduction in cumulative claims costs on Council's Worker's Compensation Insurance Premium over the three-year period	Happy Holidays \$25,000+ Generated from sales at the 2022 Christmas Pop Up Shop facilitated by Council	Community Grants \$21,400 In Council funded Grants provided to the community
Community \$128,794 Total value of rates, services and general contributions donated (including community grants)	Engagement 11,300 People engaged via Council's social media accounts	Governance 14 Council meetings held (both Ordinary and Extraordinary)
Inform Launched Council's new website to offer a more user-friendly experience, with improved navigation and functionality	Accountability 68% Of all actions set by the 2022/2023 Operational Plan were achieved	Water Supply 2,523,888 kL Water abstracted, treated, and provided to the Shire's residents and businesses

Major Project Highlights:

- \$10,000 – Completed the installation of equipment for live streaming Council meetings.
- \$150,000 – Grant funding secured from the Resources for Regions Program, to develop a feasibility study of Dripping Rock as a tourism destination.

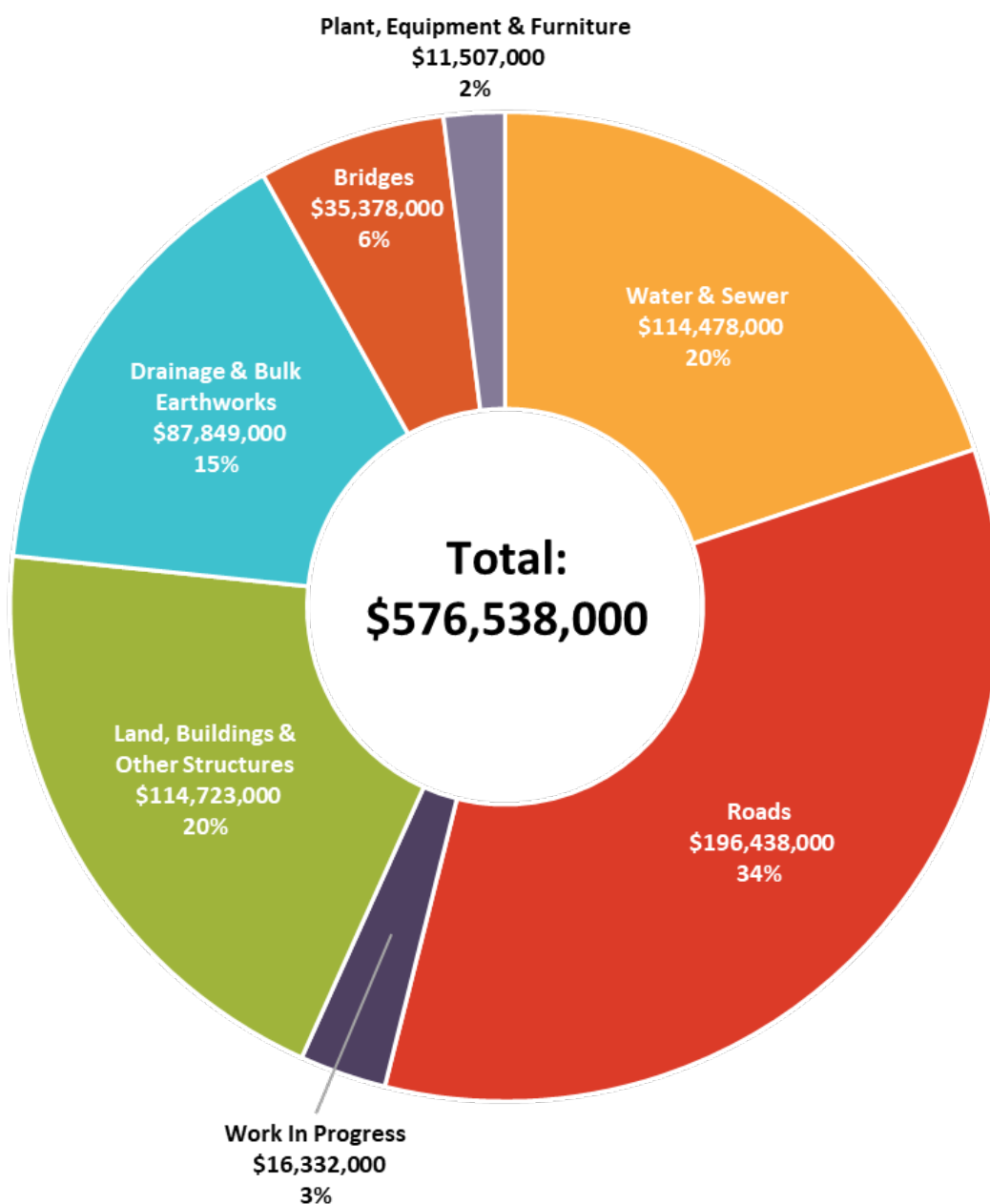


NARRABRI SHIRE
DISCOVER THE POTENTIAL

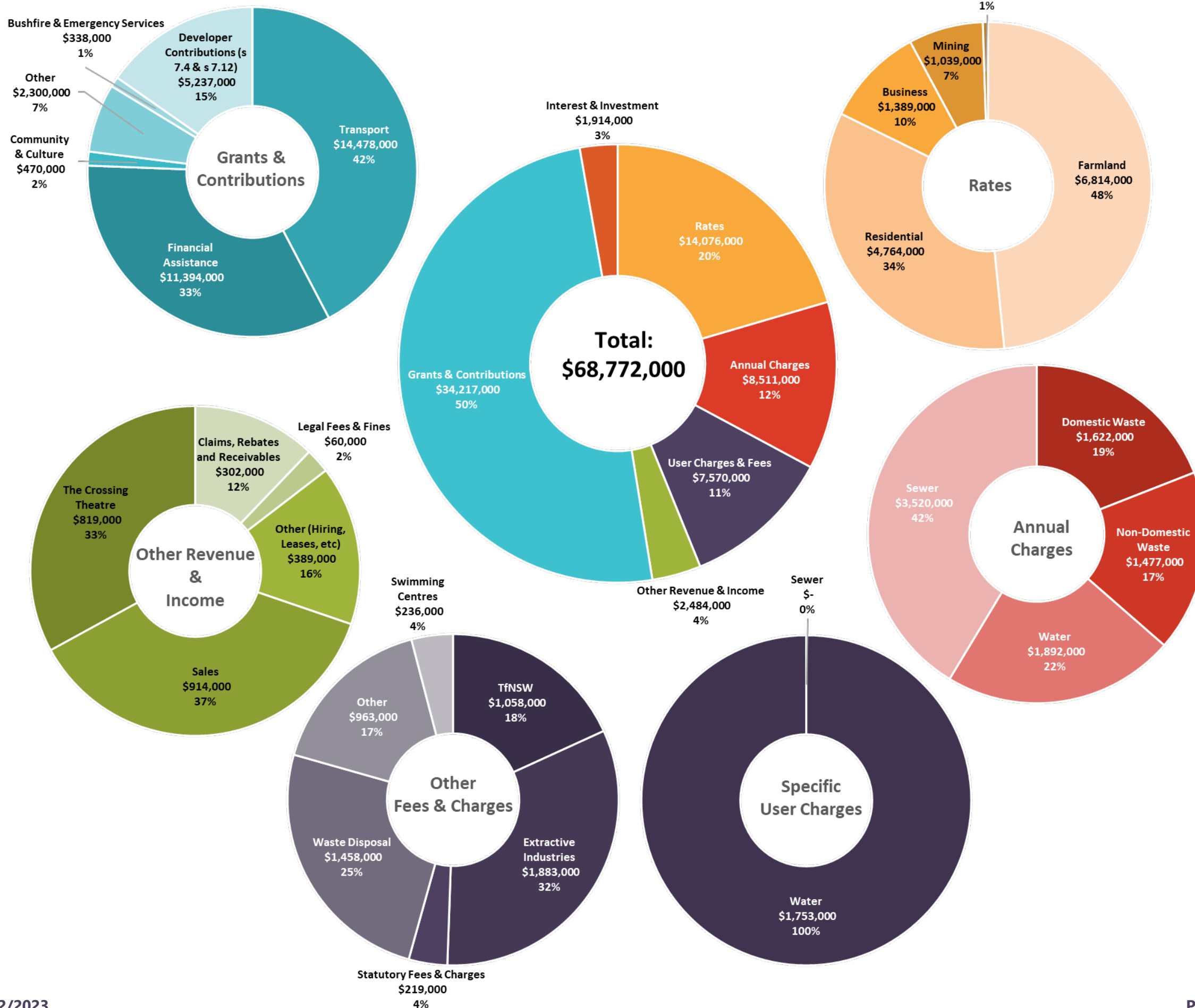
Our Status as at 30 June 2023

In 2022/2023, Council reported a loss of **\$1,932,000** before grants and contributions provided for capital purposes and a net operating result of **\$10,734,000**.

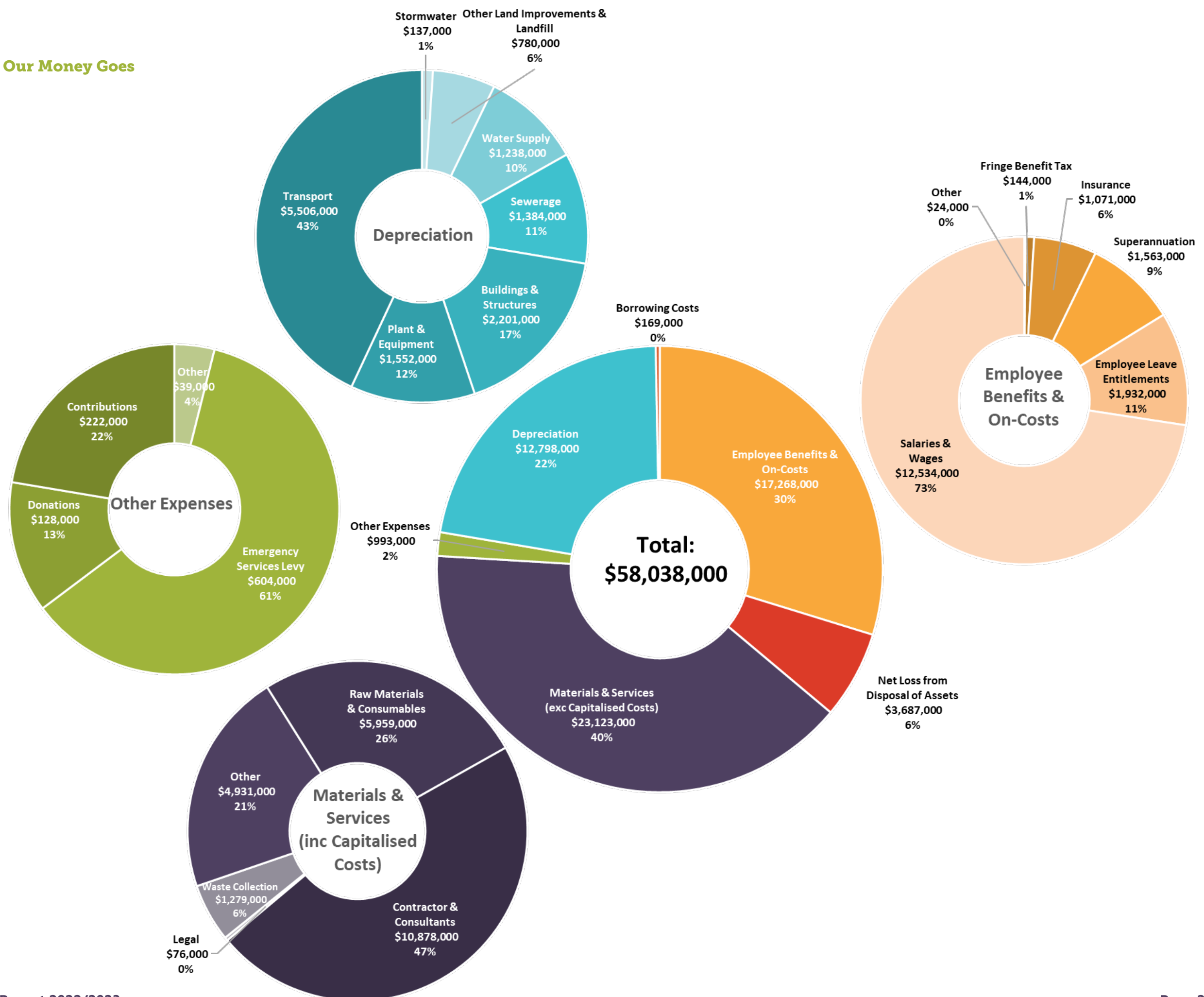
Value of our Assets (Infrastructure, Property, Plant, and Equipment)



Where Our Money Comes From



Where Our Money Goes



Annual Financial Statements Commentary

The following is provided as a commentary to assist in interpreting Council's Annual Financial Statements:

General Purpose Financial Reports

Income Statement

This statement is designed to provide a "profit or loss" figure as a financial measure of Council's cost in providing services to the community.

Material differences from Council's original budget to the final result are detailed in Notes B.

Statement of Financial Position

The Balance Sheet reflects Council's financial flexibility and solvency. This statement aims to provide a clear distinction between Council's assets and liabilities and has direct input into the ratios presented in Notes C.

Statement of Changes in Equity

The Statement of Changes in Equity shows the balance of assets remaining after all of Council's liabilities are deducted.

Cash Flow Statement

This statement is used to reflect the cash solvency or liquidity of Council. It also highlights cash flows from the collection of rates and other revenues, cash generated by converting goods and services into cash and the capacity to fund capital works from funds generated by operating activities.

Note C

Note C identifies the cash assets and investments held by Council at year end.

Note C also details restrictions placed over Council's cash assets.

External restrictions primarily cover water, sewer, domestic waste, and unexpended grant funds. These funds are raised for a specific purpose and must not be expended unless specifically for the purpose for which they were raised.

Internal restrictions are guided by Council's Restricted Assets Policy to target funding for asset renewal or to cash back financial commitments. The Restricted Assets Policy provides a consistent operational methodology for establishment, utilisation, and maintenance of the restrictions.

Note G

This note gives the best 'overview' of Council's financial position. Each ratio disclosed, identifies a particular area of concentration and often acts as an early indicator as to changes in the level of performance of a Council. The benchmarks are provided from the Code of Accounting Practice and Financial Reporting.

Operating Performance Ratio – this ratio measures Council's achievement of containing operating expenditure within operating revenue. The benchmark is $\geq 0\%$.

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. The benchmark is $\geq 60\%$.

Unrestricted Current Ratio – this ratio assesses the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council. The benchmark is ≥ 1.5 .

Debt Cover Service Ratio – this ratio measures the availability of operating cash to service debt including interest, principal, and lease payments. The benchmark is ≥ 2 .

Rates, Annual Charges, Interest and Extra Charges Outstanding Percentage – this percentage assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts. The benchmark is $< 10\%$.

Cash Expense Cover Ratio – this liquidity ratio indicates the number of months a Council can continue paying its immediate expenses without additional cash inflow.

Special Purpose Financial Reports

This set of statements is designed to comply with the National Competition Policy, requiring councils to disclose their major business activities. Council's only business activities, for the purpose of competitive neutrality, are water and sewerage operations.

The premise of competitive neutrality relies on competition to achieved greater efficiencies and better quality of service provision.

As with the General Purpose Financial Reports, these statements contain an Income Statement which discloses the gain or loss from ordinary activities. This statement varies from the general purpose statement of financial performance given that it includes subsidies paid or received, debt guarantee fees and is also adjusted for notional taxation and dividend payments.

These additional disclosures however require Council to account for items that in reality it is not subject to, including income tax, debt and loan fees and many other commercial costs not applicable to local government.

The Statement of Financial Position discloses the assets, liabilities and equity of the business unit.

An abstract graphic design featuring a large dark purple hexagon in the center. Overlaid on this are several other hexagons in shades of green and purple. Thin, light green lines and dashed circles connect and frame these shapes. The text 'Statutory information' is centered within the large purple hexagon.

Statutory *information*



Councillor Training and Professional Development

Local Government (General) Regulation 2021(NSW) reg 186: For the purposes of section 428(4)(b) of the Act, an annual report of a council must include the following information—

- (a) the names of any mayors or councillors who completed any induction training course, induction refresher course or supplementary induction course under this Part during the year,
- (b) the names of any mayors or councillors who participated in any ongoing professional development program under this Part during the year,
- (c) the number of seminars, circulars and other activities delivered as part of the ongoing professional development program in accordance with this Part during the year.

Councillors for the period of 1 July 2022 to 30 June 2023:

Course	Cr Campbell	Cr Redding	Cr Boehm	Cr Browning	Cr Clements	Cr Dickinson	Cr Lamont	Cr Richardson	Cr Tiemens
Australian Local Government Association - National General Assembly 2022	✓		✓			✓			
Local Government NSW – Chairing Effective Meeting Procedures	✓	✓	✓	✓	✓	✓	✓	✓	✓
Local Government NSW – Professional Ethics Navigating the Grey Zone								✓	
NSW Public Libraries SWITCH 2022 Conference		✓							
Total	2	2	2	1	1	2	1	2	1

During 2022/2023, the Mayor and Councillors were granted access to all 31 of NSW Office of Local Government's Circulars.

Councillor attendance at meetings for the period of 1 July 2022 to 30 June 2023:

Meeting Attendance between 1 July 2022 to 30 June 2023	Total Meetings Held	Cr Campbell	Cr Redding	Cr Boehm	Cr Browning	Cr Clements	Cr Dickinson	Cr Lamont	Cr Richardson	Cr Tiemens
Ordinary Council Meetings	11	10	10	11	10	9	9	9	11	10
Extraordinary Council Meetings	3	2	3	3	2	3	3	3	3	2
Audit and Risk and Improvement Committee (ARIC) (Internal)	4							3		
Crime Prevention Advisory Committee	4		4						3	
Floodplain Management Advisory Committee	10	5		2	7	5	9		1	
Local Traffic Committee	7				2		6			
Narrabri Airport Advisory Committee (Internal)	2			1	1					2



Overseas Visits

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a): For the purposes of section 428(4)(b) of the Act, an annual report of a council is to include the following information- details (including the purpose) of overseas visits undertaken during the year by councillors, council staff or other persons while representing the council (including visits sponsored by other organisations).

No overseas visits were undertaken by Councillors, Council staff or other persons representing Council (including visits sponsored by other organisations) in 2022/2023.

Councillor Fees, Expenditure, Facilities and Training

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a1): details of the total cost during the year of the payment of the expenses of, and the provision of facilities to, councillors in relation to their civic functions (as paid by the council, reimbursed to the councillor or reconciled with the councillor), including separate details on the total cost of each of the following—

- (i) the provision during the year of dedicated office equipment allocated to councillors on a personal basis, such as laptop computers, mobile telephones and landline telephones and facsimile machines installed in councillors' homes (including equipment and line rental costs and internet access costs but not including call costs),
- (ii) telephone calls made by councillors, including calls made from mobile telephones provided by the council and from landline telephones and facsimile services installed in councillors' homes,
- (iii) the attendance of councillors at conferences and seminars,
- (iiia) the provision of induction training for councillors, supplementary induction training for mayors and professional development programs for mayors and other councillors,
- (iv) other training of mayors and councillors and the provision of skill development for mayors and councillors,
- (v) interstate visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,
- (vi) overseas visits undertaken during the year by councillors while representing the council, including the cost of transport, the cost of accommodation and other out-of-pocket travelling expenses,
- (vii) the expenses of any spouse, partner (whether of the same or the opposite sex) or other person who accompanied a councillor in the performance of his or her civic functions, being expenses payable in accordance with the Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors for Local Councils in NSW prepared by the Director-General from time to time,
- (viii) expenses involved in the provision of care for a child of, or an immediate family member of, a councillor, to allow the councillor to undertake his or her civic functions.

The total amount of fees paid to the Mayor and Councillors for the year was \$141,886. Councillors each received a monthly fee of \$1,054.00, with the Mayor receiving an additional monthly fee of \$2,300.00.³

The total amount spent on Councillors' fees, the provision of Councillor facilities and payment of Councillor expenses for the year was \$159,000 compared to \$152,000 in 2021/2022.

Council's Policy on the provision of facilities for use by Councillors and the payment of Councillors expenses can be found on Council's Website www.narrabri.nsw.gov.au.

³ Figures do not include the additional 10.5% of superannuation contribution paid by Narrabri Shire Council in accordance with *Local Government Act 1993* (NSW) s 254B and the *Superannuation Guarantee (Administration) Act 1992* (Cth).

Fee	Cr Boehm	Cr Browning	Cr Campbell	Cr Clements	Cr Dickinson	Cr Lamont	Cr Redding	Cr Richardson	Cr Tiemens	All Councillors
Mayoral Fees	-	-	\$27,600.00	-	-	-	-	-	-	\$27,600.00
Elected Member Fees	\$12,648.00	\$12,648.00	\$12,648.00	\$12,648.00	\$12,648.00	\$12,648.00	\$12,648.00	\$12,648.00	\$12,648.00	\$113,832.00
Superannuation	\$1,328.04	-	\$4,226.04	\$1,328.04	\$1,328.04	\$1,328.04	\$1,328.04	\$1,328.04	\$1,328.04	\$13,522.32
Association Memberships	-	-	-	-	-	-	-	-	-	\$0.00
Reimbursement of Meeting Costs	-	-	\$318.18	-	-	-	-	-	\$132.60	\$450.78
Catering Meetings and Functions	\$1,336.67	\$1,336.67	\$1,336.67	\$1,336.67	\$1,336.67	\$1,336.67	\$1,336.67	\$1,336.67	\$1,336.67	\$12,030.03
Provision of Equipment	-	-	\$163.61	-	-	-	-	\$494.40	\$144.64	\$802.65
Telephone Calls	-	-	-	-	-	-	-	-	-	\$0.00
Conferences and Seminars	-	-	\$938.18	-	-	\$231.27	\$850.00	-	-	\$2,019.45
Induction Training	-	-	-	-	-	-	-	-	-	\$0.00
Skill Development Training	\$534.85	\$534.85	\$534.85	\$534.85	\$534.85	\$534.85	\$534.85	\$1,034.84	\$534.85	\$5,313.64
Intrastate Travel	-	-	\$5,798.94	-	-	\$125.91	\$2,502.70	\$257.40	\$151.32	\$8,836.27
Interstate Travel	\$964.61	-	\$807.81	-	\$964.61	-	-	-	-	\$2,737.03
Overseas Travel	-	-	-	-	-	-	-	-	-	\$0.00
Spousal Expenses	-	-	-	-	-	-	-	-	-	\$0.00
Child or Family Care	-	-	-	-	-	-	-	-	-	\$0.00
Total	\$16,812.17	\$14,519.52	\$54,372.28	\$15,847.56	\$16,812.17	\$16,204.74	\$19,200.26	\$17,099.35	\$16,276.12	\$187,144.17



Contracts Awarded

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a2): details of each contract awarded by the council during that year (whether as a result of tender or otherwise) other than—

- (i) employment contracts (that is, contracts of service but not contracts for services), and
- (ii) contracts for less than \$150,000 or such other amount as may be prescribed by the regulations,

including the name of the contractor, the nature of the goods or services supplied by the contractor and the total amount payable to the contractor under the contract

The following table lists all contracts awarded by Council that exceed or are likely to exceed a value of \$150,000.00 or more during 2022/2023. The amounts payable below are either the **approved** GST inclusive contract amounts for construction contracts, plus any approved variations, or the total amounts paid during the 2023 financial year for Rates Only Supply Contracts.

Name of Contractor	Date	Goods or Services Provided	Amount Payable (inc GST)	Approved Variations (inc GST)
Moresgear T/A Dru Dickinson Grader Hire	01/07/2022 - 30/06/2023	Rates Only: Grader Hire/Watercart Hire	\$434,686	N
Petrie Excavations Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Excavation Hire/Roller Hire	\$275,633	N
Rollers Australia Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Roller Hire	\$371,703	N
Sanloma Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Watercart Hire	\$138,246	N
West Slash Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Slasher Hire	\$614,314	N
Ryner Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Electrical Repairs	\$233,243	N
The Mining Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Roadwork Repair - Insitu Stabilisation	\$363,988	N
Calvani Crushing Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Crushing	\$419,287	N
NSW Sprayseal Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Road Repairs - Bitumen Sealing	\$2,423,781	N
Specialised Quarries & Concrete Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Dirt/ Gravel Supply	\$1,828,545	N
Saunders Civilbuild Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Construction of Boston St Bridge	\$1,881,041	N
Truebass Pty Ltd	01/07/2022 - 30/06/2023	Rates Only:	\$274,194	N
Norwest Plant Hire Pty Ltd	01/07/2022 - 30/06/2023	Rates Only:	\$194,185	N
Engineering and Civil Contractors Pty Ltd*	Withdrawn by Contractor	2022-23/10: Construction of Kerb & Gutter and Shared Pathway	\$1,831,879	N
Daracon Group - Daracon Engineering	13/01/2023 - 13/05/2023	2022-23/10: Narrabri Sewer Treatment Plant Environmental Earthworks	\$196,578	N
Saunders Civilbuild Pty Ltd	09/05/2023 - 16/01/2024	2022-23/12: Construction of Bullawa Creek Bridge	\$2,710,255	N
Westrac Pty Ltd	27/04/2023	LGP419: Supply of 2 Graders	\$1,212,789	N
Moresgear T/A Dru Dickinson Grader Hire	01/07/2022 - 30/06/2023	Rates Only: Grader Hire/Watercart Hire	\$434,686	N
Petrie Excavations Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Excavation Hire/Roller Hire	\$275,633	N
Rollers Australia Pty Ltd	01/07/2022 - 30/06/2023	Rates Only: Roller Hire	\$371,703	N



Decomissioning of the old Bullawa Creek Bridge

Procurement Practices

Local Government (General) Regulation 2021 (NSW) s 428(d): a statement of steps taken to ensure that goods and services procured by and for the council during the year were not the product of modern slavery within the meaning of the Modern Slavery Act 2018.

All procurement is conducted in accordance with the provisions of the *Modern Slavery Act 2018* (NSW) and other applicable legislation relating to modern slavery. Council takes measures to ensure that the products procures are not a result of modern slavery. This commitment is rooted in ethical considerations and the promotion of human rights. To avoid supporting products linked to modern slavery, Council implements rigorous procurement processes, which include supplier vetting, and contractual requirements for suppliers to disclose their labour practices.⁴

Subsidised Private Works (Section 67 Resolutions)

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a4): details or a summary (as required by section 67(3) of the Act) of resolutions made during that year under section 67 of the Act concerning work carried out on private land and details or a summary of such work if the cost of the work has been fully or partly subsidised by the council, together with a statement of the total amount by which the council has subsidised any such work during that year

No work was carried out on private land which was fully or partly subsidised by Council in 2022/2023.

⁴ "Modern slavery" is defined in the *Modern Slavery Act 2018* (NSW) as any conduct constituting a modern slavery offence within the meaning of that Act and any conduct involving the use of any form of slavery, servitude or forced labour to exploit children or other persons taking place in the supply chains of organisations.

Legal Proceedings

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a3): a summary of the amounts incurred by the council during the year in relation to legal proceedings taken by or against the council (including amounts, costs and expenses paid or received by way of out of court settlements, other than those the terms of which are not to be disclosed) and a summary of the state of progress of each legal proceeding and (if it has been finalised) the result

Council incurs legal expenses for such things as the purchase and sale of land and assets, debt collection, and preparation of leases and subdivisions. Costs are also incurred for legal advice on planning and environmental matters, employment issues, liability issues and corporate governance.

Description	Income (exc. GST)	Expenditure (exc. GST)
Amount paid in respect of proceedings		\$16,667.05
Costs received in respect of proceedings	\$978.50	
Amounts paid in out-of-court settlement		\$7,000.00
Amounts received in out-of-court settlements	\$0.00	
Total	\$978.50	\$23,667.05

Note: Council currently has two (2) solicitors employed which assists in maintaining low costs for legal matters

Legal Matter	Matter No.	Council's Role	Progress or Result as at 30 June 2023
49 Maitland Street Narrabri	2022/290591	Prosecutor	Contravention of fire safety. Defendant found guilty. Fines issued. Costs awarded to Council.
	2022/00253678	Prosecutor	Withdrawn.
	2023/00114421	Prosecutor	Withdrawn.
Laidlaw Street Boggabri	RC23/07830	Defendant	NCAT Tenancy dispute. Settled out of court.
25 Kogil Street Narrabri	2022/00302209	Defendant	Class 1 Land and Environment Court. Discontinued.
737 Kaputar Road Narrabri	2022/00338789	Prosecutor	Pollute Land and Carry Out Prohibited Development. Defendant found guilty. Fines and cleanup orders issued
	2022/00347992	Prosecutor	Contravene Development Consent Order. Defendant found guilty. Fines and cleanup orders issued.
	2022/00375435	Prosecutor	Carry Out Prohibited Development. Defendant found guilty. No conviction or penalty.
8 Bowen Street	2022/00379544	Prosecutor	Order 21 Overgrown allotment. Defendant found guilty. Fines and cleanup orders issued

Financial Assistance (Section 356 Contributions)

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a5): the total amount contributed or otherwise granted under section 356 of the Act

The amount contributed or otherwise granted to others under [Section 356 of the Local Government Act 1993 \(NSW\)](#), are as follows:

Donation of Rates and Service Charges	Amount (\$)
Donation of Rates & Waste Charges	46,314
Donation of Water Services	22,322
Donation of Sewer Services	34,911
Total	103,547

Contributions to Events ⁵	Amount (\$)
Narrabri Polocrosse Event - Council Sponsorship under Economic Development Major Events Support	10,000
NSW Golf Opens 2023 hosted in Narrabri - Council Sponsorship under Economic Development Major Events Support Policy Minute: 124/2023	5,000
Country Education Foundation of Namoi – Sponsorship for graduation ceremony Minute:400/2022	1,000
Bellata Public School – sponsorship for end of year presentation	100
Boggabri Public sponsorship for end of year presentation	100
Fairfax Public - sponsorship for end of year presentation	100
Gwabegar Public - sponsorship for end of year presentation	100
Namoi Valley School - sponsorship for end of year presentation	100
Narrabri High School - sponsorship for end of year presentation	200
Narrabri Public - sponsorship for end of year presentation	100
Narrabri West Public - sponsorship for end of year presentation	100
Pilliga Public - sponsorship for end of year presentation	100
Sacred Heart School - sponsorship for end of year presentation	100
St Francis Xavier's - sponsorship for end of year presentation	100
St Joseph's Catholic - sponsorship for end of year presentation	100
Wee Waa High School - sponsorship for end of year presentation	200
Total	17,500

⁵ Resolved at the September 2018 Ordinary Council Meeting (Minute 201/2018).

Community Grants Scheme⁶	Amount (\$)
Killarney Classic Committee	1,000.00
Narrabri and District Chamber of Commerce (Invoice paid in 2023/2024)	1,250.00
Narrabri Meals on Wheels	1,425.00
Narrabri Polocrosse Club Inc	1,000.00
Wee Waa & District Pony Club Inc (Invoice paid in 2023/2024)	3,765.00
Wee Waa Public School P&C	3,192.00
Eulah Creek Recreation Reserve Land Manager	1,060.00
Total	12,692

Pensioner Rebate Scheme	Amount (\$)
Council's Component	131,365
Total	131,365

Concessional Rate for use of The Crossing Theatre (Discount Applied)	Amount (\$)
Rotary Club of Narrabri's 2023 Science and Engineering Challenge event (117/2023)	2,932.50
Narrabri Industrial Network's (NIN) Namoi Jobs and Trades Show (149/2023) ⁷	965
Narrabri High School's Combined Barwon and Namoi Networking Meeting (148/2023)	130
Narrabri Arts Eisteddfod Committee (118/2023)	6,465.00
Narrabri Amateur Fishing Club Namoi Carp Muster (018/2023)	620
Cancer Council NSW (050/2023)	1315
The Crossing Theatre to Australian Decorative and Fine Arts Society Narrabri North West District Inc (399/2022)	5,030.00
Total	17,457.50

Written Off Rates and Charges

Local Government (General) Regulation 2021 reg 132: *The council's annual report must include the amount of rates and charges written off during the year*

The amount of rates and charges written off during 2021/2022 under Part 5, Division 3 of the *Local Government (General) Regulation 2021*, are as follows:

Rates and Charges Written Off in 2022/2023⁸	Amount (\$)
Pensioner Rebates	291,923
Total	291,923

⁶ Resolved at the July 2021 Ordinary Council Meeting (Minute 119/2021).

⁷ Discount applied in 2023/2024.

⁸ Not included in the above figures are Non-Ratable Property Classifications.

Grants Awarded

Council was successful in obtaining **\$43,384,432.70** in funding from several sources during the financial year. The below is a summary of Council's successful funding applications.

Federal Government

Funding Source	Project	Funding Sought (\$)	Successful Application (\$)	Co-Contribution (\$)
Infrastructure.gov.au	112995-20NSW-RSN Toowoomba to Seymour NSW - Pilliga Road Upgrade	\$4,980,000.00	\$4,980,000.00	\$0.00
National Australia Day Council	AD00047 Australia Day 2023 - Reflect, Respect, Celebrate.	\$29,995.00	\$29,995.00	\$6,000.00
Total		\$5,009,995.00	\$5,009,995.00	\$6,000.00

NSW State Government

Funding Source	Project	Funding Sought (\$)	Successful Application (\$)	Co-Contribution (\$)
Better Regulation Division (BRD) within the Department of Customer Service (DCS)	BRD 2023068-R01 Seasonal agriculture and itinerate workforce safety	\$24,500.00	\$19,500.00	\$5,000.00
Department of Communities and Justice	YW23-008 2023 Youth Week	\$3,313.00	\$3,313.00	\$3,000.00
Department of Planning and Environment - Water	Regional Leakage Reduction Program - Local Water Utility Projects	\$68,700.00	\$68,700.00	\$45,800.00
Fixing Local Roads Pothole Repair Round TfNSW	PRR001 Fixing Local Roads Pothole Repair Round	\$739,849.70	\$739,849.70	\$0.00
Fixing Local Roads Round 4 - Transport for NSW	FLR400052 Harparary Road SR11 Narrabri - sealing	\$2,992,500.00	\$2,992,500.00	\$0.00
LG Western - Transport for NSW	Regional Road Block Grant	\$1,212,000.00	\$1,212,000.00	\$0.00
Local Heritage Grant Program	23-25LG066 Local Government Heritage Grant	\$25,000.00	\$25,000.00	\$0.00

Funding Source	Project	Funding Sought (\$)	Successful Application (\$)	Co-Contribution (\$)
NSW Office of Sport	Active Fest 2023	\$15,000.00	\$15,000.00	\$0.00
NSW Treasury	NSWSBM112200335 Small Business Month 2022 - mentally healthy workplaces, customers and upskilling	\$5,000.00	\$5,000.00	\$3,000.00
Office of Local Government	Local Government Financial Assistance Grants FAGs	\$8,278,185.00	\$8,278,185.00	\$0.00
	OLG00021 NSW Severe Weather & Flood Grant - August/September 2022 - AGRN 1034 - Category D	\$1,000,000.00	\$1,000,000.00	\$50,000.00
Reconnecting Regional NSW – Community Events Program	CEP0046 Reconnecting NSW - Art Exhibition – an event of CREATE	\$20,000.00	\$20,000.00	\$0.00
	CEP0046 Reconnecting NSW - Boggabri Show and Shine	\$16,500.00	\$16,500.00	\$0.00
	CEP0046 Reconnecting NSW - Gwabegar Family Fun Day	\$6,000.00	\$6,000.00	\$0.00
	CEP0046 Reconnecting NSW - International Day of People with Disabilities	\$7,500.00	\$7,500.00	\$0.00
	CEP0046 Reconnecting NSW - International Women Day	\$10,651.00	\$10,651.00	\$0.00
	CEP0046 Reconnecting NSW - Narrabri Community Wellness Garden Event	\$16,710.00	\$16,710.00	\$0.00
	CEP0046 Reconnecting NSW - Narrabri Shire CBD shopping activation December 2022 Program	\$45,500.00	\$45,500.00	\$0.00
	CEP0046 Reconnecting NSW - Narrabri Shire Jobs and Trade Fair	\$12,000.00	\$12,000.00	\$0.00
	CEP0046 Reconnecting NSW - Narrabright 2023	\$54,500.00	\$54,500.00	\$0.00
	CEP0046 Reconnecting NSW - The Chalk Walk 2023	\$50,290.00	\$50,290.00	\$0.00

Funding Source	Project	Funding Sought (\$)	Successful Application (\$)	Co-Contribution (\$)
Regional Growth - Resources for Regions Round 9	R4R9-018 Resources for Regions - SR 31 Lake Circuit sealing for Yarrie Lake accessibility	\$4,495,000.00	\$4,495,000.00	\$0.00
	R4R9-018 Resources for Regions - Development and Delivery of the Wee Waa Community Arts and Cultural Centre Program	\$399,840.00	\$399,840.00	\$0.00
	R4R9-018 Resources for Regions - Dangar Park, Narrabri infrastructure upgrade - fencing, grandstand and amenities	\$1,497,500.00	\$1,497,500.00	\$0.00
	R4R9-018 Resources for Regions - Disability Inclusion and Accessibility programs and infrastructure	\$149,875.00	\$149,875.00	\$0.00
	R4R9-018 Resources for Regions - Feasibility Study - Dripping Rock	\$149,960.00	\$149,960.00	\$0.00
	R4R9-018 Resources for Regions - Master Plan for sports, recreation and open space precincts for Boggabri, Wee Waa, West Narrabri sports and Narrabri Creek	\$350,040.00	\$350,040.00	\$0.00
	R4R9-018 Resources for Regions - Old Gunnedah Road SR10 and Kaputar Road SR5 intersection re-alignment and 450m approach rehabilitation Black Spot Funded Project-5975 \$126,000	\$567,500.00	\$567,500.00	\$0.00
	R4R9-018 Resources for Regions - Old Narrabri SR17 and Turrawan Road SR61 intersection re-alignment and upgrade of 1.3km of Old Narrabri Road	\$1,750,000.00	\$1,750,000.00	\$0.00
	R4R9-018 Resources for Regions - Splash Parks (Wee Waa, Boggabri, Narrabri)	\$1,174,130.00	\$1,174,130.00	\$0.00

Funding Source	Project	Funding Sought (\$)	Successful Application (\$)	Co-Contribution (\$)
	R4R9-018 Resources for Regions - Wee Waa - Community and Business Hub	\$2,554,705.00	\$2,554,705.00	\$0.00
Regional NSW - Business Case and Strategy Development Fund Round 1	BCSD1-0320 Economic Development and Workforce and Skills Strategy	\$177,833.00	\$177,833.00	\$0.00
Regional NSW - Regional Growth Fund	RDRP-014 Water Loss Management Plan & Water Leak Detection Program - Regional Drought Resilience Planning Program FY2022-2023	\$450,000.00	\$450,000.00	\$0.00
NSW State Library	2022-23 Public Library Funding - Subsidy and Local Priority	\$97,421.00	\$97,421.00	\$0.00
Stronger Country Communities	SCCF5-0434 Stronger Country Communities - Leitch Oval lighting upgrade	\$396,863.00	\$396,863.00	\$1,452.00
	SCCF5-0434 Stronger Country Communities - Wee Waa tennis court upgrade to multi-court facility	\$590,567.73	\$590,567.00	\$0.00
TfNSW Get NSW Active 2023/24	GFR-874 - Shared Pathway - Tibbereena St and Narrabri Creek Bridge	\$54,000.00	\$45,375.00	\$8,625.00
Transport for NSW	RLRR00050 Regional and Local Roads Repair Program (RLRRP)	\$3,928,185.00	\$3,928,185.00	\$0.00
	BP-0014 Violet St Bridge Infrastructure Betterment Program	\$5,000,000.00	\$5,000,000.00	\$2,010,000.00
Total		\$38,387,118.43	\$38,373,492.70	\$2,126,877.00

Philanthropic Groups

Funding Source	Project	Funding Sought (\$)	Successful Application (\$)	Co-Contribution (\$)
National Backyard Cricket	National Backyard Cricket Country Library Grant	\$700.00	\$945.00	\$50.00
Total		\$700.00	\$945.00	\$50.00

External Bodies (Section 355 Committees)

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a6): a statement of all external bodies that during that year exercised functions delegated by the council,

The following external organisations were Section 355 Committees of Narrabri Shire Council for all or part of 2022/2023 and were delegated to exercise functions on behalf of Council, pursuant to [Section 355 of the Local Government Act 1993](#):

Gwabegar Community Hall Committee

Delegated Functions:

- Take care, control, and management of the Gwabegar Community Hall.
- Collect any charges and fees fixed by Council for the use of the facilities, to raise funds for the purpose and objectives of the Committee and to expend those funds together with such funds as the Council may from time to time vote to the Committee.
- To make the facility available to and safe for all members of the public consistent with the purpose for which the facility was originally constructed. Any restriction to this availability is to be approved by Council.
- To meet any charges which may be made from time to time for electricity, water, and any other services charges in respect to the operation of the facility.
- To maintain the facility to the satisfaction of the General Manager:
 - Structural alterations and permanent installations require relevant Council building and planning approval prior to commencement.
 - Council approval is to be obtained for major maintenance, improvements, or extensions to the facility prior to the issuing of the contract for the commencement of such work.
 - Such works are to be to the satisfaction of the General Manager.
- To permit authorised Council officers to enter the premises at any reasonable hour for the purpose of carrying out work or inspections at times of emergency when entry is necessary, and to supply Council with a set of keys for this purpose.
- Arrange the repair and maintenance of the facility and grounds, either by voluntary labour or otherwise.

Controlling Interest in Other Bodies

Local Government (General) Regulation 2021 reg 217(1)(a7): a statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council (whether alone or in conjunction with other councils) held a controlling interest during that year

In 2022/2023, Council did not hold a controlling interest in any corporations, partnerships, trusts, joint ventures, syndicates or other bodies, whether alone or in conjunction with other councils.

Involvement with Other Bodies

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a8): a statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies (whether or not incorporated) in which the council participated during that year

As at 30 June 2023, Council was involved in the following:

Arts North West

Council Delegate: Staff Appointment

Arts North West facilitates the development of arts and cultural projects and initiatives across the whole region, building a rich cultural landscape in the New England North West and increasing participation in arts and cultural activities. Arts North West works cooperatively with Council to provide information and professional support for cultural activities in the Shire. For more information, please visit the [Arts North West website](#).

Central Northern Libraries Committee

Council Delegate: Cr Redding

Alternate: Cr Richardson

The Shire's libraries are linked to the Central Northern Regional Library. Based in Tamworth, the Central Northern Regional Library services the Tamworth Regional Council, Narrabri Shire Council, Gwydir Shire Council, Liverpool Plains Shire Council, Uralla Shire Council and Walcha Shire local government areas. Of the 15 Central Northern Libraries, three (3) are located within the Narrabri Shire (Narrabri Library, Boggabri Library and Wee Waa Library). The libraries offer free membership, interlibrary loans, public Internet access, children's programs, and other events throughout the year. For more information, please visit the [Central Northern Regional Library website](#).

Chambers of Commerce

Council is a member of all local Chambers of Commerce within the Shire. The Chambers are local, not-for-profit organisations that represents and supports the interests of businesses within the Shire. The Chambers' primary functions include advocating for pro-business policies, providing networking opportunities, offering resources and support for business growth, promoting economic development, engaging in community activities, and serving as a source of information and resources for businesses and the community.

Council engages with the local Chambers of Commerce in various ways to foster a collaborative and supportive environment for businesses and the broader community. This engagement often involves regular communication and cooperation.

There are three Chambers of Commerce in the Narrabri Shire:

- Narrabri Regional Chamber of Commerce
- Boggabri Chamber of Commerce
- Wee Waa Chamber of Commerce

Country Universities Centre (CUC) North West Board of Directors

Council Affiliated Volunteer Directors: Cr Redding (Chair) and Jenny Campbell⁹

CUC North West is locally governed and driven by its community through an independent Board of Directors of which Narrabri Shire Council is affiliated with two (2) of the directors. CUC North West was established at the two (2) North West sites (being Narrabri and Moree) by Narrabri Shire Council cooperatively with Moree Plains Shire Council. These two (2) sites provide a dedicated learning and study space, designed specifically to assist rural and regional communities to obtain additional qualifications without requiring them to move to a larger regional centre or a city. Council provides in-kind support to CUC North West through the provision of a vehicle (valued at approximately \$14,000 per year) and security services and maintenance of the Narrabri Site, located at Doyle Street, Narrabri (valued at approximately \$1,500 per year).

Country Mayors Associations

Council Delegate: Mayor and General Manager

The New South Wales Country Mayors Association (CMA) is an incorporated body formed to speak for the residents of regional and rural New South Wales. The association was established before 1980 with a handful of members and has now grown to represent the vast majority of regional and rural local government areas within the state. Each member council is represented by their Mayor and General Manager. The association meets quarterly or more often if the need arises.

Joint Regional Planning Panel (JRPP)

Council Delegate: Cr Redding, Cr Boehm

Alternate: Cr Browning

Joint Regional Planning Panels (JRPP) are responsible for making decisions on regionally significant development applications. In operation since July 2009, they are independent decision-making bodies not subject to the direction of the Minister for Planning and Public Spaces (the Minister). Members of the JRPP are appointed by the Minister and contain a mixture of Government and Council appointees. Further detail about its operating procedures may be obtained from the [ePlanning website](#).

⁹ While these are not designated "Council" seats on the Board, Narrabri Shire Council has proudly supported the establishment of CUC North West since its establishment. Through the accommodation of these two affiliated Directors.

Leards Forest Environmental Trust Committee

Council Delegate: Cr Redding

Alternate: Cr Dickinson

The Leards State Forest is located approximately 16 kilometres north-east of Boggabri in the Narrabri Shire. As a consequence of the three (3) coal mines in the area (Boggabri Coal Project (Boggabri Coal Pty Ltd), Tarrawonga Coal Project (Tarrawonga Coal Pty Ltd), and Maules Creek Coal Project (Aston Coal 2 Pty Ltd)) an environmental trust has been established to manage the biodiversity offsets generated from these mines. The Trust administers the Environmental Grant Program and consists of representatives from the abovementioned mines, community members and Gunnedah and Narrabri Shire Councils. The aim of the Environmental Grant Program is to facilitate projects that enhance the environment, protect the environment, or provide a sustainable environmental solution. The projects are to be based within a 25-kilometre radius of the Leards Forest Precinct.

Local Government New South Wales

Local Government NSW is an independent organisation that exists to serve the interests of New South Wales general and special purpose councils. Local Government NSW supports and advocates on behalf of its member councils to help strengthen and protect an effective, democratic system of local government across NSW. Council's membership to Local Government NSW provides access to workforce analytics reports, opportunities for increased advocacy on behalf of the shire and membership to Austroads.

Myall Creek Memorial Committee

Council Delegate: Cr Redding, Cr Lamont

Alternate: Cr Boehm

In October 1998, the Uniting Church convened a conference at Myall Creek as a contribution to the process of reconciliation. At the close of the conference it was decided to erect a memorial to the Aboriginal people who had been massacred there 160 years before. A committee was formed to carry through the proposal to erect a memorial. Two Councillor delegates are appointed to act as Council's liaison to the Myall Creek Memorial Committee and further efforts of reconciliation in the area.

Namoi-Peel Customer Advisory Group

Council Delegate: Cr Redding

Alternate: Cr Browning

The Namoi-Peel Customer Advisory Group is made up of a number of representatives nominated by organisations or other customers. The Group operates to facilitate knowledge and resource sharing with WaterNSW to ensure positive, constructive and efficient service is provided and customer relationships are maintained.

New England Joint Organisation (NEJO)

Council Delegate: Mayor and the General Manager

NEJO is a regional joint organisation of Councils, and membership that enables access to resources, information and intellectual property sharing, group project strategic initiatives and political representations to State and Federal Governments on relevant issues. The NEJO member councils are Armidale Regional Council, Glenn Innes Severn Council, Inverell Shire Council, Tenterfield Shire Council, Moree Plains Shire Council, Narrabri Shire Council and Uralla Shire. The NEJO Board is made up of the Mayors of each member council. The NEJO Advisory Committee is made up of the General Managers or Chief Executive Officers of each member council. Both the NEJO Board and Advisory Committee meet quarterly. For more information, please visit the [NEJO website](#).

Narrabri Bush Fire Management Committee

Council Delegate: Cr Tiemens

Alternate: Cr Dickinson

A Bush Fire Management Committee (BFMC) provides a forum for cooperative and coordinated bushfire management in a local area. It also provides for community involvement in the Bush Fire Risk Management process and assists the Bush Fire Coordinating Committee to consider issues relevant to the protection of life, property, and the environment from bushfires. BFMCs are responsible for preparing, coordinating, reviewing, and monitoring the Plan of Operations and Bush Fire Risk Management Plan for their area, being the [Namoi-Gwydir Bush Fire Management Plan](#).

Narrabri Hospital Advisory Committee

Council Delegate: Cr Redding

Alternate: Cr Tiemens

The purpose of the Narrabri Hospital Advisory Committee consists of motivated and dedicated volunteers working in partnership with the Health Service Manager of Narrabri Health Service. The committee helps to ensure the effective delivery of health services and represents the community on matters relating to health. The Committee meet bimonthly and new members are always welcome. The Committee have a commitment to ensure the Narrabri community have a voice regarding health care.

North West Weight of Loads Group

Council Delegate: Staff Appointment

This group enforces the *Roads Act 1993* (NSW) and limits (weights) on vehicles using public roads. The objective of this group is to reduce road maintenance costs.

North West Regional Weeds Committee

Council Delegate: Staff Appointment

The North West Regional Weeds Committee promotes a regional approach to management of noxious and other environmental weeds by liaising with all Local and State Government organisations and other bodies involved in land management throughout the North West NSW. The Committee comprises representatives from more than 20 organisations including local control authorities, public and private landholders and community members involved in weed management across the Gunnedah Shire, Gwydir Shire, Liverpool Plains Shire, Moree Plains Shire, Narrabri Shire, Tamworth Region, and Walgett Shire local government areas.

Northern Inland Risk Management Group

Council Delegate: Staff Appointment

Northern Inland Regional Risk Management Group (NIRMG) works collaboratively for better regional outcomes in risk management and safety. Regional Risk Managers from both Statewide and StateCover attend meetings to provide additional guidance to participating Council's through training, onsite assistance, guidance, mentoring and on-call advice for Council staff members involved in the management of risk. The Group comprises representatives from SafeWork, StateCover, Statewide Mutual and Armidale Regional. Glen Innes Severn, Gunnedah Shire, Gwydir Shire, Inverell Shire, Liverpool Plains Shire, Moree Plains Shire, Narrabri Shire, Tamworth Regional, Tenterfield Shire, Uralla Shire, and Walcha Councils.

Northern Inland Regional Waste Group

Council Delegate: Staff Appointment

Northern Inland Regional Waste (NIRW) is a regional waste group in the New England and North West region of NSW. NIRW works collaboratively for better regional outcomes in waste management and resource recovery. NIRW leads several programs and addresses issues using a strategic regional approach. The Group comprises representatives from Armidale Regional. Glen Innes Severn, Gunnedah Shire, Gwydir Shire, Inverell Shire, Liverpool Plains Shire, Moree Plains Shire, Narrabri Shire, Tamworth Regional, Tenterfield Shire, Uralla Shire, and Walcha Councils. For more information, please visit the [NIRW website](#).

StateCover and Statewide Mutual

Council Delegate: Staff Appointment

StateCover and StateWide are Council's insurers. These entities are both mutuals made up of councils across NSW. As mutuals, these entities reinvest budget surplus back into risk improvement initiatives.

Wee Waa Hospital Advisory Committee

Council Delegate: Cr Dickinson

Alternate: Cr Tiemens

The purpose of the Wee Waa Hospital Advisory Committee consists of motivated and dedicated volunteers working in partnership with the Health Service Manager of Wee Waa Health Service. The committee helps to ensure the effective delivery of health services and represents the community on matters relating to health. The Committee meet bimonthly and new members are always welcome. The Committee have a commitment to ensure the Wee Waa community have a voice regarding health care.

Community Consultative Committees

To ensure that Council is aware of developments and can assist as a representative for the relevant operations, Council ensures delegates are present at the following Community Consultative Committees:

Boggabri Coal Community Consultative Committee	Council Delegate: Cr Redding Alternative: Cr Browning
Inland Rail N2N Community Consultative Committee	Council Delegate: Cr Lamont Alternative: Cr Browning
Maules Creek Coal Mine Community Consultative Committee	Council Delegate: Cr Dickinson Alternative: Cr Browning
Narrabri Coal Mine Community Consultative Committee	Council Delegate: Cr Redding Alternative: Cr Browning
Narrabri Gas Project Community Consultative Committee	Council Delegate: Cr Browning, Cr Redding Alternative: Cr Dickinson
Tarrawonga Coal Mine Community Consultative Committee	Council Delegate: Cr Tiemens Alternative: Cr Redding
Vickery Coal Mine Community Consultative Committee	Council Delegate: Cr Redding Alternative: Cr Tiemens
Western Slopes Pipeline Community Consultative Committee	Council Delegate: Cr Tiemens Alternative: Cr Dickinson
Whitehaven Coal Sponsorship Committee	Council Delegate: Cr Tiemens Alternative: Cr Dickinson

Workforce and Accessible Employment

Workforce Plan

In June 2022 Narrabri Shire Council adopted its Workforce Plan as part of the [2022/2026 Resourcing Strategy](#) for the [2022/2026 Delivery Program](#). The Plan aims to provide Narrabri Shire Council with a high performing workforce who can deliver services and programs efficiently and effectively to the community.

Equal Employment Opportunity

Local Government (General) Regulation 2021 (NSW) reg 217(1)(a9): *a statement of the activities undertaken by the council during that year to implement its equal employment opportunity management plan*

In line with our Equal Employment Opportunity (EEO) Policy and Management Plan the Human Resources section actively promoted EEO through various activities including, but not limited to:

- Ensuring protocols and procedures align to EEO principles and legislation.
- Communicating EEO information to new employees as part of the orientation process.
- Ensuring our recruitment process promotes Council as an EEO employer.
- Ensuring Council provides all employees with equal access to opportunities for training and development.
- Reinforcing EEO principles through position descriptions, performance appraisals and training.
- Ensuring grievance procedures and policies align to EEO legislation.

Carer Recognition Act 2010 (Cth)

Carer Recognition Act 2010 (Cth) s 8(2): *each public service care agency is to consult carers, or bodies that represent carers, when developing or evaluating care supports*

Not Applicable to Narrabri Shire Council in 2022/2023.

Disability Inclusion Act 2014 (NSW)

Disability Inclusion Act (NSW) s 13(1): *A public authority that is a government department or local council must, as soon as practicable after preparing its annual report, give the Minister a copy of the part of the annual report relating to the department's or council's report on the implementation of its disability inclusion action plan*

The [2021/2022 Operational Plan](#) includes actions established by Council's first [Disability Inclusion Action Plan \(DIAP\) 2017-2021](#). In June 2022, Council adopted its second [Disability Inclusion Action Plan \(DIAP\)](#) for 2022/2026, after extensive community engagement and consultation. Actions identified in the DIAP are integrated into the Operational Plan each year and are identified as such under the Principle Activities section of this report.

During 2022/2023 the Access and Inclusion Committee met quarterly and amended the Terms of Reference to enable the Committee to become more accessible and inclusive.

As part of a combined event Social Inclusion Week / International Day of People with Disability held in December 2022, the community was invited to listen to inspirational stories from disability

advocates who either have a lived experience or are carers for a person with a disability. The morning tea event was held in partnership with local disability service providers and was well attended by a cross section of the community. The morning tea was followed by a disco party at The Crossing Theatre, with both events being partially funded by Reconnect NSW.

A Council representative continues to attend and participate in the Narrabri Interagency monthly meetings. As there is a variety of service provider participation in the Interagency monthly meetings, Council can maintain working relationships and networks with important community groups and government organisations. Together participants and Council assist with local events and identify gaps for services in the area. One initiative from consulting with members of the disability community was the development of the Disability Interagency which was implemented in collaboration with BEST Employment, who specialise in disability services.

Council continues to attend bi-monthly Narrabri Dementia Friendly Community Steering Committee meetings. During 2022/2023 Council continued to be committed to having all front-line staff complete online Dementia Awareness training to assist when dealing with customers who may be affected. It is intended that the Dementia Friendly training get imbedded into new Council staff Induction training.

Throughout 2022/2023 Council's People and Values Team worked to encourage and support people with a disability to apply for positions at Council. This Team continues to identify and promote employment and volunteer opportunities for people with disabilities.

In 2022/2023 Council, in consultation with the Access and Inclusion Committee, continued to assist and educate local businesses on how to be more accessible and inclusive. In October 2022 the Access and Inclusion Committee, with assistance from Council, undertook a wheelchair tour of Narrabri, Wee Waa and Boggabri central business district to raise awareness of barriers and encourage businesses to become more accessible. Findings from the Tour will be used to update the brochure to further assist and educate businesses.

Council, along with the Access and Inclusion Advisory Committee, will continue to work together in 2023/2024 to implement the actions in the 2022/2026 DIAP.

Senior Staff Remuneration

Details of Senior Staff in employment in 2022/2023

- General Manager Robert Williams (From 15/08/2022)
- Director Planning and Sustainability Donna Ausling (From 03/01/2023)
- Director Corporate and Commercial Services Andrew Brown (01/07/2022 – 08/05/2023)
- Director of Infrastructure Delivery Eloise Chaplain

Local Government (General) Regulation 2021(NSW) reg 217(1)(b): a statement of the total remuneration comprised in the remuneration package of the general manager during the year that is to include the total of the following—

- (i) the total value of the salary component of the package,
- (ii) the total amount of any bonus payments, performance payments or other payments made to the general manager that do not form part of the salary component of the general manager,
- (iii) the total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor,
- (iv) the total value of any non-cash benefits for which the general manager may elect under the package,
- (v) the total amount payable by the council by way of fringe benefits tax for any such non-cash benefits

General Manager	Amount
Salary Components	\$ 242,812.32
Additional Payments (including Bonuses)	\$0
Superannuation	\$ 22,243.96
Non-Cash Benefits	\$0
Fringe Benefits	\$ 10,911.44
Statement of Total Remuneration	\$275,967.72

For the period of 1 July 2022 to 12 August 2022, Council paid one (1) contractor \$66,200.50 to act in the role of General Manager whilst Narrabri Shire Council undertook recruitment to appoint a permanent General Manager.

Local Government (General) Regulation 2021 reg 217(1)(c): a statement of the total remuneration comprised in the remuneration packages of all senior staff members (other than the general manager) employed during the year, expressed as the total remuneration of all the senior staff members concerned (not of the individual senior staff members) and including totals of each of the following—

- (i) the total of the values of the salary components of their packages,
- (ii) the total amount of any bonus payments, performance payments or other payments made to them that do not form part of the salary components of their packages,
- (iii) the total amount payable by the council by way of the employer's contribution or salary sacrifice to any superannuation scheme to which any of them may be a contributor,
- (iv) the total value of any non-cash benefits for which any of them may elect under the package,
- (v) the total amount payable by the council by way of fringe benefits tax for any such non-cash benefits

Senior Staff (excl. the General Manager)	Amount
Salary Components	\$566,232.95
Additional Payments (including Bonuses)	\$38,246.90
Superannuation	\$59,197.86
Non-Cash Benefits	\$0
Fringe Benefits	\$23,936.33
Other Payments	\$148,998.85
Statement of Total Remuneration	\$836,612.89

For the period of 1 July 2022 to 30 June 2023, Council paid two (2) contractors a combined \$238,681.27 to act in the roles of Senior Staff whilst Narrabri Shire Council undertook recruitment to appoint permanent staff in these roles.

Annual Reporting of Labour Statistics

Local Government (General) Regulation 2021(NSW) reg 217(1)(d): a statement of the total number of persons who performed paid work for the council on the relevant day, including, in separate statements, the total number of the following—

- (i) persons employed by the council on a permanent full-time, permanent part-time or casual basis or under a fixed-term contract,
- (ii) persons employed by the council as senior staff members,
- (iii) persons engaged by the council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person,
- (iv) persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee,

The total number of persons who performed paid work for them on a "relevant day" to be fixed by the Secretary of the Department of Planning, Industry and Environment (Secretary DPIE) each year (the "relevant day" being Wednesday 23 November 2022:

Persons directly employed by Council on Wednesday 23 November 2022	Amount
Permanent Full-Time (excluding 12 who were on leave)	128
Permanent Part-Time (excluding 2 who were on leave)	7
Casual	8
Fixed-Term Contract	19
Total	162

On Wednesday 23 November 2022:

- Two (2) persons were employed by the council as senior staff, being:
 - Director Infrastructure Delivery
 - Director Corporate and Commercial Services
- Zero (0) persons were engaged by council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person.
- Zero (0) persons were supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee.
- Six (6) persons were engaged by council, under a contract or other arrangement for the purposes of specific projects or to act in the roles whilst Council undertook recruitment to appoint permanent staff in these roles.

Persons directly employed by Council as at 30 June 2022	Amount
Permanent Full-Time	148
Permanent Part-Time	9
Casual	46
Fixed-Term Contract	21
Total	224

In 2022/2023:

- Two (2) persons were employed by the council as senior staff, being:
 - Director Infrastructure Delivery; and
 - Director Planning and Sustainability.
- Zero (0) persons were engaged by council, under a contract or other arrangement with the person's employer, wholly or principally for the labour of the person.
- Zero (0) persons were supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee.
- Three (3) persons were engaged by council, under a contract or other arrangement for the purposes of specific projects or to act in the roles whilst Narrabri Shire Council undertook recruitment to appoint permanent staff in these roles.



Figure 3 Council employees are based across multiple sites, including Narrabri Region Visitors Information Centre, The Crossing Theatre, and Shire Depots in Narrabri, Wee Waa and Boggabri

Companion Animals

Local Government (General) Regulation 2021(NSW) reg 217(1)(f): a detailed statement, prepared in accordance with such guidelines as may be issued by the Director-General from time to time, of the council's activities during the year in relation to enforcing, and ensuring compliance with, the provisions of the Companion Animals Act 1998 and the regulations under that Act

Guidelines on the Exercise of Functions under the Companion Animals Act (NSW) cl 16: This statement must include information about:

- (a) lodgement of pound data collection returns with the Office
- (b) lodgement of data about dog attacks with the Office
- (c) the amount of funding spent on companion animal management and activities
- (d) companion animal community education programs carried out and strategies the council has in place to promote and assist the desexing of dogs and cats
- (e) council's strategies for complying with the requirement under section 64 of the Act to seek alternatives to euthanasia for unclaimed animals
- (f) off leash areas provided in the council area.

If there are no dog attacks known to council in the year, you must indicate a nil return in the annual statement Section 85(1A) of the Act requires councils to use all money paid from the Fund for managing and controlling companion animals in their area. Detailed information about how this money has been used should be included in the annual report.



Figure 4 Narrabri Shire Residents with their companion animals

In 2022/2023, Council had 3 permanent Regulatory Compliance staff employed, to aid the community in a number of compliance areas including companion animal matters.

Regulatory Compliance Data for 2022/2023	
Total Companion Animals Impounded	305
Dogs Impounded	145
Cats Impounded	160
% of Impounded Companion Animals Rehomed*	49.2%
% of Impounded Companion Animals Returned to their Owners	15.7%
% of Impounded Animals Euthanised**	12.45%
Total Number of Companion Animals Registered through Council	133
Dog Attack Reports Received	44

Note: *Companion Animals are rehomed through rescue organisations such as the Moree Branch of the Animal Welfare League and Dogs 4 Jobs. **Includes both feral and companion animals.

All regulatory compliance data is reported to the NSW Office of Local Government.

Funding Spent on Companion Animal Activities	Amount (\$)
Salaries	76,210.58
Contractors Expenses (including vet and security fees)	19,236
Operational Expenditure (including pound site maintenance, PPE and consumables)	13,596
Total	109,042.58

Income Generated from Companion Animal Activities	Amount (\$)
Impounding Fees	2,420
Registration Fees	12,809
Sundry Income (including Penalty Infringement Notices)	13,822
Total	29,051



Figure 5 Narrabri Shire Council's Regulatory Compliance team at the Free Dog Microchipping Day in Middle Park Boggabri.

Leash Free Areas

Leash free areas have been established in the township of Narrabri and Boggabri for the safety of residents and the enjoyment of pet owners.

The leash free areas in Narrabri are as follows:

Narrabri West (Area 1): The area between Ugoa Street and Belar Street/Cooma Road Corner, bounded by Cooma Oval and the Narrabri Showgrounds.

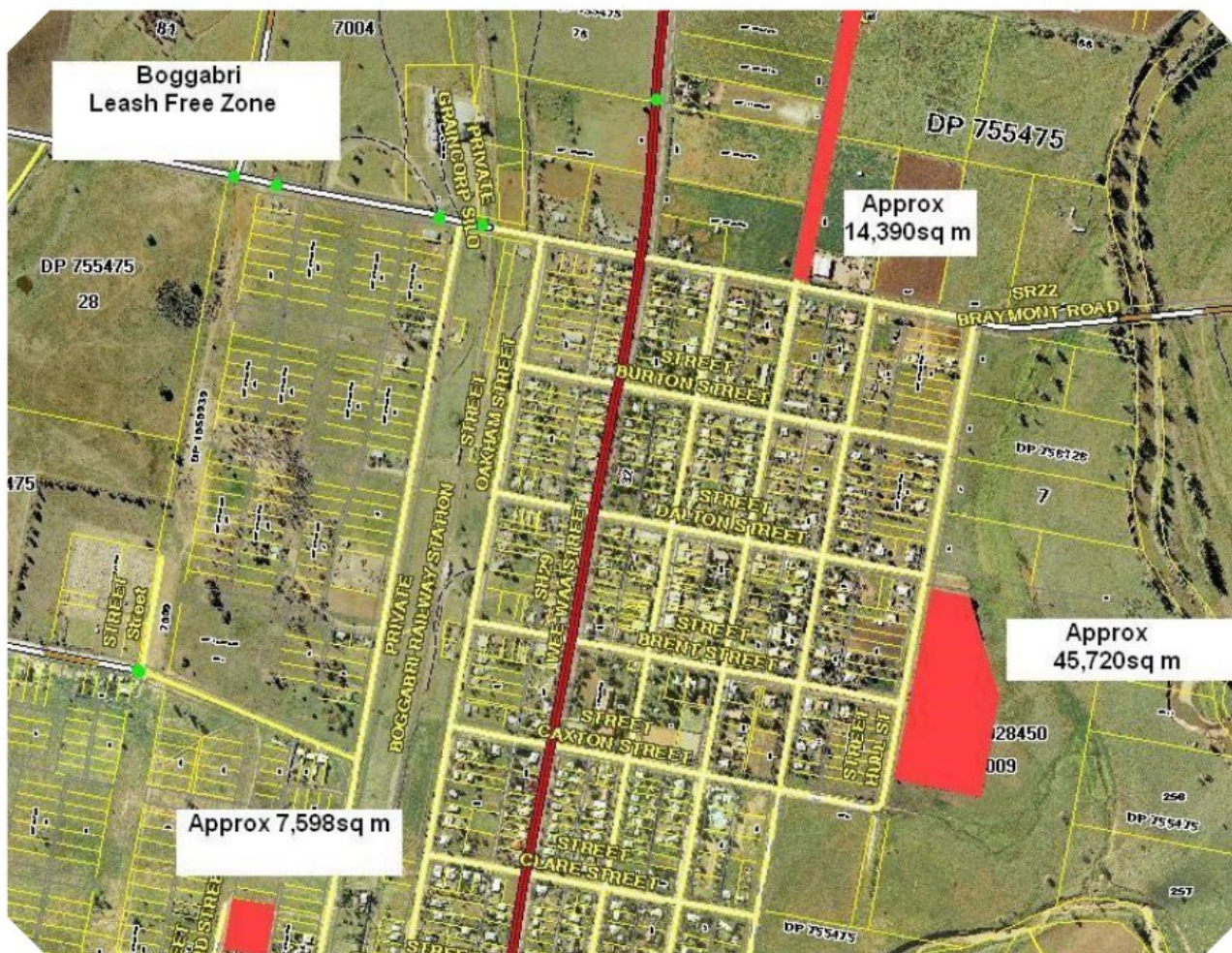


The leash free areas in Boggabri are as follows:

Wee Waa East (Area 1): Encompasses Jubilee Oval, Junior League Field and the Cricket Oval. This area is not to be utilised when sporting events are in progress.

Wee Waa West (Area 2): David Grover Park.

Wee Waa North (Area 3): Laidlaw Street between Boston Street and Finches Lane.



In all other areas of the Shire, dogs are to be kept on leads when in a public place.

There are certain areas where dogs are always prohibited, these include:

- Schools;
- Children's play areas;
- Public swimming pools;
- Areas where food is served or prepared; and
- Where indicated by signage that dogs are prohibited.

Public Interest Disclosures

Public Interests Disclosure Act 1994 (NSW) s 31(1): *Each public authority must, within 4 months after the end of each reporting year, prepare an annual report on the public authority's obligations under this Act for submission to the Minister responsible for the public authority. A copy of the report is to be provided to the Ombudsman*

The *Public Interest Disclosure Act 1994* (NSW) (PID Act), formerly the *Protected Disclosure Act 1994* (NSW), establishes a safe and protected system to encourage public officials to report serious wrongdoing. Pursuant to the PID Act and *Public Interest Disclosure Regulation 2011*, Council is required to report Public Interest Disclosures (PIDs) to the NSW Ombudsman on a six (6) monthly basis and to ensure that a policy and system of reporting is developed with employees, Councillors and stakeholders educated in relation to the PID Act.

The public interest disclosures system relates to the disclosure of:

- Corrupt conduct;
- Serious maladministration;
- Serious and substantial waste;
- Failure to comply with the system through which people can access government information; and
- A breach of the local government pecuniary interest requirements.

For more information on the PID Act, visit the NSW Ombudsman's website: <http://www.ombo.nsw.gov.au/what-we-do/our-work/public-interest-disclosures>.

Narrabri Shire Council has fully complied with these requirements and has fully reviewed and updated the relevant policies, procedures, and information systems. The Director of Corporate and Community Services reports to ICAC every six (6) months regarding Council's compliance with the relevant legislation and PID reports. Council has also provided and completed ICAC training for Managers and relevant Officers in corruption prevention and procurement. Narrabri Shire Council adopted and implemented an Internal Reporting – Public Interest Disclosure Policy and Procedure in 17 December 2013.

There has been 3 PIDs reported to Council in 2022/2023.

Public Access to Government Information (GIPA Act)

Government Information (Public Access) Act 2009 (NSW) s 125(1): *Each agency (other than a Minister) must, within 4 months after the end of each reporting year, prepare an annual report on the agency's obligations under this Act for submission to the Minister responsible for the agency. A copy of the report is to be provided to the Information Commissioner after the report has been tabled in each House of Parliament.*

Government Information (Public Access) Regulation 2018 (NSW) reg 8: *The annual report of an agency (other than a Minister) required to be prepared under section 125 of the Act must include the following—*

- (a) details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review,*
- (b) the total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications),*
- (c) the total number of access applications received by the agency during the reporting year that the agency refused, either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (Information for which there is conclusive presumption of overriding public interest against disclosure),*
- (d) information, as set out in the form required by the tables in Schedule 2, relating to the access applications (if any) made to the agency during the reporting year*

The *Government Information (Public Access) Act 2009 (NSW)* (GIPA Act) replaced the *Freedom of Information Act 1989 (NSW)* on 1 July 2010. The GIPA Act provides individuals the right to: obtain access to information held as records by State Government Agencies, a Government Minister, local government, and other public bodies; request amendments to records of a personal nature that are inaccurate; and appeal against a decision not to grant access to information or to amend personal records. The GIPA Act provides four (4) ways for government information to be released:

1. Open access information: We publish certain categories of information on our website as a matter of course; this is known as Open Access Information. If not published, the information is still accessible either for free or for the lowest cost possible. Open Access Information includes details of contracts, policies, and development applications, as well as many other categories of information.

2. Proactive release: We release as much other information as possible to the public free of charge and publish as much as possible on our website.

3. Informal release of information: Members of the public may contact us and ask for information. This is known as an informal request.

4. Formal access application for release of information: If information cannot be accessed through any of the above ways, members of the public may submit a formal access application. This report provides an account of our work for the period 1 July 2021 to 30 June 2022. During this time the focus of our activities was to meet the requirements of the GIPA Act and to establish simple processes for dealing with the informal release of information and with access applications.

The following documents relevant to the GIPA Act have been published on our website:

- Formal Access to Information Application form
- Disclosure Log.

In 2022/2023, Council received 10 formal access applications during the reporting year (including withdrawn applications but not invalid applications). In 2022/2023, Council refused a total of 0 access applications either wholly or in part because the information requested was information referred to in [Schedule 1 to the GIPA Act](#).

Applications Received

Type of Application	
Formal Applications	11
Informal Applications	62
Total	73

Applications Refused

Type of Refusal	
Partly ¹⁰	47
Wholly	3
Total	50

Number of Applications by Type of Applicant and Outcome¹¹

Applicant	Outcome								Total
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/ deny whether information is held	Application withdrawn	
Media	0	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0	0
Private Sector Business	0	0	1	0	0	0	0	0	1
Not for Profit Organisations or Community Groups	0	0	0	0	0	0	0	0	0
Members of The Public (Application by Legal Representative)	0	27	0	7	0	0	0	1	35
Members of The Public (Other)	6	20	2	6	1	0	0	2	37
Total	6	47	3	13	1	0	0	3	73

¹⁰ Any application that was a part refusal was one that was "released in part" with redactions of any information where a public interest against disclosure on the balance overrode a public interest for disclosure such as the redaction of personal information from property files.

¹¹ More than one decision can be made in respect of a particular access application.

Number of Applications by Type of Application and Outcome¹²

Applicant	Outcome								Total
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/ deny whether information is held	Application withdrawn	
Personal information applications ¹³	0	0	1	0	0	0	0	0	1
Access applications (other than personal information applications)	6	47	2	13	1	0	0	3	72
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0
Total	6	47	3	13	1	0	0	3	73

Invalid Applications

Reason for Invalidity	Number of Applications
Application does not comply with formal requirements (section 41 of the GIPA Act)	0
Application contravenes restraint order (section 110 of the GIPA Act)	0
Application is for excluded information of the agency (section 43 of the GIPA Act)	0
Invalid applications that subsequently became valid applications	0
Total number of invalid applications received	0

¹² More than one decision can be made in respect of a particular access application.

¹³ A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 of the GIPA Act) about the applicant (the applicant being an individual).

Conclusive Presumption of Overriding Public Interest Against Disclosure¹⁴

Matters listed in Schedule 1 of the GIPA Act

Number of Times Consideration Used	Number of Applications
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	1
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Total number of times consideration was used	1

Other Public Interest Considerations Against Disclosure

Matters listed in Section 14 of the GIPA Act¹⁵

Number of Occasions When Application Not Successful	Number of Applications
Responsible and effective government	10
Law enforcement and security	0
Individual rights, judicial processes, and natural justice	41
Business interests of agencies and other persons	1
Environment, culture, economy, and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0
Total number of occasions when application not successful	52

¹⁴ More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application).

¹⁵ Of the 52 that had public interest considerations against disclosure that outweighed public interest considerations for disclosure pursuant to GIPA Act s 14, 50 were released in part.

Timeliness

Timeliness of Applications	Number of Applications
Decided within the statutory timeframe (20 days plus any extensions)	10 ¹⁶
Decided within 20–35 days (by agreement with applicant)	0
Decided after 35 days (by agreement with applicant)	0
Not decided within time but access ultimately provided	0
Not decided within time (deemed refusal)	0
Total	10

Number of Applications Reviewed Under Part 5 of the GIPA Act

Type of Review and Outcome	Decision Varied	Decision Upheld	Total
Internal review	0	0	0
Review by the Information Commissioner ¹⁷	0	0	0
Internal review following recommendation under GIPA Act s 93	0	0	0
Review by the NSW Administrative Decisions Tribunal (ADT)	0	0	0
Total	0	0	0

Applications for Review Under Part 5 of the GIPA Act

Type of Application	Number of Applications
Applications by access applicants	0
Applications by persons to whom information the subject of access application relates (see GIPA Act s 54)	0
Total	0

Additional Information for Informal Access Applications

Number of Informal Access requests	
Received by the Agency in the Reporting Period	61
Decided by the Agency in the Reporting Period	60
Decided within 20 business days of receipt	46
Decided and notice in writing given to the applicant	60

¹⁶ Of the 11 formal applications submitted to Council, 1 was withdrawn by the applicant and resubmitted as an informal application as it sought property information that is considered as open access under the *Environment Planning and Assessment Act 1979* (NSW).

¹⁷ The Information Commissioner does not have the authority to vary decisions but can make recommendations to the original decisionmaker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Number of informal access requests decided by outcome	
Access granted in full	4
Access granted in part	41
Access refused in full	1
Referred to a formal access application	1
Conditions imposed	0

Number of informal access requests by information type	
Personal information of the requestor	0
Personal information of another person	0
Business information	0
Financial information	0
Other	61

Number of informal access requests by type of condition imposed	
Period of time to access information condition	0
View Access only condition	0
Limitation on use of information condition	0
Other	0

Number of instances	
Information released informally was then proactively released publicly by the Agency	0

Planning and Environment

Statement of Environment Upgrade Agreements

Local Government Act 1993 (NSW) s 54P(1): *A council must include particulars of any environmental upgrade agreement entered into by the council in its annual report, in accordance with any requirements imposed under section 406*

Council had no environmental upgrade agreements in place in 2022/2023.

Voluntary Planning Agreements (VPA)

Environmental Planning and Assessment Act 1979 (NSW) s 7.5(5): *A planning authority that has entered into one or more planning agreements must, while any such planning agreements remain in force, include in its annual report particulars of compliance with and the effect of the planning agreements during the year to which the report relates.*

In 2022/2023 Council had seven (7) Planning Agreements in place, detailed on the following page:

VPA	Start Date	Purpose	Amount	Balance at 30/06/2022	Balance at 30/06/2023 (est)	Comments
Narrabri Coal	2010/2011	Narrabri Community Infrastructure		\$-	\$-	Funded Narrabri CCBD CCTV upgrade.
Boggabri Coal (interim contributions pre-VPA)	25/01/2012	Community Infrastructure	\$900,000 (\$150,000 every 3 months until formal VPA enacted)	\$-	\$-	\$1,000,000 committed to funding the Narrabri CDB upgrade.
Boggabri Coal	01/03/2013	Upgrade Boggabri Caravan Park and Swimming Pool	\$1,600,000	\$25,548	\$15,597	Committed to Boggabri Pool upgrades in 2020/21.
		Replace bridge over Namoi River and associated works on Harparary Rd	\$4,300,000	\$2,679,511	\$2,692,910	Replacement of Harparary Bridge completed. Additional grant funding complimented the project. Preliminary established for Brown's Lane intersection and sealed.
		Boggabri HACC	\$200,000	\$-	\$-	Funds paid directly to Boggabri HACC in June 2013
		Contribution to Narrabri Aquatic Centre	\$2,500,000	\$-	\$-	Loan repayment (Aquatic Centre – 2018/2019)
		Environmental Fund	\$100,000	\$-	\$-	To be used as directed by the Community Consultative Committee.
Whitehaven Coal (Maules Creek)	02/05/2014	Upgrade Infrastructure & Roads including Therribri Road & Tarriaro Bridge	\$6,000,000	\$930,919	\$-	\$647,218 used to partly fund Tarriaro Bridge replacement.
						\$2,479,622 previously spent on Therribri Road.
						\$1,633,987 used to assist funding the Baan Baa Water Scheme.
						\$652,000 committed to upgrading Wavehill Road.
						\$935,573 used for the construction of a new cell at the Narrabri Waste Management Facility
		Upgrade Narrabri Airport	\$5,000,000	\$-	\$-	Fully spent at Airport.
			\$800,000	\$667,267	\$447,423	\$73,366 used to purchase the Boggabri Bowling Club.

VPA	Start Date	Purpose	Amount	Balance at 30/06/2022	Balance at 30/06/2023 (est)	Comments
		Boggabri Town & Surrounds				\$16,963 used to fund the Boggabri Childcare Study.
						\$19,256 used to fund 50% of the Vickery Park Shade Shelter
						\$12,520 used to install additional Middle Park picnic table and shelter
						\$322,000 committed to fund the Boggabri Showground Pavilion.
						\$60,000 committed to fund the Boggabri Tractor Shed.
						\$120,000 committed to fund the Boggabri CBD and Business Activation Project.
						\$274,800 committed to the purchase of a new Doctor's residence
		Maules Creek Community	\$275,000	\$83,512	\$83,930	\$8,009 used to fund the Maules Creek War Memorial
						\$4,967 used to fund the Maules Creek Hall Upgrade.
						List of community priorities established (Resolution 031/2018).
		Narrabri Shire CBD Upgrade	\$1,250,000	\$168,084	\$146,508	\$760,518 spent on Narrabri's CBD.
						\$390,220 spent on Wee Waa's CBD.
						\$263,694 spent on Boggabri's CBD.
		Environmental Fund	\$100,000	\$-	\$-	To be used as directed by the Community Consultative Committee.
		Royalties	\$0.075 per Sold Tonne			
		Environmental Fund	\$100,000	\$-	\$-	To be used as directed by the Community Consultative Committee.
		Royalties	Whitehaven Coal (Tarrawonga Expansion)			15/12/2016
Whitehaven Coal (Tarrawonga)		Construct and Seal Roads around Tarrawonga Mine	\$1,400,000	\$1,511,600	\$1,519,158	Committed to Manilla Rd - MR357 Rangari Rd
Specialised Quarries & Concrete Pty Ltd	11/011/2014	Wave Hill Road Maintenance Plan	\$1.12/tonne of Product for the upgrade of Part of Wave Hill Road. \$0.20/tonne of product for the ongoing maintenance of Wave Hill Road			Offset Council cost in constructing and sealing initial stage of Wavehill Road.

VPA	Start Date	Purpose	Amount	Balance at 30/06/2022	Balance at 30/06/2023 (est)	Comments
Santos Ltd	21/12/2022	Narrabri Airport Terminal	\$10,000,000	\$2,000,000	\$1,999,868	
		Narrabri Airport Landside Development				
		Narrabri Sports and Tourism Precinct				
		Narrabri CBD Masterplan Upgrades				
		Narrabri Library Relocations allowing for CUC expansion				
		Community Infrastructure	0.025% of annual Royalties or \$200,000, up to total of \$3,000,000			Funding to commence 6 years after second instalment of \$10,000,000
		Road Maintenance	\$1,500,000			

Note. Interest accrues on unspent balance each year.



Swimming Pool Compliance

Swimming Pools Act 1992 (NSW) s 22F(2): A local authority that is a council must include in its annual report under section 428 of the Local Government Act 1993 such information (if any) in relation to inspections under this Division as is prescribed by the regulations

Swimming Pools Regulation 2018 (NSW) reg 23: For the purposes of section 22F (2) of the Act, a local authority that is a council must include in its annual report under section 428 of the Local Government Act 1993 the number of inspections that it carried out under Division 5 of Part 2 of the Act that—

- (a) were of tourist and visitor accommodation, or
- (b) were of premises on which there were more than 2 dwellings, or
- (c) resulted in the council issuing the following—
 - (i) a certificate of compliance under section 22D of the Act,
 - (ii) a certificate of non-compliance under clause 21 of this Regulation.

Type of Inspection Conduction	Number of Inspections
Inspections of swimming pools located at tourist and visitor accommodation facilities	5
Inspections of premises with more than two (2) dwellings	0
Inspections resulted in the issuance of a Certificate of Compliance under Section 22D of the <i>Swimming Pools Act 1992</i> (NSW)	23
Inspections resulted in the issuance of a Certificate of Non-Compliance under Regulation 21 of the <i>Swimming Pools Regulation 2018</i> (NSW)	8
Total	36

Condition of Public Works

This Public Works Report includes a statement of the current condition of the asset, an estimate of the amount of money required to bring the asset up to a satisfactory standard, an estimate of the annual expense of maintaining the asset at that standard and Council's program of maintenance for 2022/2023. For more information please see Council's [Asset Management Policy](#).

Please refer to Special Schedule 7 of the Annual Financial Statements for the full condition report.

Open Spaces

Council Owned and Maintained Public Buildings and Facilities	Number
Ovals	14
Area Maintained for Sporting Facilities	14.5 Ha
Area Maintained for Recreation Parks	50 Ha
Area Maintained for Stormwater and Drainage	221 Ha



Figure 7 Dangar Park Narrabri

Public Buildings

Council owns and operates a large number of buildings for its own operations and associated uses and are maintained at a level to support and maintain these uses.

Council Owned and Maintained Public Buildings and Facilities	Number
Offices and Depots ¹⁸	5
Swimming Pools and Associated Facilities	3
Playgrounds	12
Skate Parks	3
Sporting Amenity Blocks	5
Entertainment Facilities ¹⁹	1
Libraries	3
Community Halls	1
Public Toilets	11
Total	44

¹⁸ Includes the Visitor Information Centre, located at Tibbereena Street, Narrabri.

¹⁹ Includes The Crossing Theatre, located at Tibbereena Street, Narrabri.

Transportation Assets

Council maintains a large portion of the Shire's transport network to ensure residents can travel across and through the Shire in a safe and timely manner. However, Council is not responsible for the maintenance of the Newell Highway and the Kamilaroi Highway, these are maintained by Transport for NSW.

Council Managed Road Assets	
Road Assets	Kilometres
Regional Roads	169
Collector Roads	430
Local Access Roads	1,565
Narrabri Streets	93
Wee Waa Streets	31
Boggabri Streets	35
Village Streets	21
Total Road Network	2,344

Total Regional and Local Road Assets By Surface Type	Kilometres
Spray Seal	660
Asphalt	3
Concrete	2
Gravel	1,667
Natural Surface	12
Total Road Network	2,344

Pathway	Metres
Bellata	807
Boggabri	3,289
Narrabri	17,003
Wee Waa	6,774
Total	27,873

Kerb and Gutter	Metres
Bellata	1,401
Boggabri	16,032
Gwabegar	148.13
Narrabri	83,912
Pilliga	336.09
Wee Waa	28,857
Total	130,686

Bridges and Major Culverts	Quantity
Concrete	23
Culvert Box	32
Culvert Pipe	3
Timber	1
Timber Steel Bridge	1
Total	60

Stormwater Drainage

Council maintains stormwater drainage in the Shire to prevent localised flooding and damage and discharge stormwater in a sustainable manner.

Council Managed Drainage Assets	Quantity
Pipe	561
Culvert	357
Drainage	190
Pit Drain	554
Concrete Drain	3
Stormwater Channel	1
Total Drainage Network	1,666

Water and Sewer

Council is responsible for providing potable water to connected residential areas of Narrabri, Wee Waa, Pilliga, Boggabri, Baan Baa, Gwabegar and Bellata. Council is not responsible for the maintenance of the on-river weirs on the Namoi River, nor is it responsible for the maintenance of weirs or storage systems on any other riparian system.

Summary of Water Assets		
Total number of water connections	4,660	
Sub-Artesian Drinking Quality Bores	11	
Non-Potable Bores (used to maintain Parks and Open Spaces)	3	
Reservoirs	13	
Water Towers	3	
River Intakes (used to maintain Sports Fields)	1	
Council Managed Water Mains (Pressure Pipes)	Quantity	Length (meters)
Bellata	42	5,392
Boggabri	135	35,286
Gwabegar	45	3,581
Narrabri	1,341	82,580
Pilliga	36	5,387
Wee Waa	273	28,567
Total Water Supply Network	1,872	160,792



Figure 8 SUEX undertaking works for the Ice Pigging Program

Summary of Sewer Assets		
Total number of sewer connections	3,768	
Council Managed Sewer Mains (Sewer Lines)	Quantity	Length (meters)
Bellata	0	0
Boggabri	136	12,447
Gwabegar	0	0
Narrabri	1,068	91,117
Pilliga	0	0
Wee Waa	383	24,357
Total Sewerage Network	1,587	127,921



Figures 9 and 10 New amenities block at Wee Waa Cemetery

Bush Fire Hazard Reduction

Bush fire hazard reduction within Narrabri Shire is carried out in conjunction with the NSW Rural Fire Service. In 2022/2023, the following activities occurred in relation to bush fire hazard reduction:

Hazard Reduction Activities	
Fire permits were issued to local landholders in the Shire	144
Hazard reduction burns were conducted by brigades throughout the Shire	8
Area of private property, Council and Crown Land hazard reduced through controlled burns	49Ha
Funding obtained from the RFS to enhance Council's slashing program to allow strategic slashing in fire prone areas across the Shire	\$23,934
Community Education Events conducted by the RFS (including Shows, Presentations, Parades and other like events)	10
Incidents responded to by Brigades in the Shire	193
Incidents requiring multi agency and external assistance through a Section 44 Emergency Declaration	2
Incidents in other Local Government Areas responded to by Narrabri Shire Brigades	Quirindi & Coonamble



Figure 11: Yarrie Lake
Annual Report 2022/2023

An abstract graphic design featuring several hexagons in various shades of green, purple, and grey. A large green hexagon is the central focus, with the text 'Principal activities' overlaid on it. To its left is a dark purple hexagon, and to its right is a smaller light green hexagon. Above the central hexagon is a grey hexagon. The entire composition is framed by a large, thin green hexagonal outline. Dashed lines and solid lines of different colors (green, purple, grey) weave through the hexagons, creating a sense of movement and connection.

Principal *activities*



NARRABRI SHIRE
DISCOVER THE POTENTIAL

Directorate: General Manager

Emergency Management

Action(s)		Progress	Target	%	Status
2.3.1.4	Advocate for information sharing processes between response agencies.	This item is complete.	30/06/2023	100%	Achieved
2.3.1.6	Assess and manage the impacts of climate change (such as heat, floods, storms and drought) on Council's assets and services	Included in Asset Management Plans. Further investigations required once resources allow. Asset Management Plans due for renewal late 2024.	30/06/2023	100%	Achieved

Governance and Corporate Planning

Action(s)		Progress	Target	%	Status
4.1.2.1	Develop Council's Service Review Strategy	Service Review Strategy has been adopted by MANEX, with Services selected for review in the 2023/2024 financial year. A four-year plan for service reviews will be set by 30 June 2024 in order to align with the Council term.	30/06/2023	100%	Achieved
4.1.2.2	Ensure Council complies with public access to information requirements pursuant to the relevant legislation	GIPA applications are processed on time in accordance with the Act.	30/06/2023	100%	Achieved
4.1.2.3	Implement an electronic Delegations Management System	Electronic Delegations Management system implemented, due for rollout in Quarter 1 2023/2024.	30/06/2023	100%	Achieved
4.1.4.1	Review and update Council's Code of Conduct	This item is complete.	30/06/2023	100%	Achieved
4.1.4.2	Review and update Council's Code of Meeting Practice	This item is complete.	30/06/2023	100%	Achieved
4.2.1.5	Review and update the Narrabri Shire Community Engagement Strategy (and ensure barriers to access are considered and mitigated)	Community Engagement Policy was reviewed and adopted in Quarter 2 2023. and the Community Engagement Strategy was publicly exhibited in April 2023 and adopted in May 2023.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
4.3.1.3	Undertake a review of all Council Policies and Operational Protocols	Corporate and Commercial Services Directorate conducted July/August 2022. Planning and Sustainability Directorate conducted August/September 2022. Infrastructure Delivery Directorate to be conducted September/October 2022. Policy review completed as at 20 December 2022. Planning for Operational Protocol Review occurred and planned for completion by 30 June 2024.	30/06/2023	100%	Achieved

Human Resources

Action(s)		Progress	Target	%	Status
4.3.2.10	Investigate and implement a data capture system to help inform Council operations and Workforce Management	Reviewed the way data is captured in the current system and have put steps in place to ensure accurate data is captured.	30/06/2023	100%	Achieved
4.3.2.11	Investigate non-salary-based incentives for Council Staff	Flexible Work Operational Protocol has been updated to accommodate hybrid work arrangements. The team has also explored obtaining lease back vehicles for certain hard to fill roles.	30/06/2023	100%	Achieved
4.3.2.12	Investigate opportunities to support a culturally diverse workforce	Diversity Groups are implemented and regularly meet with members of the Executive team. Due to workload factors for most staff the groups have not been as active as intended however this will change with time and resource availability.	30/06/2023	100%	Achieved
4.3.2.13	Update Council's Equal Employment Opportunity (EEO) Management Plan	This item is complete. Council's EEO Management Plan has been through consultation with Council Staff.	30/06/2023	100%	Achieved
4.2.3.14	Continue to implement Council's Mature Aged Workforce Strategy	Transition to retirement protocols are being implemented.	30/06/2023	100%	Achieved
4.3.2.17	Develop and conduct Recruitment Workshops for people of all abilities to increase understanding the local government recruitment process	Not yet commenced due to competing operational priorities and resourcing limitations.	30/06/2023	0%	Not Achieved
4.3.2.18	Develop an Easy Read fact sheet for people considering applying for a job with local government	Fact sheet developed and available on Council's website through the Careers page.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
4.3.2.8	Develop Council's Entry Level Employment Strategy	Increase support across the organisation for entry level employment strategies. Internal protocol for Apprenticeships and Traineeship pathway developed. Opportunities for Entry Level Employment Strategy are consistently reviewed. Recently implemented an Education Support Strategy for career development opportunities.	30/06/2023	100%	Achieved
4.3.3.3	Implement disability awareness training for all Councillors and staff and include in Council's onboarding process	Council is currently in the process of investigating options to roll out to all staff and Councillors.	30/06/2023	0%	Not Achieved
4.3.4.1	Conduct annual Staff Recognition Program	An organisational values-based philosophy is presently bedding into the 'way we work' at council. The award process will follow during the next 12-months	30/06/2023	0%	Not Achieved
4.3.4.2	Ensure all staff are appropriately inducted into Council's premises, systems, policies and processes	This item is complete. Re-introduction of face-to-face inductions covering essentials such as WHS, HR/Payroll, Code of Conduct, and Public Interest Disclosures. Face-to-face inductions are run bimonthly.	30/06/2023	100%	Achieved

Risk and Work Health & Safety

Action(s)		Progress	Target	%	Status
1.3.2.4	1.3.2.4 - Review volunteering policy to ensure Council volunteering opportunities are accessible and inclusive	No current policy to be reviewed. To be dealt with in early 2023/2024	30/06/2023	0%	Not Achieved
4.1.2.10	4.1.2.10 - Conduct annual Business Continuity Plan (BCP) exercises and update as required	Activation of BCP for the flood event in October 2022 was utilised as an exercise. Review conducted Quarter 4 2022/2023 based on experience and feedback from activation and structural changes in Council.	30/06/2023	100%	Achieved
4.1.2.11	4.1.2.11 - Conduct quarterly Audit Risk and Improvement Committee meetings	First meeting was held on 12 September 2022. Second meeting held 5 December 2022. Third meeting held 6 March 2023. Fourth meeting held 15 May 2023.	30/06/2023	100%	Achieved
4.1.2.12	4.1.2.12 - Continue to implement Council's Internal Audit Program	Two out of the 3 internal audits are completed. The third was planned for Q4 once Payroll moved to finance. As a result of several factors, Payroll did not get moved to finance in this period, but is due to move in Q1 2023/2024. Furthermore, there was some difficulty in obtaining an auditor. An auditor has now been engaged in Quarter 4 2022/2023 and is scheduled to carry out work in Quarter 1 2023/2024.	30/06/2023	75%	Not Achieved

Action(s)		Progress	Target	%	Status
4.1.2.13	4.1.2.13 - Deliver and maintain Council's Safety Audit System	Vault being widely and effectively used. Training occurring at inductions. Ongoing efforts to ensure use. Further implementation of Chemical Monitoring system occurred in Quarter 4 2022/2023. Anticipated to continue implementing this system and enhancing Vault use into 2023/2024 and beyond.	30/06/2023	100%	Achieved
4.1.2.14	4.1.2.14 – Develop Council's Internal Audit Strategy	This item is complete.	30/06/2023	100%	Achieved
4.1.2.16	4.1.2.16 – Finalise Council's Fraud and Corruption Plan	ICAC Model Policy adopted by Council in Quarter 2 2022/2023. Risk universe being implemented into new Risk Management tool.	30/06/2023	100%	Achieved
4.2.2.13	4.2.2.13 - Work with the NSW Audit Office to advocate for a more efficient Internal Audit Strategy	Council refers to the Audit Office of NSW Audit Program when developing and implementing its 3 year Internal Audit Program to ensure the two programs did not overlap.	30/06/2023	100%	Achieved
4.3.4.10	4.3.4.10 - Conduct quarterly Health and Safety Committee meetings	Meetings held in August and November 2022 and February 2023. Quarter 4 2022/2023 meeting planned for July 2023.	30/06/2023	100%	Achieved
4.3.4.11	4.3.4.11 - Ensure the delivery of compliance and awareness training to required staff	Face-to-face Inductions re-established. Continued adjustment to be made based on feedback.	30/06/2023	100%	Achieved
4.3.4.12	4.3.4.12 - Implement an annual Health and Wellness Day for Council's employees	This item is complete.	30/06/2023	100%	Achieved
4.3.4.13	4.3.4.13 - Implement Council's Integrated Management System (WHS, Environment and Quality)	Council adopted a number of documents required to underpin IMS. Council sought a draft IMS from its consultants in Quarter 3 2022/2023. Due to staffing issues at the consultant, the draft IMS is due to be provided in Quarter 1 2023/2024.	30/06/2023	30%	Not Achieved
4.3.4.14	4.3.4.14 - Investigate and implement opportunities to improve employees health and wellbeing	The Governance and Risk team has consulted with Statecover to utilise planning tools they have available that will enable Council to take a strategic approach to health and wellbeing, including a healthy workplace audit. Council took part in an assessment of its musculoskeletal injury management in November 2022. The Governance and Risk Section arranged for a psychologist to deliver group mental health and wellbeing awareness training to staff and offer individual sessions with employees who wanted. Council's Health and Wellbeing day/s included health monitoring efforts. Thirteen Mental Health First Aid Officers will be trained in early August. Training for creating a psychologically safe workplace was booked in Q4 and is due to occur in early July 2023.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
4.3.4.8	4.3.4.8 - Organise and execute Council's Safety Awards annually	At the monthly Peak Safety BBQ in August 2022, the Governance and Risk Section launched Council's WHS Incentive Program to reward safety acts and promote a positive safety culture. Each month up to 4 recipients will receive an award at the Peak Safety BBQ. Awards are ongoing.	30/06/2023	100%	Achieved
4.3.4.9	4.3.4.9 - Review and implement Council's Risk Management Framework	An Implementation Plan has been endorsed by MANEX and the ARIC. Progress reports on the progress of implementation commenced in September 2022 and will be provided monthly. Enterprise Risk Management foundations training was provided to Senior Management, the ARIC, Managers and Coordinators in Quarter 2 2022/2023. Individual training on Risk Module in TechOne was delivered to Managers in Quarter 3 2022/2023. Follow up support is currently underway to ensure full utilisation of the system. New tool selected due to performance and user experience issues with the first. Implementation of new tool to occur in early 2023/2024. While in the early stages, Council is utilising its risk management framework.	30/06/2023	100%	Achieved

Directorate: Chief Financial Officer

Airport

Action(s)		Progress	Target	%	Status
2.2.1.1	Review and update the Narrabri Airport Master Plan and Hanger Sub-division Plans (including land use review and needs analysis)	Master Plan refresh was scheduled to commence Quarter 4 2022/2023. Management Staff and priority changes have forced a timeline change. Currently investigating the redevelopment of the Master Plan to take account of current and future demand and the travel environment post-COVID.	30/06/2023	0%	Not Achieved
2.2.1.2	Narrabri - Airport - Conduct an assessment of the runway	Daily serviceability inspections undertaken in addition to annual technical inspections.	30/06/2023	100%	Achieved
2.2.1.4	Narrabri - Airport - Investigate opportunities for increased utilisation	The investigation of opportunities will form part of the Master Plan works. Minor developments consistent with the current Master Plan are currently being contemplated.	30/06/2023	75%	Not Achieved

Aquatic Facilities

Action(s)		Progress	Target	%	Status
1.2.2.111	Narrabri - Pool - Investigate and complete an upgrade of the 50m pool and equipment	This strategy will need to be included with the aquatic recreational facility master plan. Further scoping and consultation to occur in Quarter 4 2024. No funding source for the upgrade of the 50m pool identified in Quarter 1 2024. Staff will continue to investigate funding opportunities.	30/06/2023	0%	Not Achieved
1.2.2.12	Narrabri - Pool - Investigate and implement accessibility upgrades	Preliminary site inspections undertaken and accessibility upgrades identified and ordered. Works to be undertaken during winter shut down period in Quarter 1 2023/2024.	30/06/2023	50%	Not Achieved
1.2.2.16	Wee Waa - Pool - Investigate and implement accessibility upgrades	Preliminary site inspections undertaken and accessibility upgrades identified and ordered. Works to be undertaken during winter shut down period in Quarter 1 2023/2024.	30/06/2023	50%	Not Achieved
1.2.2.2	Boggabri - Pool - Investigate and implement accessibility upgrades	Preliminary site inspections undertaken and accessibility upgrades identified and ordered. Works to be undertaken during winter shut down period in Quarter 1 2023/2024.	30/06/2023	50%	Not Achieved
1.2.2.43	Pilliga - Bore Baths - Resheet internal road	Investigating costings and scoping works to ensure project is ready to be delivered in 2023/2024 when there is minimal demand for camping.	30/06/2023	5%	Not Achieved

Action(s)		Progress	Target	%	Status
1.2.2.9	Narrabri - Investigate the feasibility of a large scale aquatic recreational facility	Scope of works to be developed and included in the Narrabri Aquatic Facility Master Plan.	30/06/2023	10%	Not Achieved
2.1.2.1	Pilliga - Bore Baths - Tree planting program	This project will align with the potential re sheeting project and master planning. Additional grant funding may be required. Crown land agreement will need to be investigated.	30/06/2023	15%	Not Achieved

Communications

Action(s)		Progress	Target	%	Status
4.1.3.1	Raise awareness of support services available and connect people to relevant service providers in times of adverse events	Recent updates have included: Flooding and road closures, Foot in Mouth disease and Varroa Mite. Maintain updates as a service to the community.	30/06/2023	100%	Achieved
4.2.3.2	Develop the Council's Communications Strategy	Preliminary research conducted and scope identified. Development of the Strategy deferred to 2023/2024 due to competing priorities.	30/06/2023	10%	Not Achieved
4.2.3.3	Finalise Council's Internal Style Guide	Draft developed, to be submitted to MANEX. Scheduled to be completed in 2023/2024.	30/06/2023	25%	Not Achieved
4.2.4.1	Regularly undertake community education to raise awareness of potential adverse events and provide agency information on how businesses and households can prepare and respond	Ongoing media releases and Facebook posts. Additional regular updates to the Narrabri Shire Council Website. Maintain updates as a service to the community.	30/06/2023	100%	Achieved
4.3.3.2	Review and update Council's Website to modernise and incorporate 'self-service' opportunities increasing accessibility for community members	Successful launch of new website April 2023.	30/06/2023	100%	Achieved

Customer Services

Action(s)		Progress	Target	%	Status
4.2.4.2	Ensure customer service procedures are reviewed and continuously improved, including Council's Customer Service Charter	Currently reviewing procedures with new staff and updating as required. Customer Service Charter was updated in Quarter 1 2022/2023 to align with the current CSP and values.	30/06/2023	100%	Achieved
4.2.4.3	Investigate the upgrade of Council's Customer Relations Module	Critical improvements identified and a roadmap is being developed with Council's software provider, TechOne. .	30/06/2023	100%	Achieved
4.3.1.1	Develop and implement procedures for all front-line customer service staff to improve service delivery and complaints handling for people with a disability	Risk and Safety are assisting in developing a procedure.	30/06/2023	25%	Not Achieved

Financial Services

Action(s)		Progress	Target	%	Status
4.2.3.4	Investigate potential changes to Council's Rates and Water Notices to improve their readability	Notices are in standard format for TechOne and Councils print house therefore no changes are recommended to the notices. An information sheet is being developed on how to read the notices to better inform the community on what is included in these.	30/06/2023	100%	Achieved
4.2.3.5	Produce Annual Factsheets regarding Council's Budget and Financial Statements to improve community understanding of Council's financials	Examples identified and one-page document printed for the public to have a snapshot of the major budget highlights for 2023/2024. Continual revision of the information will be undertaken, to ensure the public are informed as to financial position of Council.	30/06/2023	100%	Achieved
4.3.1.2	Review procurement process to reflect best practice.	Procurement policy has been reviewed by staff, Procedures and manuals will be reviewed later in the year. Constantly reviewing processes to find improvement, procurement team leader is conducting procurement training every Tuesday for new staff and refreshers for current staff to improve compliance with procurement policy and procedures.	30/06/2023	100%	Achieved
4.3.2.1	Annually review Council's Rating Structure to ensure equity and fairness in rating distribution.	Occurs annually when developing budget. Annual review complete in line with the development of the 2023/2024 Budget.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
4.3.2.2	Review and monitor Council's financial risk profile across the organisation.	Is undertaken on an annual basis. Currently being reviewed in depth during the development of the 2023/2024 Budget process.	30/06/2023	100%	Achieved

Fleet Management

Action(s)		Progress	Target	%	Status
2.1.4.1	Identify opportunities to reduce Council's fuel consumption	Looking into EV assets as an alternative to existing fleet, however this is currently limited as charging points limited in usage areas. Investigating transition of some small plant to battery-operated assets, noting charging Infrastructure required – investigate possible grants or outside funding sources. Sourcing of Hybrid LV's being best option at this stage, will continue to monitor technological advances in this area. Also monitoring consumption data to recognise trends and optimise usage and efficiency of fleet.	30/06/2023	100%	Achieved
4.3.2.5	Develop Council's Workshop Upgrade Plan	Discussions to commence with Fleet staff as to requirements prior to Property Services progressing with Master Plan Development initiation.	30/06/2023	0%	Not Achieved

Information Services

Action(s)		Progress	Target	%	Status
4.3.2.23	Develop an Information Services Asset Renewal Program	Client asset renewal program completed for 2022/2023. New renewal program to be created for all other asset subtypes in 2023/2024.	30/06/2023	100%	Achieved

Property Services

Action(s)		Progress	Target	%	Status
1.2.2.50	1.2.2.50 - Boggabri - Caravan Park- Investigate opportunities for expansion and increased utilisation	Have identified suitable area for expansion, however, currently a Land Claim is restricting further expansion. Business review of caravan park recently undertaken. Business review identified potential for leasing the site - separate report to be provided to Council in relation to this. Council has recently spoken with an operator who has displayed an interest in leasing the facility.	30/06/2023	100%	Achieved
1.2.2.53	1.2.2.53 - Develop Council's Asbestos Removal Strategy for Council property	Asbestos register is being updated. Building inspection reports including review of condition of asbestos. Ongoing prioritisation of asbestos removal within Facility Management Plans.	30/06/2023	75%	Not Achieved
1.2.2.56	1.2.2.56 - Wee Waa - Identify appropriate community use for the former NAB building	A community survey is being carried out in July/August 2023 for the development of the Master Plan for recreation and memorial integration with former NAB Building due the same period.	30/06/2023	75%	Not Achieved
1.3.1.6	1.3.1.6 - Narrabri - Old Gaol - Investigate opportunities for revitalisation	Pending grant confirmation and agreement to be established to achieve revitalisation goals.	30/06/2023	25%	Not Achieved
2.1.2.3	2.1.2.3 - Develop and implement Plans of Management for urban open spaces and environmental areas	A draft Plan of Management has been provided to Council by the engaged consultant for review. Awaiting draft for remaining 3 Plans of Management.	30/06/2023	25%	Not Achieved
2.2.2.1	2.2.2.1 - Market and transact Council's developed sites	Council is currently in re-negotiation with the purchaser of the final lots from Shannon Estate Stage 1. As of July 2023, settlement is completed and all lots in Stage 1 are now sold.	30/06/2023	100%	Achieved
2.3.1.7	2.3.1.7 - Advocate for the provision of generators to power emergency facilities and critical infrastructure	The Crossing Theatre back-up generator pending receipt of state government funding.	30/06/2023	100%	Achieved
2.3.1.9	2.3.1.9 - Narrabri - The Crossing Theatre - Gas Bottle relocation	This item is complete.	30/06/2023	100%	Achieved
4.1.1.5	4.1.1.5 - Narrabri - Library - Develop Master Plan	Library location is proposed to be moved to the Tourism Hub. Library Master Plan will be incorporated within the Master Plan for the Precinct at Tourism Hub to be scoped and developed.	30/06/2023	0%	Not Achieved
4.3.1.4	4.3.1.4 - Develop strategies and policies for the management of Council's real property and associated assets	Ongoing. Proposed policies and procedure being informed by asset data, facility management plans and existing practices. Council investigating asset management system (TechOne)	30/06/2023	50%	Not Achieved

Action(s)		Progress	Target	%	Status
4.3.2.30	4.3.2.30 - Develop Council's Facilities Management Policy and Operational Protocol	Ongoing. Preparation of Facility Management Plan's are well underway. One draft Facility Management Plan has been submitted to Council for review by engaged consultant. All Facility Management Plan's to be completed 2023/2024.	30/06/2023	25%	Not Achieved

Saleyards

Action(s)		Progress	Target	%	Status
4.1.1.6	Narrabri - Saleyards - Annual Business Review	Internal Audit undertaken in Quarter 2 2022/2023. Business Review completed however minimal information available for a quality business review in 2022/2023 due to lack of sales, as reflected by reported KPI's. Meeting to be scheduled in 2023/2024 with the Agents Committee to discuss ongoing usage for the Saleyards.	30/06/2022	100%	Achieved

The Crossing Theatre

Action(s)		Progress	Target	%	Status
1.2.4.1	Engage with community based art groups to develop an exhibition program at The Crossing Theatre and The Crossing Café	The Crossing Theatre was the CREATE 2023 host venue which utilised all available spaces for local artists to display their works for 3 weeks.	30/06/2023	100%	Achieved
1.2.4.2	Identify external funding opportunities to assist with the provision of events through The Crossing Theatre	Council has secured \$70,000 of funding for CREATE 2023. Further funding opportunities to assist with events yet to be identified.	30/06/2023	100%	Achieved
1.2.4.3	Identify new products and opportunities for the community to engage with at The Crossing Theatre	The Crossing Theatre opened cinemas over the public holidays. The community utilised the cinemas well with good attendance rates. The Crossing Theatre began weekend cafe trade, including breakfast, and introduced earlier cinema sessions on both Saturday and Sunday. The Crossing Cafe has seen consistent patronage since opening and is anticipated to increase.	30/06/2023	100%	Achieved
3.2.3.2	Review and update Council's event management processes and procedures to include access and inclusion criteria and information	The Community Event Policy and Community Event Manual provide inclusion criteria and information. A link to a user-friendly toolkit for accessible and inclusive events guide developed by the NSW Government is also provided. Content to be increased.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
3.2.3.3	Review and update Councils Events Application to include accessibility considerations within site plan	Council adopted the Community Event Policy on 26 July 2022, accessibility consideration is outlined in the policy and further detailed in the Community Events Manual. Workshop to be offered with community groups to go through the new process.	30/06/2023	100%	Achieved
4.2.4.6	Investigate and implement community based organisations catering packages for meetings to be held at The Crossing Café	The Crossing Theatre updated its event menus and pricing. Coffee and cake specials are made available in the cafe.	30/06/2023	100%	Achieved
4.2.4.7	Investigate opportunities to enhance the experience of patrons attending The Crossing Café	The Crossing Theatre staff and management are continuously looking for opportunities to enhance our guest experience. The Crossing Cafe now offers brunch from 9:00am Monday to Friday and breakfast from 7:30am Saturday/Sunday. Opportunities to develop staff competency to ensure the best guest experience are being investigated.	30/06/2023	100%	Achieved

Directorate: Planning and Sustainability

Community Development

Action(s)	Progress	Target	%	Status	
1.1.1.1	Shire Wide - Support and encourage the provision of education programs in collaboration with other services to reduce the impacts of health issues (including mental health and addiction)	Crime Prevention Week was held from the 19 to 24 June 2023 in partnership with the NSW Police and Narrabri and District Community Aid Service. This included sessions on cyber bullying, cyber safety, drug and alcohol minimisation, and Domestic Violence.	30/06/2023	100%	Achieved
1.1.1.2	Work collaboratively with government and local agencies to promote and support health and wellbeing programs (including mental health services)	The Youth Mental Health Podcast project is completed. The school students worked with their mentors and have now produced their own podcast. This was launched on 28 April 2023 during Youth Week and is available on Spotify and Council Website	30/06/2023	100%	Achieved
1.1.2.1	Shire Wide - Support and encourage the provision of education programs in collaboration with other services to decrease the impact of domestic violence within the community	A session on Domestic Violence was delivered during Crime Prevention Week on the 19 June 2023	30/06/2023	100%	Achieved
1.1.4.1	Conduct a childcare skills shortage study and investigate how Council can work to improve this	Council has noted the contents and recommendations of the three childcare reports being the Draft Child Care Needs Analysis Report, Draft Child Care Options Report and the Service Modelling and Feasibility Report.	30/06/2023	100%	Achieved
1.2.2.31	Investigate the demand and viability for youth spaces across the Shire	The possibility of a PCYC being established in Narrabri has been identified and will be considered and assessed as part of precinct Master Planning processes.	30/06/2023	100%	Achieved
1.2.3.1	Advocate for local businesses to become more accessible and inclusive	Council has secured funding for printing and distribution of All Inclusive Business Brochures; manufacturing of 500 braille signs for retailers throughout the Shire; upgrade of numerous kerb ramps throughout the Shire and installation of a Hearing Loop in Council Chambers. Advocacy is ongoing and forms part of Council's Access and Inclusion Advisory Committee activities.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
1.2.4.4	Develop the Narrabri Shire Public Art Strategy	The draft Public Art Policy has been endorsed by Council and the Public Art Advisory Committee is currently being formed. This Committee will be integral to the delivery of public art strategic initiatives.	30/06/2023	100%	Achieved
1.3.2.1	Successfully organise and run National Volunteers Week	Council called for nominations for the 2023 National Volunteers Week and the award was held in May at The Crossing Theatre, followed by a lunch.	30/06/2023	100%	Achieved
1.3.2.2	Successfully organise and run the Lillian Hulbert Scholarship and award presentation	This item is complete.	30/06/2023	100%	Achieved
1.3.2.3	Work with local response agencies and support organisations to build their volunteer base	A social media campaign was held to encourage the community to enlist for volunteering with local response agencies.	30/06/2023	100%	Achieved
1.3.3.1	Advocate for the introduction of 'neighbour helping neighbour' and 'phone a friend' programs	A social media campaign encouraging the community to watch out for their neighbours was held in June 2023. This included useful tips and suggestions for a more connected community.	30/06/2023	100%	Achieved
1.3.3.2	Shire Wide - Investigate the implementation of a Community Connect Day	Funding was secured from the NSW Government for a Community Connect Day at Gwabegar. This was held on the 3 June 2023.	30/06/2023	100%	Achieved
2.1.1.1	Boggabri - Investigate the development of an Aboriginal Cultural Centre and Meeting Place	The possibility or development of an Aboriginal Cultural Centre or similar in Boggabri will be further considered as part of Council's current Reconciliation Action Plan initiative.	30/06/2023	100%	Achieved
2.1.1.2	In partnership with local Indigenous Community stakeholders, facilitate Reconciliation Week and NAIDOC Week	Council events for Reconciliation and NAIDOC Week were held in 2023. For Reconciliation Week a traditional weaving workshop was held and for NAIDOC Week a flag raising and Morning Tea was held at Council.	30/06/2023	100%	Achieved
2.1.1.3	Narrabri - Investigate the development of an Aboriginal Cultural Centre and Meeting Place	A local Aboriginal Housing provider was connected with Council's Grants Officer to apply for funding to develop a feasibility study for an Aboriginal Cultural Centre and Meeting Place in Narrabri. The feasibility study is near completion.	30/06/2023	100%	Achieved
2.1.1.4	Review and update the Narrabri Shire Reconciliation Action Plan	The RAP committee attended a road map workshop to identify the significance and importance of developing a Reconciliation Action Plan. The Innovate RAP template was discussed with the members of Council's Aboriginal Diversity Group. RAP update is scheduled for completion in 2023/2024.	30/06/2023	75%	Not Achieved

Action(s)		Progress	Target	%	Status
2.1.1.5	Wee Waa - Investigate the development of an Aboriginal Cultural Centre and Meeting Place	The potential for development of an Aboriginal Cultural Centre or similar in Wee Waa will be considered during Council's current Reconciliation Action Plan initiative. The Wee Waa Arts and Cultural Centre has a strong calendar of workshops and exhibitions. Some of these events showcase Aboriginal heritage and culture.	30/06/2023	100%	Achieved
3.1.4.2	Shire Wide - Investigate and support the implementation of youth development programs	The Youth Council has completed the following projects: - The Mental Health Podcast was launched on the 28 April 2023; - Youth Week 2023 - Council, in collaboration with Narrabri and District Community Aid Service (NDCAS), Narrabri High School and Wee Waa High School held a scavenger hunt and movie screening on the 29 April 2023.	30/06/2023	100%	Achieved
3.2.2.1	Develop a New Resident's Kit	This item is complete.	30/06/2023	100%	Achieved
3.2.3.1	Successfully organise and run Australia Day Events	This item is complete.	30/06/2023	100%	Achieved
4.1.1.2	Develop the Narrabri Shire Youth Strategy	General engagement and discussions with the Youth Council have commenced. Due to competing priorities and resourcing limitations this action has been moved to programmed delivery in 2024.	30/06/2023	25%	Not Achieved
4.1.3.2	Provide links on Council's website to relevant disability inclusion information	This item is complete.	30/06/2023	100%	Achieved
4.2.1.1	Grow partnerships with Aboriginal communities to improve engagement process and outcomes, including the development of Aboriginal Elders Principles for engagement, collaboration and Aboriginal led projects	Extensive engagement will be undertaken with the local Aboriginal community as part of the development of Council's Reconciliation Action Plan (RAP) activities. Partnerships have been strengthened with community as part of delivery of a range of events including activities held during both Reconciliation and NAIDOC week.	30/06/2023	100%	Achieved
4.2.1.2	Ensure Aboriginal communities are engaged throughout the preparation of local planning strategies and local plans	Council works in collaboration with Aboriginal communities for all key Council events and projects, and consistently shares information about programs and workshops with all Aboriginal Agencies.	30/06/2023	100%	Achieved
4.2.1.3	Implement opportunities for further engagement with the younger population of the Shire via the Narrabri Shire Youth Council	An Expression of Interest to join the Youth Council is currently open. The Youth Council will be invited to participate in Local Government Week which will be held at the monthly markets, in addition to other community engagement activities, to showcase what Council is involved with.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
4.2.2.1	Advocate for a School for Specific Purpose (SSP) to be established in Narrabri to provide specialist and dedicated support for students with moderate to high learning needs, and who meet the NSW Department of Education's Disability Criteria.	Council is currently organising a meeting with the principal of the GS Kidd Memorial School in Gunnedah to discuss how they were established. Advocacy activities are undertaken on an ongoing basis and as opportunities arise.	30/06/2023	100%	Achieved
4.2.2.2	Advocate for the implementation of support programs and networks for young parents across the Shire	Council continues to seek funding opportunities that will support appropriate programs for young parents across the Narrabri Shire.	30/06/2023	100%	Achieved
4.2.2.3	Foster closer cooperation with Local Aboriginal Land Councils to identify the unique potential and assets of the New England and North West's communities	Council is continually aiming to strengthen and build upon relationships with Aboriginal Land Councils. Ongoing engagement will also be undertaken as part of Reconciliation Action Planning (RAP) activities and annual celebrations including NAIDOC Week.	30/06/2023	100%	Achieved
4.2.2.4	Narrabri - Investigate and advocate for a PCYC that operates outreach services across the Shire	The proposed PCYC forms part of the Master Planning process relevant to the identified precinct. Community engagement will form part of the master plan development and corresponding advocacy activities will be undertaken following such consultation.	30/06/2023	100%	Achieved
4.2.2.5	Organise and run the Seniors Festival and Awards	This item is complete.	30/06/2023	100%	Achieved
4.2.2.6	Successfully organise and run International Women's Day Events	This item is complete.	30/06/2023	100%	Achieved
4.2.2.7	Successfully organise and run International Day of People with Disabilities Events	This item is complete.	30/06/2023	100%	Achieved
4.2.2.8	Successfully organise and run Youth Week activities	The annual Youth Week celebrations was held on the 29 April 2023. It consisted of a scavenger hunt and movie screening. This initiative is a collaboration between Council and Narrabri District Community Aid Services.	30/06/2023	100%	Achieved
4.2.2.9	Support the development of a Disability Interagency Committee to assist in identifying and lobbying for service gaps within the disability sector	This item is complete.	30/06/2023	100%	Achieved

Economic Development

Action(s)		Progress	Target	%	Status
1.3.3.3	Wee Waa - Advocate for the communities needs regarding access to face-to-face financial services	This item is complete.	30/06/2023	100%	Achieved
3.1.2.1	Advocate for continued access to the Rural Financial Counselling Service (RFCS) and encourage local businesses to plan for adverse events and improve their business skills including managing cashflow and arrears	This item is complete.	30/06/2023	100%	Achieved
3.1.2.2	Conduct annual Business Satisfaction Survey	Council's Annual Business Satisfaction Survey was undertaken in Quarter 2 2022/2023 Further engagement with the Business Community undertaken through the development of the Economic Development and Workforce Skills Strategies. Key points the identified are that businesses are experiencing challenges recruiting and retaining staff with 52% of their current workforce not having an ideal skill set. Further, businesses are confident the economy is improving with 76% of respondents indicating minor or major expansion within the next 5 to 10 years.	30/06/2023	100%	Achieved
3.1.2.3	Conduct Shire wide activities and events for local businesses to improve networking and development	21 April 2023 Networking Hour 24 Apr 2023 Learning Lunch: How to use Mailchimp 24 April 2023 Business Circle: Hospitality 26 April 2023 Learning Lunch: Increasing Productivity in your Life 16 May 2023 Learning Lunch: Podcast Creation 25 May 2023 Business Circle: Employment Bridge 3.0 26 May 2023 Networking Hour: Host Josephine's Drinks 29 May 2023 Learning Lunch: Succession Planning for Farming Businesses 30 May FREE Business Mentoring session 5 June 2023 Learning Lunch: Xero EOFY Reporting 6 June 2023 Business Circle: Health and Wellness 8 June 2023 Networking Hour with Relish Catering 13 June 2023 Learning Lunch: HR Workshop 30 June 2023: Celebration of TEBA event with quest speaker from Buy from the Bush	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
3.1.2.4	Develop and facilitate activities for Small Business Month including the Small Business Summit	This item is complete.	30/06/2023	100%	Achieved
3.1.2.5	Maintain Council Connecting Business online business directory and network platform to provide information to small business outlining opportunities and economic activity of the region	Council has initiated new website development including business and community directory which was soft launched on 30 June 2023. Council has recently updated its business and economic development section on the new Council corporate website. The update includes relevant business support programmes, economic data and resources. Additionally, Council provides relevant business-related information to community through monthly 'Small Business in Focus' e-newsletter that is sent to over 830 subscribers. Information is also provided through Council media channels including Facebook, LinkedIn and local newspapers.	30/06/2023	100%	Achieved
3.2.1.1	Actively promote the opportunities of the Northern NSW Inland Port (N2IP)	Potential opportunities are discussed, raised and highlighted with government departments and business regularly as well as being the benchmark area within the current Special Activation Precinct investigation area. As infrastructure is developed at the N2IP site in tandem with the Special Activation Precinct investigation, it will begin to be an industrial estate closer to attracting and welcoming diversified industry. The N2IP site has its own website and branding. It is raised in the media periodically. Brochures promoting the N2IP site have been created.	30/06/2023	100%	Achieved
3.2.1.2	Narrabri - Develop scope of works for future infrastructure demands at the Northern NSW Inland Port (N2IP) site (transport, telecommunications, water and sewer)	The Economic Development Section applied for and was successful in receiving \$16,810,000 from the State Governments Growing Local Economies fund. Initial funding was for the N2IP site consisted of a rail siding, road, communications, electricity and water infrastructure. In the 2020/2021 Commonwealth Government Budget, there was an allocation of \$7,800,000 for the construction of a rail siding and slip road at the N2IP site. Project has been transitioned to Infrastructure Delivery for design and final costings to allow funding deed to be signed and project to start construction. Infrastructure Delivery still working on costings prior to potentially having deed signed. Consultant engaged by Infrastructure Delivery to upgrade infrastructure costings for funding body prior to signing of funding deed. Due to cost increases, Infrastructure Delivery had costed and presented to the funding body pricing for rail, road and electrical infrastructure.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
3.2.1.3	Pursue economic diversification through the development of the Northern NSW Inland Port (N2IP) and supporting the attraction of manufacturing, recycling, transport, logistics and agribusinesses	To build the Narrabri economy, the Economic Development Section continues to actively work toward diversifying the economy. Due to requirements for more commercial and industrial land, Council determined to establish a dedicated estate called the Northern NSW Inland Port. With the potential advent of gas, suitably zoned land, access to Inland Rail and a part of the Special Activation Precinct (SAP) area, Council is putting in place a platform to be able to attract a diversified industry base to secure the current and future community and economy of Narrabri for the short, medium and long term. As a part of the SAP investigation area (of which the N2IP site will make up a strategic proportion) the economics stream has identified a range of business and industry whose attraction will strengthen the economy and diversify it in line with the strengths highlighted in the action.	30/06/2023	100%	Achieved
3.2.4.3	Narrabri - Investigate the potential to undertake containerised freight transportation via the Northern NSW Inland Port (N2IP) and the Narrabri Airport	A part of the development of the N2IP site is to have constructed a 1.8 kilometre rail siding that will allow loading and unloading of shipping containers and correspondingly transportation to and from the Northern NSW Inland Port. A meeting was held with a delegation from the Port of Newcastle in September where containerisation was discussed as well as up country investment opportunities. In October, Council wrote a submission to the Productivity Commission relating to the performance of the Australian Maritime Logistics System. This submission highlighted the uncompetitive nature of Port Botany and Port Kembla operations and how this penalised the Port of Newcastle being able to enter the containerisation market. In December, Council provided the Port of Newcastle with responses to infrastructure constraints and opportunities.	30/06/2023	100%	Achieved
3.3.1.1	Review and implement the Economic Development Strategy with a focus on innovative and knowledge jobs, and leveraging the agriculture and tourism sector	Grant funds were identified and grant submission has been developed and submitted in 2022 for the Economic Development Strategy. Initial research has been conducted to develop Terms of Reference for Economic Development and Workforce Skills Strategy. Terms of Reference and Project Brief was prepared and written for the February Council Meeting. Funding Deed for Economic Development and Workforce Skills Strategy grant was signed in February. Consultant was engaged and project control group inception meeting held in March. Community consultations and stakeholder engagement has been undertaken from 4 April 2023 to 7 June 2023. The consultants presented to Council in May, initial findings from the first stakeholder engagement round. A final draft of the Economic Development and Workforce and Skills Strategy and detailed Stakeholder Engagement report was presented to the June Council Meeting for endorsement prior to adoption.	30/06/2023	100%	Achieved
3.3.2.1	Implement and promote Council's Grants Portal	This item is complete.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
3.3.2.2	Provide assistance with funding applications for Capital Works Projects	<p>Every second week, the Grants Officer arranges a meeting with the Infrastructure Delivery Team to discuss grant opportunities and progress lodged grants. Council Officers also have been given access to the Grant Guru Council specific pages on the portal.</p> <p>The Grants Officer works from the Narrabri Shire Depot one day per week and is a visual presence for staff to discuss projects that could be grant funded.</p> <p>Due to a large number of grant applications in the first quarter, the Grants Officer met individually multiple times with project managers to gather relevant information for each grant, write and expand content and populate the fields accordingly.</p> <p>One on one appointments are booked during that period for the Grants Officer with Managers of Roads, Parks and Water and updates the Milestone Reporting Summary spreadsheet so issues can be identified early, and communication can be better maintained between all parties.</p> <p>Milestone Reporting Summary has also been set up for Property Services and Cultural Services. There is a focus on administratively finalising and acquitting previous grants which is an ongoing task.</p> <p>An additional grants officer has recently been employed by Council whose focus is on Capital Works. This role was created due to the extensive reporting requirements and administrative complexity required under the State and Commonwealth Government funding deed arrangements for Infrastructure Delivery.</p>	30/06/2023	100%	Achieved
3.3.2.3	Shire Wide - Conduct annual community grants workshop	This item is complete.	30/06/2023	100%	Achieved
3.3.2.4	Support community groups and local businesses to applying for grants	<p>Council's Grants Officer offers practical advice and guidance to community groups covering a range of funding areas such as establishment, applications, review and letters of support on an ongoing basis.</p> <p>During the last quarter, Officers redrafted the existing Community Grants and Sponsorship Policy to take into consideration input received from the community and Council. Major changes include that there will be 3 rounds per annum, funding amount to increase from \$13,000 to \$130,000 and a wider eligibility criteria will be expanded to allow a greater number of community members to apply.</p>	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
3.3.3.1	Advocate for and support initiatives for local businesses, including business development workshops and seminars as well as available on-line resources	<p>Council currently provides and will continue to develop resources and support initiatives for local business community. Current resources include: REMPLAN economic and community data profile - Council connecting business directory and networking platform, YouTube Channel featuring business related workshops and events held by Council. Council underwrites and promotes the Narrabri Shire Why Leave Town gift card program, Narrabri Shire Funding Finder, an online grant finding platform for community and business, educational and informative resources on a variety of business-related topics, are available from the Small Business Liaison Officer. Resources are regularly distributed in information packs at events and directly to customers, as required.</p> <p>Council has assisted local businesses through support of local Christmas carnivals, activations and activities across the Shire, including Wee Waa Mardi Gras, Narrabright and Boggabri Show and Shine.</p> <p>In June 2023, Council supported the Wee Waa Chamber of Commerce to deliver a dinner for the local business community with 2 guest speakers.</p>	30/06/2023	100%	Achieved
3.3.4.1	Develop and implement a Narrabri Shire Christmas Activation Strategy	This item is complete.	30/06/2023	100%	Achieved
3.3.4.2	Investigate and implement development incentives to increase development across the Shire	Council received funding through the Murray Darling Basin Fund Economic Development Programme for the purpose of a Tree Change campaign. The campaign comprised of a new residents and business website which went live in October 2022. The campaign included new resident packs which are available to new business and residents of the Shire. Development incentives will be included in terms of reference for the new Economic Development Strategy. In March 2023, Council staff attended a 1 day workshop titled Investment Attraction for Local Government. Development incentive actions have been identified and included in the draft Economic Development Strategy undertaken in the first half of this financial year.	30/06/2023	100%	Achieved
3.3.4.3	Narrabri - Advocate for the upgrade of the Old Gaol	Potential grant funding opportunities for the upgrade are progressively and routinely reviewed. As at the end of the financial year no further suitable grants have been identified as available for this project.	30/06/2023	100%	Achieved

Action(s)	Progress	Target	%	Status
4.2.2.11	<p>Improve communication infrastructure by lobbying the State and Federal Governments to extend mobile telephone coverage across the Shire</p> <p>In March 2023, Council received notification to advise that several locations within Narrabri LGA were slated for an upgrade under the NSW Governments Gig State Project. Have been in initial discussions with a company about installing infrastructure to increase telecommunications coverage within Narrabri Shire to benefit businesses, the agricultural sector and the community. Initial social and economic benefit information to be provided as part of a grant submission to the Commonwealth Government Regional Connectivity Programme. The Regional Connectivity Programme is a grant to deliver place based telecommunications infrastructure projects to improve digital connectivity across regional and remote Australia.</p>	30/06/2023	100%	Achieved

Library Services

Action(s)	Progress	Target	%	Status
1.2.3.9	<p>Increase the accessibility and inclusivity of Rhyme Time at the Shire's Libraries</p> <p>There has been an Increase in attendance to Council's Early Literacy programs (Baby Rhyme Time and Storytime) at Narrabri and Wee Waa Libraries. Narrabri and District Community Aid Service (NDCAS) playgroup families now attend.</p> <p>Council has also supplied Outreach Early Literacy programs to Boggabri, Narrabri and Wee Waa preschools.</p>	30/06/2023	100%	Achieved
3.1.4.1	<p>Investigate and implement Skills Training Programs targeted at all ages</p> <p>Council is well advanced in this space as it is currently working on a economic development strategy and a workforce and skills strategy which are both at draft stage. These strategies will help further identify which skill training programs are required in our region. Council staff routinely participate in meetings of the Regional Jobs Taskforce, a Federal Government skills development and support initiative.</p>	30/06/2023	100%	Achieved
3.1.4.3	<p>Establish library programs to support and enhance early literacy in our community</p> <p>Early Literacy programs are delivered in all library branches.</p> <ul style="list-style-type: none"> - 150+ children in the Narrabri Shire LGA are currently enrolled in The Dolly Parton's Imagination Library program. - 1000 Books Before School early literacy program continues with over 50 children registered. - National Simultaneous Story Time held at the Narrabri Library in May with over 100 children attending 	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
3.1.4.4	Establish library programs to support seniors, youth, disability, Indigenous and CALD (culturally and linguistically diverse) groups in our community	<p>The following library senior programs were delivered during the reporting period: Brain Training, Knitting, Devise Advice, Book Clubs and Home Library Service.</p> <p>A Home Library Service has commenced in Pilliga, Gwabegar and Bellata as the Mobile Library Van is operating.</p> <p>Appropriate funding is trying to be sourced for the 'Write Time Write Place' writing and illustration 2 day workshop for ages 12+ in September 2023.</p> <p>Weekly adult disability craft sessions are held at Narrabri Library.</p> <p>Aboriginal cultural and astronomy presentations were delivered in Boggabri, Narrabri and Wee Waa in May 2023.</p> <p>The State Library of NSW's Indigenous Engagement group have offered to run free online Aboriginal Family History Research training in November 2023</p>	30/06/2023	100%	Achieved
3.1.4.5	Facilitate Science, Technology, Engineering, Arts, and Mathematics (STEAM) programs in collaboration with community stakeholders	<p>Science, Technology, Engineering, Arts, and Mathematics (STEAM) programs were delivered to Pilliga, Gwabegar, Boggabri, Wee Waa, Bellata and Fairfax schools.</p> <p>The Young Einstein's Science Club is held weekly at Narrabri and Wee Waa Library.</p> <p>Council secured a \$900 grant to purchase 2 high quality microscopes for the Young Einstein Club.</p>	30/06/2023	100%	Achieved
3.1.4.6	Increase cooperation between the Shire's Libraries and local schools	<p>Engagement with local primary schools remains high to run Early Literacy and STEAM programs.</p> <p>Council is currently collaborating with Narrabri High English teachers to design the proposed 'Write Time Write Place' writing and illustration 2 day workshop for ages 12+ in 2023.</p>	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
3.1.4.7	Shire Wide – Develop library programs for the community	<p>Early childhood programs are being delivered to Boggabri, Gwabergar, Narrabri, Pilliga and Wee Waa.</p> <p>STEAM programs are being delivered to all library branches and to primary schools in Bellata, Gwabegar and Pilliga.</p> <p>Senior programs include Brain Training, Knitting, Devise Advice, Book Clubs and also a Home Library Service.</p> <p>A Home Library Service has commenced to Pilliga, Gwabegar, and Bellata as the Mobile Library Van is operating.</p> <p>Council delivers adult disability craft sessions at Narrabri Library.</p> <p>Aboriginal cultural and astronomy presentations were delivered in Boggabri, Narrabri and Wee Waa, May 2023.</p>	30/06/2023	100%	Achieved
3.3.2.5	Identify alternative funding opportunities to implement innovative Library programs	<p>Funding was secured for the Aboriginal cultural and astronomy presentations in Boggabri, Narrabri and Wee Waa in May 2023.</p> <p>Council secured \$900 grant from LBW Trust (Learning for a Better World) to purchase 2 high quality microscopes for Young Einstein Science Club.</p>	30/06/2023	100%	Achieved

Planning and Development

Action(s)	Progress	Target	%	Status	
2.1.1.8	2.1.1.8 - Develop conservation management policies for heritage items and areas to provide for sympathetic and adaptive use of heritage items and assets	Heritage consultant continues review of heritage matters/items as required and consults on various applications as needed to provide the appropriate technical advice to Council staff as well as the community. A successful application for heritage grant funding of \$25000 will assist with program delivery costs.	30/06/2023	100 %	Achieved
2.1.4.5	2.1.4.5 - Continue to encourage innovation and adoption of sustainable land management practices and agritech in the primary production sector	Participation in State legislative Agritourism reforms with associated amendments to the LEP to further facilitate agritourism within the Shire. All rural residential developments are assessed in accordance with Section 4.15 of the Environmental Planning and Assessment Act 1979 and State Environmental Planning Policy (Primary Production) 2021 in order to facilitate the orderly economic use and development of lands for primary production.	30/06/2023	100 %	Achieved
2.1.4.6	2.1.4.6 - Develop an urban greening strategy to combat the urban heat island effect	Research into potential grant opportunities under way to investigate strategically increasing the quality and quantity of all vegetation and open green space on all land types in an urban setting. This project objective has also been communicated to the Narrabri Special Activation Precinct (SAP) Team and will inform future Master Planning and Strategy processes.	30/06/2023	75 %	Not Achieved
2.2.2.2	2.2.2.2 - Ensure rural residential development is delivered consistently with the Interim Settlement Planning Principles and in appropriately zoned areas as endorsed by the Department of Planning and Environment	Every development application (DA) is assessed in accordance with Section 4.15 of the Environmental Planning and Assessment Act 1979. Relevant matters for consideration in the assessment process includes, but is not limited to, the potential for land use conflicts with existing and likely future adjoining uses.	30/06/2023	100 %	Achieved
2.2.2.3	2.2.2.3 - Continue to work with the NSW Government to advocate for Shire's need to access affordable housing	Submissions made to the NSW Inquiry into Options to Improve Access to Social Housing. Ongoing participation by Planning and Economic Development Staff in a regionwide housing delivery planning project with Moree Plains Shire Council, Inverell and Gwydir Shires, as led by the Department of Regional NSW. Feedback has been provided in respect of the New England North West (NENW) Regional Plan and other various legislation amendments/reviews in regard to housing issues has been routinely coordinated.	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
2.2.4.6	2.2.4.6 - Review RU1 zoning permissible land uses to enable complementary uses that support a stronger agricultural sector	Participation in and nominations to the NSW Department of Planning and Environment (NSW DPE) to amend the Narrabri Local Environmental Plan 2012 (the LEP) in respect of the State government led Agritourism program. The reforms permit a range of additional complementary land uses to support the agricultural sector including, for example, farm stays, farm experiences and roadside stalls.	30/06/2023	100 %	Achieved
2.3.1.15	2.3.1.15 - Boggabri - Flood Plain Management Plan Program - Develop Risk Management Strategy and Plan (Year 1 of 3)	All progress planned for 2022/2023 completed. Project is ongoing. The project has been officially awarded to consultant and work is underway on the Boggabri Floodplain Risk Management Study and Plan (BFRMSP) which is the next stage in the flood management process for Boggabri. Routine project updates are being presented to Council's Floodplain Risk Management Advisory Committee. Milestones 1 and 2 are completed.	30/06/2023	100 %	Achieved
2.3.1.16	2.3.1.16 - Gwabegar - Flood Plain Management Plan Program - Investigate implementing the program	This item is complete. Investigation is complete. Grant funding has been awarded and next step is to tender for a consultant to undertake a flood study for Gwabegar. New action will be required for 2023/2024 in this regard.	30/06/2023	100 %	Achieved
2.3.1.18	2.3.1.18 - Narrabri - Flood Plain Management Plan Program - Undertake community consultation regarding the Risk Management Strategy and Plan	This item is complete.	30/06/2023	100 %	Achieved
2.3.1.21	2.3.1.21 - Wee Waa - Flood Plain Management Plan Program - Levee Feasibility Study	Constructive Solutions have been appointed as project manager and are working closely with staff and the Floodplain Risk Management Advisory Committee to keep the project on track and moving forward. RFQ has been rafted for potential consultants to complete the project. Continued and routine updates are provided to Council's Floodplain Risk Management Advisory Committee and Council regarding progress of the project.	30/06/2023	75 %	Not Achieved
2.3.2.3	2.3.2.3 - Develop Factsheets regarding State and Local Government planning legislation and framework changes (such as updates to State Environmental Planning Policies (SEPPs), Local Environmental Plan (LEP) and Development Control Plan (DCP))	Fact sheets are available on council website and links to appropriate information on the planning portal.	30/06/2023	100 %	Achieved

Action(s)	Progress	Target	%	Status	
3.1.1.2	3.1.1.2 - Promote aviation-related employment opportunities and precincts	Current and ongoing as part of Special Activation Precinct (SAP) activities. Aviation opportunities have also been considered as part of Regional Economic Development Strategy (REDS) review processes in addition to the current Economic Development Strategy project.	30/06/2023	100 %	Achieved
4.2.2.14	4.2.2.14 - Work with the NSW Government and Regional Growth and Development Corporation to facilitate development across the Narrabri Shire	Current ongoing project as part of Narrabri Special Activation Precinct (SAP) activities.	30/06/2023	100 %	Achieved
4.2.3.7	4.2.3.7 - Develop factsheets regarding State Significant Development within the Shire	Factsheets available on council website and appropriate links and information regarding the Major Projects site.	30/06/2023	100 %	Achieved
4.2.4.5	Conduct biannual educational programs to improve customer experience when undertaking development within the Shire	2 x tradies evenings held by the planning & building team to educate and inform local trades of upcoming changes to legislation, Q&A sessions, guides to the planning portal etc	30/06/2023	100 %	Achieved

Regulatory Compliance

Action(s)	Progress	Target	%	Status
2.1.3.2	<p>Apply for funding to undertake programs related to companion animals</p> <p>Council will continue to conduct and support workshops, seminars and resources for the local community to raise awareness on companion animal management.</p> <p>Council have developed updated communication collateral surrounding responsible pet ownership, including the 'Pets are not Presents' campaign run through social media at Christmas and New Years fireworks awareness for pet owners. Council also aim to update the new Council website to promote and facilitate better access to resources.</p> <p>External potential partnerships are also actively being investigated. Hope to obtain funding to develop a discounted desexing program for dog owners, inclusive of both pensioners and non-pensioners as this will aid in combating the stray dog and cat populations. The NSW RSPCA and Cat Protection Society have offered to help promote any desexing program Council develops. A community need has been identified to set up future programs in 2022/2023 due to seeing a rise in surrendered animals as a result of COVID-19. A future budget allocation will be required for this particular activity.</p>	30/06/2023	100 %	Achieved

Action(s)	Progress	Target	%	Status
2.1.3.4	<p>Review and update companion animal information and resources on Council's website in line with the relevant legislation</p> <p>An information pack on Regulatory Compliance frequently asked questions (FAQs), operational duties and legislated requirements has been implemented on the appropriate page on our Council website. Tiles were created for advertisement purposes and community-awareness raising and education. Initiatives such as the discounted desexing operation were also advertised on Councils Facebook page, which saw an increase in community awareness of programs being run by the Regulatory Compliance Team.</p> <p>Council's new website went live on 12 April 2023. Information regarding companion animals and pets is contained within the new website. These amendments were implemented when the new website went live with accurate and up to date information for animal owners. Compliance staff will be active members of the working group to be created with all departments to review and update all aspects of Councils website to reflect legislation and the Regulatory Compliance Operational Services.</p> <p>Supporting information resources will continue to evolve with legislative changes.</p>	30/06/2023	100 %	Achieved
2.1.3.5	<p>Undertake educational programs targeted at increasing responsible companion animal ownership</p> <p>Free microchipping days were held in each of the townships of Narrabri, Boggabri and Wee Waa in the 2022/2023 calendar year. Branded promotional items including leads, travel bowls purchased last financial year continue to be used as incentives to engage community members on responsible pet ownership. The Cat Protection Society has notified Council that they will continue to fund the discounted cat desexing program for welfare recipients throughout our shire.</p> <p>Council's Facebook page is routinely utilised to promote responsible pet ownership and reunite pets with their owners. A 2023 calendar has been confirmed for free microchipping and educational days as well as dedicating some funding to assist in the desexing of dogs in our shire to reduce unwanted litters and subsequent straying dogs and pressure on our pound.</p>	30/06/2023	100 %	Achieved
2.1.3.6	<p>Conduct at least two educational programs targeted at biosecurity (as per the Department of Industries' requirements)</p> <p>Both Council's Biosecurity Officers attended and presented at a Landcare event in August 2022 and attended Agquip to educate the public on Biosecurity matters. A calendar of registered events is kept to make sure engagement is continually maintained.</p> <p>The Biosecurity Officers are now preparing for community engagement activities at the local Narrabri Carp Muster and the Narrabri Show in the next quarter.</p>	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
2.1.3.7	Continue to apply for funding to undertake programs related to biosecurity and land management	As the majority of projects are coming to their finalisation, the team is set to submit applications for more funding opportunities during the next round, most biosecurity grants are opening up in the autumn quarter. Much of the state biosecurity responses, including the Verroa Mite response and existing projects has taken away from seeking funding opportunities at this stage.	30/06/2023	100 %	Achieved
2.1.3.8	Investigate the feasibility of procuring drones to reduce biosecurity and regulatory compliance risks	Drones were priced last year and the requirements of flying them was investigated. Opportunities for funding are now being explored in order to purchase a drone and obtaining the appropriate training. Council drones and skills within other teams will be utilised as an interim measure.	30/06/2023	100 %	Achieved
2.1.3.9	Write and release six (6) Media Releases targeted at biosecurity (as per the Department of Primary Industries' requirements)	A total of three (3) media releases have been written in Quarter 4 2022/2023 on Mother of Millions, African Boxthorn, Parthenium and Cacti species, especially Eve's pin and Harrisia cactus found in urban areas and throughout the Shire roads. There is also planned media releases for upcoming events that the Biosecurity team are participating in, as well as the use of a helicopter for alligator weed inspections. This will be to notify the community of programmed flyovers and paths.	30/06/2023	100 %	Achieved
4.1.2.8	Carryout annual inspections of urban areas to identify properties requiring repair or demolition and implement a program to require action to repair or demolish derelict buildings	Currently actioned on an "as reported" basis. Staff resourcing surrounding building surveyance and appropriate qualifications and process of declaration continues to be a major impediment. Compliance staff continue to use legislative tools to remediate where possible before engaging building surveyors to complete declaration assessments.	30/06/2023	100 %	Achieved
4.1.2.9	Run programs for Asbestos Awareness Month (November)	This item is complete.	30/06/2023	100 %	Achieved
4.2.1.6	Support and liaise with community groups and local residents regarding traffic and alcohol free-zoning requirements	Council continues to support community events and helps community groups manage such issues as Traffic Management and Alcohol Free Zone regulations.	30/06/2023	100 %	Achieved

Tourism

Action(s)	Progress	Target	%	Status	
1.3.1.8	1.3.1.8 - Wee Waa - Investigate and implement more opportunities to portray agricultural heritage	Council has just completed a 30-minute Television Show, Travel Oz, to be widely screened in July 2023. The show highlights the cotton industry in Wee Waa, and the Echo Museum which showcases the history for farming in Wee Waa.	30/06/2023	100 %	Achieved
2.1.4.8	2.1.4.8 - Identify locations for EV charging sites within Narrabri including Tourism Precinct and ensure statutory planning documents facilitate EV charging infrastructure to be located in appropriate zones	Locations have been identified. Progress is being made in relation to two EV charging organisations and their respective sites. Initial works have begun on the TAFE carpark project with under boring expected to be completed in July/August 2023. Council is working through legal matters in relation to the Visitor Information Centre carpark project. Council is in discussion with Crown Lands in relation to legislative requirements and the proponent and our Solicitor in relation to finalising a licencing agreement.	30/06/2023	100 %	Achieved
3.2.2.2	3.2.2.2 - Investigate opportunities to promote the Narrabri Shire's unique selling points (USPs)	Council's joint digital marketing campaign with Coonabarabran (Warrumbungle Shire Council) was launched in April 2023 with engagement higher than expected.	30/06/2023	100 %	Achieved
3.2.2.5	3.2.2.5 - Integrate accessibility information into the Visit Narrabri promotional material	Accessibility information is integrated into the Visit Narrabri promotional material. Council is currently working on accessibility features and information on the new 'Explore Narrabri Region' website. Development of a new Narrabri Visitor Guide is also currently underway that will include accessibility information. The recently redesigned Council website which contains tourism-allied information has integrated accessibility information.	30/06/2023	100 %	Achieved
3.2.3.10	3.2.3.10 - Encourage commercial, tourist and recreation activities that complement and promote a stronger agricultural sector and build the sector's adaptability	Council has opted in to the NSW Department of Planning and Environment (NSW DPE) Agritourism Planning Program which aims to facilitate and support Agritourism initiatives. Local Environmental Plan (LEP) amendments have been recently gazetted. Council is further investigating hosting 3 Agritourism workshops within the Narrabri Region. Funding opportunities for these workshops are currently being explored.	30/06/2023	100 %	Achieved
3.2.3.12	3.2.3.12 - Increase membership to cooperative tourism groups	This item is complete.	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
3.2.3.13	3.2.3.13 - Investigate funding for Tourism Marketing Campaigns	<p>Council worked with the Warrumbungle Shire Council on a joint marketing campaign to reduce individual costs. This project was launched in April 2023.</p> <p>Council actively collaborates with various tourism networks and routinely aims to obtain funding with the assistance of Council's Grants Officer.</p>	30/06/2023	100 %	Achieved
3.2.3.14	3.2.3.14 - Investigate opportunities for annual events and develop a business case for the Narrabri Shire	<p>Council has identified 2 events to partner with:</p> <ul style="list-style-type: none"> - Golf NSW - Regional Qualifying Round for the NSW Championships - Camper Trailer of the Year Awards - road show planned for February 2024 <p>Business-case allied information is routinely circulated as part of event preparation and planning activities.</p>	30/06/2023	100 %	Achieved
3.2.3.15	3.2.3.15 - Investigate opportunities to promote the Narrabri Shire's unique Pink Slug	This item is complete.	30/06/2023	100 %	Achieved
3.2.3.18	3.2.3.18 - Shire Wide - Investigate additional Council operated tours	Investigations completed. Council has also been approached by a local operator who is investigating opportunities for tours of Narrabri and its surrounds. If this occurs Council will assist with promotion and possible bookings.	30/06/2023	100 %	Achieved
3.2.3.19	3.2.3.19 - Shire Wide - Investigate the implementation of sound trails	<p>Research has commenced on the possibility of Sound Trails.</p> <p>A meeting was held with Gunnedah Shire Council discussing a potential collaboration. A familiarisation is planned to visit Inverell who are experienced in this area. A Briefing Note on Sound Trails has also been prepared and circulated for the information of Councillors and Senior Staff.</p>	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
3.2.3.1	3.2.3.4 - Monitor, update and implement the Destination Management Plan	<p>The following actions from the Destination Management Plan, which is programmed to be routinely and progressively updated, are currently being implemented or have now been completed:</p> <p>3.3.2. Develop the Wee Waa Arts and Cultural Centre into a quality attraction for the town - Council has secured funding for the Wee Waa Arts and Cultural Centre. The main objective of this is to develop a community program which will ensure the sustainability of the already successful community arts centre. This project is now well underway.</p> <p>4.5 Continue to grow local events - Council has organised two events to celebrate the publication of a book by a local author. Both events sold out.</p> <p>18.2.1 Continue to produce brochures to promote and support the Shire - The Narrabri Region Visitor Guide is in the advanced stages of production.</p> <p>10.1.4 Encourage the upgrading of displays at the Telescope Visitor Centre. - completed.</p> <p>10.2.1 Purchase several 'hero' images of night sky photographs taken at the Telescope and use these to raise the profile of night sky photography - completed.</p>	30/06/2023	100 %	Achieved
3.2.3.7	3.2.3.7 - Develop Narrabri Shire Cultural Tourism Strategy	The development of the Narrabri Shire Cultural Tourism Strategy has been postponed as no funding opportunities to complete the required work have been identified to date and due to commensurate resourcing limitations. The Cultural Tourism Strategy will be rescheduled for completion in 2025/2026.	30/06/2023	25%	Not Achieved
3.2.2.8	3.2.3.8 - Develop Narrabri Shire Seasonal Tourism Marketing Plan	The Seasonal Tourism Marketing Plan was endorsed by Council at its April 2023 Ordinary Council Meeting.	30/06/2023	100 %	Achieved
4.1.1.11	4.1.1.11 - Narrabri - Visitor Information Centre - Investigate Redevelopment	Initial investigations complete with Tourism staff having reviewed the current draft plan in the context of future operational needs. Current proposal to be reconsidered in the context of the Narrabri Tourism Hub Master Planning.	30/06/2023	100 %	Achieved

Directorate: Infrastructure Delivery

Asset Management

Action(s)				Progress	Target	%	Status
4.3.2.25	Develop Council's Asset Management Guidelines and Contract Management Framework	Asset Management Plans completed and Contract Management review underway. Protocols to be developed in Assets section.			30/06/2023	50%	Not Achieved

Design Services

Action(s)		Progress	Target	%	Status
1.2.3.3	Boggabri - CBD - Investigate the feasibility of implementing more parking (including caravan parking)	Investigations complete. The development of the Boggabri Precinct Master Plan commenced in May 2022. Suitability for long-bay parking has been identified on the vacant land behind the Pool and Caravan Park. Feedback from the public exhibition/survey regarding the Boggabri Precinct Master Plan has been finalised and consultants are being engaged to complete the Boggabri Cultural and Civic Centre Master Plan. Once this has been completed a determination on additional parking can be made.	30/06/2023	100%	Achieved
1.2.3.4	Develop a Safe Routes for Seniors program in the Shire by auditing popular routes in association with a senior/aged care facility, make improvements and then promote their use (including signage of routes).	Identified routes that specifically require consultation with community groups are submitted to the Access and Inclusion Committee for comment. Awaiting completion of the Narrabri Shared footpath project. Safe Routes for Senior's Program will be developed as part of the ongoing Disability Inclusion Action Plan (DIAP).	30/06/2023	100%	Achieved
1.2.3.5	Narrabri - CBD - Investigate the feasibility of implementing more parking (including caravan parking)	Several off-street parking areas have already been identified and designed. Have designed entry into Collins Park and expanding the parking area behind the Tourism Hub. Projects will be completed once funding has been sourced.	30/06/2023	100%	Achieved
1.2.3.6	Narrabri - Library - Investigate increasing the number of disabled access parking spaces	Not yet commenced. Traffic survey to be completed and results to be reported to Local Traffic Committee.	30/06/2023	0%	Not Achieved
1.2.3.7	Review and update the Narrabri Shire Pedestrian Access and Mobility Plan (PAMP)	Audit of previous list of priority works to be completed.	30/06/2023	0%	Not Achieved

Action(s)		Progress	Target	%	Status
1.2.3.8	Wee Waa - CBD - Investigate the feasibility of implementing more parking (including caravan parking)	Consultants will be engaged to complete the Wee Waa Community and Business Hub masterplan. Once this has been completed a determination on additional parking can be made.	30/06/2023	50%	Not Achieved
2.1.1.6	Develop a Long-term Transport Strategy to align with State Government priorities and documents	On hold until the Roads Maintenance Review is completed, followed by Transport Strategy in 2024/2025.	30/06/2023	0%	Not Achieved
2.2.1.6	Consult with relevant stakeholders on opportunities to increase efficiencies on freight movements to, through and from the Narrabri Shire and report findings to Council.	Discussions with heavy vehicle operators are ongoing as required. All heavy vehicle movements are processed by the National Heavy Vehicle Regulator. New routes are assessed in accordance with the Heavy Vehicle National Law and Regulations. Road hierarchy finalised and approved by Council. Pinch points can then be identified and included as Capital Works projects to improve heavy vehicle access.	30/06/2023	100%	Achieved
2.2.1.7	Ensure appropriate regulatory and guidance signage is provided on all existing and proposed walk and cycle facilities.	All engineering designs consider appropriate regulatory and guidance signage requirements in accordance with Australian Standards, Transport for NSW and AustRoads guidelines. Audit of signage along walk and cycle facilities is ongoing as part of routine maintenance and improvement projects.	30/06/2023	100%	Achieved
2.2.1.8	Facilitate more recreational walking and cycling paths, linkages with centres and public transport, and expand inter-regional and intra-regional walking and cycling links	Narrabri shared footpath is nearing completion and will form a major part of the pedestrian and cyclist route. The Special Activation Precinct (SAP) is incorporating the future recreational needs of the community and has incorporated the Pedestrian Access Mobility Plan (PAMP) as part of their review.	30/06/2023	100%	Achieved
2.2.1.9	In association with schools, audit key routes to school and improve the facilities along these routes and report to Council	Priority routes have been identified and concept designs completed for future Capital Works programs. Identified projects will be constructed once grant funding opportunities are made available.	30/06/2023	100%	Achieved
3.2.4.1	Adapt road strategies to manage the impact of regionally important projects such as the Inland Rail and other significant freight requirements on the future road network of the Narrabri Shire.	Road hierarchy review project commenced July 2022. As a part of the road network hierarchical review, roads will be classified in accordance with their future use and funding sought on this basis. Work has also commenced into the expansion of one of NSC's main quarries to help decrease reliance on privately owned sources of material. To be incorporated into Transport Strategy.	30/06/2023	100%	Achieved

Action(s)		Progress	Target	%	Status
4.2.2.10	Work with the Transport for NSW to ensure transport decisions promote the best outcome for Narrabri Shire communities.	Ongoing. All transport decisions are done in accordance with the <i>Local Government Act 1993</i> (NSW), <i>Roads Act 1993</i> (NSW) and delegation by Transport for NSW.	30/06/2023	100%	Achieved

Parks and Open Spaces

Action(s)		Progress	Target	%	Status
1.2.2.29	Wee Waa - Dangar Park - Develop Master Plan	Funding obtained this financial year. Concept Master Plan for the Park has been completed. Next financial year, further community consultation will be required to finalise the Master Plan. This consultation will be part of the CBD and memorial draft plan this consultation begins in July 2023	30/06/2023	100 %	Achieved
1.2.2.37	Narrabri - Pirate Park - Install bubblers and bottle refill stations	Grant funding or operational budget could not be allocated to this project this project will continue in the next financial year.	30/06/2023	100 %	Achieved
1.2.2.46	Shire Wide - Conduct ongoing Facilities Maintenance	Continual upgrades and maintenance have been completed to numerous community facilities through out the shire.	30/06/2023	100 %	Achieved
1.2.2.47	Wee Waa - Dangar Park - Implement an off-leash area	Funding will need to be sourced in the form of a grant. This project will roll to 2023/2024 as funding cannot be sourced.	30/06/2023	100 %	Achieved
1.2.3.11	Boggabri - Shared Pathway - (Stage 1) Hospital to the Pool via Vickery Park	Funding secured, tender advertised and will be awarded July 2023. This project is currently in the roads department	30/06/2023	35 %	Not Achieved
1.2.3.12	Boggabri - Shared Pathway - (Stage 2) Jubilee Oval to the Pool (subject to funding)	Plans developed. Funding still to be identified for the Project. Intend for Stage 2 to aligned with the completion of Stage 1.	30/06/2023	100 %	Achieved
1.2.3.16	Gwabegar - Walking Track - Investigate the installation of a walking track between the township via the cemetery to the waste transfer station	This item is complete.	30/06/2023	100 %	Achieved
1.2.3.17	Narrabri - Install additional bike racks at the Barwon Street Carpark, The Crossing Theatre, Parks and Shared Pathways	Quotation for installation. This project has not been budgeted for and grant funding will need to be applied to this project. Currently with two additional projects in this site for EV charging and solar batteries Council will put this project on hold so Bike racks can be placed in appropriate areas that does not interfere with new projects.	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
1.2.3.22	Shire Wide - Investigate the installation of additional inclusive amenities	Any new amenities installed across the Shire will be DDA compliant (inclusive). The prefabricated amenities block at the Tourism and Cultural Hub will be DDA compliant however have incurred delays to manufacturing and delivery times. At present the new toilet block on Tibbereena street will be installed in the last quarter.	30/06/2023	100 %	Achieved
1.2.3.23	Wee Waa - Dangar Park - Upgrade Pathways	Designs have been completed as part the draft Master Plan. Issues encountered with obtaining quotes. Project dependant on grant funding.	30/06/2023	15 %	Not Achieved
1.3.1.3	Narrabri - CBD - Review and Update Master Plan	Master plan reviewed internally. The next element to scope for next Capital Works project are to be determined. Projects to extracted from CBD master plan reviewed and scoped out for inclusion in future capital works program.	30/06/2023	50 %	Not Achieved
1.3.1.4	Shire Wide - Investigate opportunities for beautification of entryways to townships	Investigations complete. This project has been aligned with the Township signage project. On completion of the designs and potential location, the open spaces team will then apply designs for the surrounding entry areas. This project is reliant on finding grant funding.	30/06/2023	100 %	Achieved
1.3.4.1	Narrabri - CBD - Identify an appropriate area and install an inclusive amenities block	There are no Council owned sites in the CBD if Council wishes to continue with this project considerations around purchase of property will need to be considered Currently the Community Kiosk on Maitland street has inclusive toilets Council will need to decide if the two toilets are sufficient in comparison to cost of purchasing property.	30/06/2023	100 %	Achieved
2.1.2.2	Shire Wide - Street Tree Strategy and Program	Grant funding for the consultation and planning has been awarded this project will start in 2023/2024 and will align with the grant funding milestones.	30/06/2023	35 %	Not Achieved
2.2.1.12	Narrabri - CBD - Replace pavers	Damaged pavers are continually replaced through operational works any future treatments eg changing the footpath surface structure would need to be included in the CBD master plans.	30/06/2023	100 %	Achieved

Project Services

Action(s)		Progress	Target	%	Status
1.2.3.25	Audit project management process to ensure disability standards and guidelines are considered for capital works projects	This item is complete.	30/06/2023	100 %	Achieved
3.1.1.1	Conduct annual tendering and procurement information sessions for local contractors	Presentation completed, available on website. Presentation to be delivered at small business week next financial year.	30/06/2023	80 %	Not Achieved
4.2.3.6	Develop appendices to Council's Communications Strategy for Capital Works Projects Factsheets and Media Releases	This item is complete.	30/06/2023	100 %	Achieved
4.3.2.28	Review and update Council's Capital Project Checklist	Initial draft of Project Management Framework completed. Currently in trial.	30/06/2023	100 %	Achieved
4.3.2.29	Run annual Project Management workshops with Managers	This item is complete.	30/06/2023	100 %	Achieved

Road Services

Action(s)		Progress	Target	%	Status
2.2.1.21	Develop a Rural Roads Maintenance Strategy	Roads hierarchy been developed and Policy endorsed by Council. Next years work has been programmed with the Consultant engaged for development of Strategy including levels of service and route standards.	30/06/2023	100 %	Achieved
2.2.1.22	Ensure Council's quarries and small mines are operated and maintained in an environmentally compliant manner	Overhaul of management plans completed and are being reviewed. Continual improvements are being made where necessary.	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
2.2.1.42	Upgrade SR29 Yarrie Lake Road to provide all-weather, flood free access between Narrabri and the outskirts of Wee Waa, whilst maintaining consideration for Northern NSW Inland Port (N2IP)'s priorities	Estimate for works to be completed has been received. Awaiting funding to proceed. Project to take place of a number of years.	30/06/2023	100 %	Achieved

Sewerage Services

Action(s)		Progress	Target	%	Status
2.3.1.12	Narrabri - Sewer Treatment Plant - Upgrade generator capabilities	On hold. to be delivered as part of IWCM works. For risk management and maintaining STP operation during blackouts important to have facility for generator to be readily installed at STP.	30/06/2023	5 %	Not Achieved
2.3.1.13	Update Risk and Emergency Response Plans for Sewer Services	Strategic Continuity Plan adopted by Council. Pollution Incident Response Management Plan (PIRMP) for sewer reviewed on 10 October 2022 and PIRMP updated on Council website.	30/06/2023	100 %	Achieved
2.3.4.3	Shire Wide - Investigate opportunities for sewer service expansion	This is an on-going task, this year areas have been identified and scoped with modelling being initiated. This is also part of IWCM. Working with Public Works to updating the models to guide further expansion.	30/06/2023	100 %	Achieved
2.3.4.33	Assess critical control points (liquid trade waste)	Regulatory Compliance conduct ongoing monitoring at STP.	30/06/2023	100 %	Achieved
2.3.4.4	Shire Wide - Sewer Pump Station - Rehabilitation Program	Council requires a sewer pump station refurbishment program for regular asset replacement and maintenance to prolong sewer system performance. This is included in IWCM Plan and informed by asset condition assessment to inform a future improvement plan. Outline of 5 year renewal program has been drafted. Design to be completed next financial year.	30/06/2023	100 %	Achieved
2.3.4.5	Shire Wide - Sewer Mains - Relining and Rehabilitation (including manholes and chambers)	Council requires a condition assessment of sewer mains to inform a priority main rehabilitation program. Outline of 5 year renewal program has been drafted. Design to be completed next financial year.	30/06/2023	100 %	Achieved
2.3.4.6	Shire Wide - Sewer Pumps - Service and replacement program	Council is developing a servicing and replacement program for sewer pumps in Sewer Pump Stations to assist in maintenance and reducing risks for disruptions in sewer services as well as planning around disruptions in supply chains. Outline of 5 year renewal program has been drafted. Design to be completed next financial year.	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
2.3.4.8	Narrabri - Sewer Treatment Plant - Conduct compliance audit	STP has been inspected and condition report received.	30/06/2023	100 %	Achieved
4.1.1.7	Develop Management Plans for Sewer Data, and Sewer Treatment Plants	Integrated Water Cycle Management Plan (IWCM), review of Pollution Incident Response Management Plans (PIRMP) and updated licence for Narrabri Sewer Treatment Plant (NSTP), as well as operational requirements for performance of the plant and asset management plans inform data to be captured for management of Council's sewer schemes. Project on hold until IWCM investigations finalised.	30/06/2023	100 %	Achieved
4.3.1.6	Develop an Operational Protocol for the Maintenance and Operation of Sewer Testing Kits and Sampling	NSC is following the licence requirements for testing. Project on hold until IWCM investigations finalised.	30/06/2023	50 %	Not Achieved
4.3.2.37	Develop Maintenance Plans for Sewer Assets	Council required maintenance plans for sewer assets to avoid loss of service, maintain asset life and deliver value for money for Council rate payers. Condition assessment completed on above ground assets and plans are being developed in line with Integrated Water Cycle Management Plan (IWCM) and Asset Management Plan. Maintenance plan draft to be developed by June 2024.	30/06/2023	100 %	Achieved
4.3.2.39	Shire Wide - Conduct a critical spares assessment and procure critical spares - Sewer	Council requires critical spare assessment for key assets to avoid down times during breakdowns and avoiding loss of service for water and sewer. This is linked to compliance audit and asset management plans. Council completed a condition assessment on above ground assets as part of Integrated Water Cycle Management Plan (IWCM) to inform asset records and critical spares list. Some critical items purchased and records obtained for remaining items. Issues with resources and procurement - current supply chains have lead times on delivery up to 26 weeks. Anticipated draft list to be compiled by September 2023.	30/06/2023	100 %	Achieved
4.3.2.40	Shire Wide - Sewer Assets - Condition Assessments	Condition assessment completed on above ground assets as part of Integrated Water Cycle Management Plan (IWCM).	30/06/2023	100 %	Achieved
4.3.3.7	Shire Wide - SCADA Upgrade - Sewer	SCADA upgrade required to ensure software stays up to date and system is fit for purpose, while also integrated control philosophy for Wee Waa and Boggabri Sewer Treatment Plants (STPs) into Council's system. Phase 1 inception meeting for SCADA. Condition assessment and gap determination to be completed by October 2023. Implementation will depend on actions and available budget which will be presented to Council when prepared.	30/06/2023	80 %	Not Achieved

Solid Waste Management Services

Action(s)	Progress	Target	%	Status
1.3.4.2	Shire Wide - Conduct Keep Australia Beautiful programs Working in collaboration with Parks and Open Spaces. Issues with resources. Communicating with and receiving program participation information from Keep Australia Beautiful (KAB). An education program will be implemented to commence next year. Council waste manager attended a KAB function in Darwin at the end of November 2022 and participated and presented in the forum event. Renewed membership June 2023.	30/06/2023	100 %	Achieved
2.3.4.17	Boggabri - Investigate the implementation of a Container Deposit Scheme The Manager Waste Services has been in contact with Tomra regarding vending machines at NWMF, Bellata, Wee Waa and Boggabri, currently rejected by TOMRA.	30/06/2023	100 %	Achieved
2.3.4.18	Deliver Waste Education Programs New program delivered through municipal contract. Community Consultation to be tied into Waste Strategy. Engagement with KAB has commenced with the view of using their education programs to replace the current Municipal Waste Collection Contract education program that will cease in September 2023. Funding is also being sourced to engage the get grubby program to assist in shire waste education. the get grubby program consists of Dirt Girl, Scrap boy and Costa. Additional bins, including recycling negotiated for Rotary Part markets and collection education discussed in May 2023. Organic education material and FOGO caddy organised for public school in June 2023.	30/06/2023	100 %	Achieved
2.3.4.19	Finalise Council's Waste Strategy A consultant has been engaged to complete the Community Consultation process which is now complete. The Shire Waste strategy has been updated to include 2021/2022 data and graphs. Consultation and feedback has been received following a community survey and this is being inserted into the waste strategy prior to the strategy going before Council in the July 2023 meeting. Strategy sent for final design and Councillor presentation completed in June 2023.	30/06/2023	100 %	Achieved
2.3.4.21	Narrabri - Waste Management Facility - Advocate for soft plastics receptacle There is currently no market for soft plastics. Markets will continue to be scoped including discussions with the new waste contractor appointed by Council to commence in October 2023. Both Challenge and Australian Plastic have been approached by the waste department to have receptacles at NWMF.	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
2.3.4.22	Narrabri - Waste Management Facility - Investigate and implement a Buy Back Centre	Included in 20-year shire waste strategy as a short-term action (1-5 years). Community consultation reported the need and support from shire residents. Scoping and investigations works to continue in next financial year and CAPEX to be discussed following budgetary constraints.	30/06/2023	75 %	Not Achieved
2.3.4.23	Narrabri - Waste Management Facility - Investigate funding opportunities to implement green waste processing locally	Included as part of the Waste Strategy and SAP. Community consultation completed and also supported by residents. Scoping has started with a tunnel system seen as the preferred option, which is comparable to current processing costs. The sale of the product could reduce Councils costs. NIRW have also engaged a consultant to investigate Councils options and recommended system for processing organics material. Grants officer working with Waste Manager to source funding opportunities. Project to be scoped in preparation of funding opportunities.	30/06/2023	100 %	Achieved
2.3.4.27	Narrabri - Waste Management Facility - Push Pit - Complete Construction	On hold until investigation into new landfill is completed. 2024 CAPEX includes budget for investigating push pit.	30/06/2023	0 %	Not Achieved
2.3.4.29	Undertake an annual Green Waste Educational Program (in cooperation with Council's Regulatory Compliance and Weeds Teams)	Community Consultation progress completed, and residents engaged with topics including organics. Included in waste strategy going before Council in April meeting. NIRW education program and organics (FOGO) project included on NIRW site. Green waste included in 20-year shire waste strategy along with community engagement project and feedback to residents. FOGO project being scoped at Narrabri Public School.	30/06/2023	100 %	Achieved
2.3.4.30	Wee Waa - Investigate the implementation of a Container Deposit Scheme	Tomra have rejected placing further, vending machines at NWMF, Bellata, Wee Waa and Boggabri. Challenge Narrabri currently engaged by Cleanaway (Tomra) to process. New Municipal Waste Collection Contract may provide further options post Oct 2023.	30/06/2023	100 %	Achieved
2.3.4.31	Shire Wide - Landfill Legacy Closures	EPA have reviewed risk assessment and approved. Waiting on the investigation of local quarry where the capping material was being sourced, this is the only known source of local appropriate material. Ongoing for 13 years.	30/06/2023	100 %	Achieved

Water Services

Action(s)	Progress	Target	%	Status
2.3.1.22 Shire Wide - Conduct Hydrant Maintenance	Fire and Rescue and Rural fire Service (RFS) use and check Council hydrants for access and performance. Council working with Fire and Rescue and RFS to train staff and volunteers to assist with hydrant checks and maintenance. Hydrants checked and maintained, programmed being developed as part of IWCM.	30/06/2023	100 %	Achieved
2.3.1.23 Update Risk and Emergency Response Plans for Water Services	Council has adopted the Strategic Continuity Plan for water services. The Drinking Water Management System (DWMS) for quality control of water quality is completed.	30/06/2023	100 %	Achieved
2.3.3.12 Narrabri - Selina Street and Hind Street Water Towers - Repaint	Project to be scoped and referred to appropriate community consultation and project manager to complete. Access hatches and stairs to be installed on Selina St Reservoir associated with other capital works projects prior to painting being undertaken. On Hold until resources allow.	30/06/2023	5 %	Not Achieved
2.3.3.16 Shire Wide - Conduct additional community engagement regarding water quality	The Integrated Water Cycle Management Plan (IWCM) project will incorporate community engagement for water quality into the program to inform development of the IWCM strategy. To be completed next financial year.	30/06/2023	15 %	Not Achieved
2.3.3.17 Shire Wide - Conduct water efficiency education to make the Narrabri Shire more Water Wise	Integrated Water Cycle Management Plan project will develop recommendations for water efficiency education once the plan has been developed and community engagement stage is underway. Some engagement being planned to occur in line with Federation Farm community engagement initiatives including local school open days with some water efficiency education taking place at the Federation Farm open day in August 2023.	30/06/2023	100 %	Achieved
2.3.3.18 Shire Wide - Environmental and Water Extraction - Monitoring Compliance	Unaccounted Water Project includes, water loss, metering, bulk water sales, unmetered properties, it has been funded and is in the initiated. This is an on-going priority.	30/06/2023	100 %	Achieved
2.3.3.19 Shire Wide - Investigate opportunities for water service expansion	This is an on-going task, this year areas have been identified and scoped with modelling being initiated. This is also part of IWCM. Working with Public Works to updating the models to guide further expansion.	30/06/2023	100 %	Achieved
2.3.3.20 Shire Wide - Scouring Program	Ice pigging is complete.	30/06/2023	100 %	Achieved
2.3.3.21 Shire Wide - Water Mains - Replacement program	Outline of 5 year renewal program has been drafted and committed for design.	30/06/2023	35 %	Not Achieved

Action(s)		Progress	Target	%	Status
2.3.3.22	Narrabri - Water Pump Station Rehabilitation and Water Pump Service and Replacement Program	Water pump stations have been serviced and replaced as part of the Narrabri Water Augmentation project. Schedule being developed as a result of IWCM, Asset Management Plan, Fair Value Assessment and condition assessments.	30/06/2023	100 %	Achieved
2.3.3.23	Shire Wide - Water Reservoir - Maintenance program	Condition assessment required to inform maintenance and replacement schedule. Condition assessment being undertaken as part of Integrated Water Cycle Management Plan project. Replacement schedule to be completed following these assessments.	30/06/2023	100 %	Achieved
2.3.3.24	Shire Wide - Water tower access upgrades	Preliminary assessment completed. Design and construct tender to follow in new financial year.	30/06/2023	100 %	Achieved
2.3.3.5	Develop and adopt the Narrabri Shire Integrated Water Cycle Management Strategy to consider regional climate change, water security, sustainable demand and growth, and the natural environment	The Integrated Water Cycle Management Plan (IWCM) project is the strategic direction for water and sewer in the Narrabri Local Government Area. The first stage is development of the Issues Paper. The Issues Paper has been completed. Next steps to begin early 2023 which include community consultation and options development for future planning. Anticipated completion for IWCM is early 2024 with the Department of Planning and Environment. IWCM is also collaborating with the Special Activation Precinct (SAP) project to assist with planning.	30/06/2023	100 %	Achieved
2.3.3.6	Develop Narrabri Shire Rural Fire Station Water Access Point Strategy	Council is planning upgrades on Wee Waa, Boggabri and Narrabri bulk water filling stations to support strategy actions. Strategy to be developed as a result of the Integrated Water Cycle Management Plan project.	30/06/2023	10 %	Not Achieved
2.3.3.7	Encourage the use of alternate water sources on local government assets, including playing fields	Have identified alternate water sources through the development of the Integrated Water Cycle Management Strategy and will continue to collaborate with other Council Teams to implement alternate water sources where possible. Other options include storage of excess recycled water sent to Federation Farm for use on roads, and the implementation of the Boggabri effluent reuse scheme.	30/06/2023	100 %	Achieved
2.3.3.8	Gwabegar - Investigate opportunities to rectify water quality issues	Council currently undertakes flushing in the water scheme on a weekly basis to assist in improving water quality in the network and is finalising the commissioning of the Gwabegar bore augmentation project. Council is also investigating a remote chlorine monitoring point in Gwabegar to assist with monitoring disinfection throughout the network. IWCM to be developed by February 2024 and DWMS review to be completed June 2023.	30/06/2023	80 %	Not Achieved
2.3.3.9	Narrabri - Decommission Tibbereena Street Bore	Council investigating the sustainable yield of Logans Lane and Saleyards Lane water bores sunk in the last ten years, to bring online to replace the Tibbereena St bore water supply. Approval from Water NSW for use as production bores, and infrastructure for alternate bores to be implemented, prior to Tibbereena St bore decommissioning. Part of this investigation is incorporated into the Integrated Water Cycle Management Plan project.	30/06/2023	5 %	Not Achieved

Action(s)		Progress	Target	%	Status
2.3.4.1	Shire Wide - Investigate additional opportunities for reuse of treated effluent and encourage the use of alternate water sources on local government assets, including playing fields	Future opportunities for wastewater reuse being investigated in parallel with Integrated Water Cycle Management Plan (IWCM) project and the Narrabri Special Activation Precinct (SAP) project that involve future planning for the Narrabri Sewer Treatment Plant. Other alternate water uses to be investigated include storm water harvesting.	30/06/2023	80 %	Not Achieved
4.1.1.12	Develop Management Plans for Water Assets, Chlorine Operations, Drinking Water, Water Restriction, Water Reservoirs, and Water Reticulation Network	Management Plans for Water Assets, Chlorine Operations, Drinking Water, Water Restrictions, Water Reservoirs and Water Reticulation Network will be developed as a part of the Integrated Water Cycle Management Strategy and through the review of the Drinking Water Management Strategy. Management Plans will be based on recommendations received from NSW Public Works and NSW Department of Planning and Environment. Once developed, all internal protocols and procedures will be updated.	30/06/2023	70 %	Not Achieved
4.3.1.7	Develop an Operational Protocol for the Maintenance and Operation of Water Testing Kits and Sampling	SOP for maintenance and operation of water testing kits required to assist with maintaining the life and performance of these assets. Some similarities with draft SOP developed for sampling procedures. Some guidance also from Drinking Water Management System (DWMS) review. This SOP to be adapted to maintenance and operation of water testing kits.	30/06/2023	40 %	Not Achieved
4.3.1.8	Develop Council's Water Leak Policy	Current policy deals with leaks on private property, just need to deal with leaks on public land through the unaccounted water project. Protocol to be developed as part of project.	30/06/2023	60 %	Not Achieved
4.3.2.42	Shire Wide - Conduct a critical spares assessment and procure critical spares	Council requires critical spare assessment for key assets to avoid down times during breakdowns and avoiding loss of service for water and sewer. This is linked to compliance audit and asset management plans. Council conducting condition assessments of above ground assets as part of Integrated Water Cycle Management Plan (IWCM) to inform asset records and critical spares list. Some critical items purchased, and records obtained for remaining items. Issues with resources and procurement - current supply chains have lead times on delivery up to 26 weeks.	30/06/2023	100 %	Achieved
4.3.2.43	Shire Wide - Water Assets - Condition Assessments - Water	Condition assessment completed on above ground assets. Further action to come out of condition assessment.	30/06/2023	80 %	Not Achieved
4.3.3.8	Shire Wide - SCADA Upgrade - Water	Phase 1 inception meeting for SCADA. Condition assessment and gap determination to be completed by October 2023. Implementation will depend on budget availability.	30/06/2023	100 %	Achieved

Action(s)		Progress	Target	%	Status
4.3.3.9	Conduct communications program to encourage uptake of Council Smart Water Metre App	Council use smart water meters to assist in managing Council's water consumption and assist ratepayers with water consumption and leak detection. Communications program to be developed to assist guide ratepayers with this. Council staff recently undertaken training for use of smart water system.	30/06/2023	100 %	Achieved



NARRABRI SHIRE
DISCOVER THE POTENTIAL

Directorate: Corporate and Community Services

Airport Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723002	2.2.1.3 - Capex - Narrabri - Airport - Install LED Apron	Grant funding successful. Awaiting confirmation of minor variation to tender to include additional complimentary works and awaiting CAPEX approval.	200,000	0	50 %
700399	2.2.1.5 - Capex - Narrabri - Airport - Terminal Design (Carryover 2020/2021)	On hold until the Airport Master Plan has been updated.	60,000	0	10 %
722006	2.2.1.46 - Capex - Narrabri - Airport - Reseal (Grant Funded) (carryover 2021/2022)	Works completed in 2021/2022 with outstanding invoices not receipted until 2022/2023.	0	7,409	100 %
			260,000	7,409	

Aquatic Facilities

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723015	1.2.2.5 - Capex - Boggabri, Wee Waa - Pool - Renew Access Stairs for Pool Entry	Have been ordered and waiting to be delivered to site. To be installed in Quarter 1 2023/2024.	24,000	66	10 %
723010	1.2.2.6 - Capex - Boggabri - Pool - Renew change room area	Scope of Works completed, awaiting budget allocation for work prior to scheduling works.	35,000	0	10 %
723009	1.2.2.7 - Capex - Boggabri - Pool - Replace the Gas BBQ with Electric	Completed	8,000	7,826	100 %
723011	1.2.2.10 - Capex - Narrabri - Pool - Install Shade Shelter and Tables	Project is completed.	30,000	29,523	100 %
723012	1.2.2.13 - Capex - Narrabri - Pool - Replace Tiles and Paint Pool Shell	Tiles replaced and shell painted in by September 2022. Project completed.	15,000	16,095	100 %
723014	1.2.2.19 - Capex - Wee Waa - Pool - Paint Pool Shell and Surrounds	Materials to be ordered. Works will commence in Quarter 1 2023/2024 during winter shut down period.	10,000	0	5 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723013	1.2.2.21 - Capex - Wee Waa - Pool - Replace the Gas BBQ with Electric	Installation completed Quarter 4 2022/2023	8,000	6,556	100 %
722013	1.2.2.61 - Capex - Boggabri - Paint Shell and Surrounds (carryover 2021/2022)	Works have been completed.	5,400	5,379	100 %
721020	1.2.2.62 - Capex - Boggabri - Chemical Dosing (VPA Funded)	Contractor completed structural works to the filtration building in Quarter 4 2022/2023.	13,230	9,928	100 %
722010	1.2.2.63 - Capex - Narrabri - 50m Pool - Replace 3x Sand Filters	Completed Quarter 1 2022/2023.	17,034	4,418	100 %
Total			165,664	79,791	

Fleet Management

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
700087	4.3.2.6 - Capex - Develop, review and prioritise relevant fleet replacement program (Acquisitions)	Updated 10-year plan completed – recognise ongoing issues with replacements - supply and lead times continue to be a factor.	2,472,991	1,592,464	50 %
722060	Capex – Data Sign Traffic Lights	Portable traffic lights procured.	0	1,982	100%
721048	Water Capex – Fleet Purchase of Water Pump on Trailer	Water pump received June 2023. This pump is used for emergency situations as a backup for the Wee Waa Levy Pumps.	0	110,095	100 %
Total			2,472,991	1,704,541	

Information Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723069	4.1.4.3 – Capex – Narrabri – Council Admin Building – Install equipment for live streaming Council meetings	Equipment installed. Test stream occurred in June 2023 and the first stream successfully completed in July 2023.	9,445	10,245	100%

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
722041	4.3.2.19 - Capex - Council Technological Upgrades - Laptops and Desktops	Additional 15 laptops ordered and received as stock has been low.	50,417	50,996	100%
723008	4.3.2.20 - Capex - Council Technological Upgrades - Mobility Devices (Mobiles)	Order placed for 25 new iOS devices and Android devices. Devices received and distributed as required. 6 left in stock.	20,000	0	100%
723007	4.3.2.21 - Capex - Council Technological Upgrades - Mobility Devices (Tablets)	5 new tablets ordered and received. These will be distributed as required.	20,000	46,076	100%
722004	4.3.2.22 - Capex - Council Technological Upgrades – Monitors	8 monitors ordered and received. These will be distributed as required.	8,480	8,045	100%
721006	4.3.2.47 - Capex - Council Technological Upgrades - Mobility Devices (Mobiles) (carryover 2021/2022)	Order placed for 25x new iOS devices and Android devices. Devices received and distributed as required.	15,302	26,785	100%
Total			123,644	142,147	

Property Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
721054	1.1.1.5 - Capex - Boggabri - Construct Doctor's House (VPA Funded)	Council has identified alternative funding options for additional expenses.	298,540	998	0 %
723044	1.1.4.3 – Capex – Wee Waa – Nurruby – Replace access ramp (LRCI Funded)	Completed.	0	67,387	100 %
723055	1.1.4.4 – Capex – Narrabri Toy Library Refurbishment (LRCI3 Funded)	Completed.	0	51,195	100 %
723040	1.2.2.52 - Capex - Boggabri - Develop the old bowling club into a Civic Precinct (Carryover 2021/2022) (Grant Dependent)	Project Control Group established. Further community consultation occurred during Quarter 3 2022/2023. Further community consultation will commence July/August 2023 once draft Masterplan for the site has been received.,	100,000	48,722	25 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723041	1.2.2.54 - Capex - Gwabegar - Investigate and pursue opportunities to increase amenities at the Hall (Grant Dependent)	Ongoing investigations for potential grant funding opportunities.	55,000	0	75 %
723003	1.2.2.57 - Capex - Wee Waa - Old NAB Building - Refurbishment (LRCI Funded)	The LCRI funding for this project is to be reallocated to another project, as \$2.5million has been secured through Resources 4 Regions Round 9 to complete more comprehensive works at the site and provide a greater benefit to the community.	75,000	2,026	0 %
723042	1.2.2.58 - Capex - Baan Baa - Amenities Block (Grant Dependent)	No appropriate funding source identified.	100,000	0	0 %
722005	1.2.2.59 - Capex - Boggabri - Demolish Old Boggabri Bowling Club	Demolition completed.	199,837	172,153	100 %
722052	1.2.3.28 - Capex - The Crossing Theatre - Install Automatic Doors (grant funded)	Completed.	2,002	650	100 %
722053	1.2.3.29 - Capex - Visitor Information Centre - Install Automatic Doors	Completed.	0	613	100 %
723066	2.1.4.9 - Capex - Narrabri - Council Admin Building - Install Solar	Scheduled to commence Quarter 1 2023/2024. Project delayed due to contractor availability.	150,000	0	0 %
723068	2.1.4.10 - Capex - Narrabri - Council Admin Building - Upgrade Electrical	Scheduled to commence Quarter 1 2023/2024. Project delayed due to contractor availability.	50,000	0	0 %
723067	2.3.1.29 - Capex - Narrabri - The Crossing Theatre Band Room - Repair Flood Damage	Repairs have commenced. Bathroom and kitchenette repairs completed. Internal dividers reinstalled. Additional works to be completed in 2023/2024 include remaining 25% of fence repairs releveling of the Band Room floor, installing new floor covering and repainting.	280,000	99,580	60 %
721053	3.2.3.20 - Capex - Narrabri - Caravan Park - Amenities Building Refurbishment (carryover 2021/2022)	Works completed.	33,559	58,118	100 %
722058	4.1.2.18 - Capex - Upgrade the Chemical Loading Station at the Narrabri Depot	Works determined to not be required following amendments to work practices.	60,000	51,876	100 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
722046	4.3.2.45 - Capex - Narrabri - Furniture for Council Owned Residential Properties	Completed. GM's residence and 2 interim housing sites furnished.	0	1,465	100 %
723048	4.3.2.46 – Capex – Narrabri – Depot – Replace furniture	Furniture replacement completed. Awaiting final electrical connections to be completed. Awaiting final invoices to be receipted.	80,000	60,587	100 %
700010	4.3.4.4 - Capex - Narrabri - Depot - Stores Office Construction (Carryover 2020/2021)	Completion of works in Quarter 4 2022/2023.	149,555	184,445	100 %
723005	4.3.4.6 - Capex - Wee Waa - Depot - Amenities Upgrade	RFQ completed and distributed. Works scheduled to commence October 2023. Completion estimated by Quarter 4 2023/2024.	120,000	1,962	15 %
723004	4.3.4.7 - Capex - Boggabri - Depot - Relocation to 82 Walton Street	Plans finalised, DA Approved, electrical scope of works finalised, RFQ distributed in Quarter 1 2023/2024. Works will be carried forward to 2023/2024. Depot occupants have commenced clean up prior to relocation and construction.	240,000	12,104	10 %
722061	4.3.4.15 – Capex – SES Shed – Air Conditioning	New air conditioning system installed. Project completed in Quarter 2 2022/2023.	0	19,071	100 %
Total			1,993,493	832,952	

Saleyard Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723006	3.3.4.4 - Capex - Narrabri - Saleyards - Truck Wash Tank	Project delayed due to ground being too wet to commence work. Old tank sealed pursuing quotes for new tank may require additional funding	10,000	2,601	15%
Total			10,000	2,601	

Directorate: Planning, Strategy and People

Library Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
721062	1.2.2.60 - Capex - Shire Wide - Mobile Library Van (Public Library Infrastructure Grant Funded) (carryover 2020/2021)	The Library Van is in full operation.	137,851	128,319	100%
Total			137,851	128,319	

Regulatory Compliance

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
722003	2.1.3.3 - Capex - Narrabri - New Animal Management Facility - Complete construction (section 7.12 funded) (carryover 2020/2021)	Construction of the building is now complete and is tracking for a July 31 opening. There are very few minor works to be complete including, internal painting and fit out of work space. Internal dog cages are also being installed in the coming weeks. Council staff will begin operations out of the new facility in early August and will provide public communication about this when this occurs. This is a huge feat for the project team that delivered this project and will be celebrated with stakeholders in the near future.	440,686	235,948	100%
Total			440,686	235,948	

Tourism

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
700350	1.3.1.9 - Capex - Shire Wide - Complete the upgrade of Gateway Signage (Carryover 2020/2021)	Gateway signage installation has been completed for the Narrabri and Boggabri sites and the third sign at the Wee Waa/Walgett gateway is currently pending. As previously detailed, the fourth sign will not be installed until the current upgrade of the Newell Highway to Moree has been completed by Transport for NSW. This is not anticipated to occur until 2026.	208,320	141,253	100%
722009	1.3.1.10 - Capex - Shire Wide - Complete the upgrade of Town Signage (Carryover 2020/2021) (Year 1 of 2)	Suitable town entry signage sites have been identified and designed. Quotes for manufacturing have been requested. Community consultations will be needed to identify the appropriate theme for each town and village. Progress for 2022/2023 complete with delivery on track by 30 June 2024.	0	0	100%
Total			208,320	141,253	

Directorate: Infrastructure Delivery

Cemetery Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723018	1.2.2.24 - Capex - Boggabri - Lawn Cemetery - Install water tank and pump	This project will be completed in the 2023/2024.	20,000	0	10 %
723017	1.2.2.26 - Capex - Narrabri - Lawn Cemetery - Install two concrete plinth rows	Set an installation time to align with interment site allocation currently the existing rows have not been filled and the project will need to be delayed to Quarter 2 2023/2024.	20,000	0	20 %
723016	1.2.2.28 - Capex - Wee Waa - Cemetery - Install toilet and amenities block	Project completed	90,000	56,290	100 %
700132	1.2.2.64 - Capex - Narrabri Lawn Cemetery - Renew Internal Roads and Carpark (carryover 2020/2021)	This project was taken to Council for funding and will be in part funded annually over the next four years through capital works program or grant funding.	0	0	100 %
722045	1.2.2.65 - Capex - Wee Waa - Cemetery - Upgrade Entrance Road (carryover 2021/2022)	Internal road from the gate to the new toilet block Has been completed.	50,000	35,276	100 %
			180,000	91,566	

Parks and Open Spaces

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723023	1.1.3.4 - Capex - Boggabri - Jubilee Oval - Carpark Entry Area	Car park reseal completed.	35,000	23,764	100 %
723024	1.1.3.5 - Capex - Boggabri - Jubilee Oval - Install Irrigation	This project budget was insufficient for works required and will need to be revote into future capital works plans.	0	0	15 %
	1.1.3.6 - Capex - Boggabri - Jubilee Oval - Storage Shed (subject to funding)	Investigations completed. Project delayed until 2023/2024 once other works at Jubilee Oval are completed. This project is subject to grant funding to progress.	0	0	100 %
723022	1.1.3.8 - Capex - Narrabri - Leitch Oval - Replace Lighting (subject to funding)	Grant funding has been awarded by SCCF this project during the financial year works will commence in 2023/2024.	0	0	100 %
722055	1.1.3.14 - Capex - Narrabri - Collins Park - Electric Scoreboard (Grant Funded) (carryover 2021/2022)	Score board has been installed with electrical connection to be completed and shelter roof to be added.	2,540	0	90 %
721031	1.1.3.15 - Capex - Pilliga - Sports Precinct Planning	Project completed.	8,273	0	100 %
700409	1.1.3.16 - Capex - Narrabri - Tennis Court Infrastructure (SCCF3 Grant) (carryover 2021/2022)	Lights have been upgraded and fencing has been installed accessible access to the courts will be installed this project is grant funded and will be completed in 2023/2024.	224,000	212,082	85 %
722017	1.1.3.17 - Capex - Shire Wide - Sporting Fields - Renewal Program	Project to be undertaken in 2023/2024.	162,600	0	5 %
	1.2.2.33 - Capex - Boggabri - Vickery Park - Install outdoor gym equipment (subject to funding)	Funding required to complete further investigations, Council investigating grant funds for this project after the completion of the Master Plan for Boggabri CBD and Vickery Park is completed.	0	0	100 %
721028	1.2.2.35 - Capex - Narrabri - Collins Park - Upgrade Grandstand and Amenities (Carryover 2021/2022)	Painting completed canteen fit out and external rails to be completed in 2023/2024.	258,700	101,662	75 %
722015	1.2.2.39 - Capex - Narrabri - Tourism Hub - Stage 1 - Car Park	Designs completed. Finalising costings to determine if procurement for the project needs to be via tender. Budget dependent on VPA funding allocation.	29,674	5,132	30 %
723025	1.2.2.49 - Capex - Wee Waa - Dangar Park - Upgrade Irrigation (subject to funding)	Contractor engaged installation will commence in Quarter 1 2023/2024.	190,000	37,127	50 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723049	1.2.2.66 – Capex – Narrabri – Netball Courts – Upgrade (SCCF4 Funded)	Funding obtained. Not yet commenced.	246,144	240	50 %
722026	1.2.3.19 - Capex - Narrabri - Selina Street and Guest Street - Shared Pathway	Scope of works and designs completed. Tender advertised and to be awarded July 2023. This project is a Roads department project.	431,830	1,108	10 %
700421	1.2.3.30 - Capex – Narrabri Creek Shared Pathway Stage 4 (DCP2 Funded) (carryover 2020/2021)	This project is completed.	0	3,970	100 %
721065	1.2.3.31- Capex - Wee Waa - George Street Shared Path (TfNSW Grant)	Works completed Quarter 4 2021/2022. Final invoices received and processed Quarter 1 2022/2023.	0	0	100 %
700231	1.3.1.11 - Capex - Wee Waa - CBD Upgrade (VPA) (carryover 2020/2021)	Sculptures have been completed signage and installation will be completed in Quarter 1 2023/2024 financial year.	49,855	22,416	75 %
722016	1.3.4.3 - Capex - Shire Wide - Open Spaces Renewals Program	Town clock community kiosk have been painted with works to be completed on septic system at town clock this capital will carry over to 2023/2024.	60,000	42,326	85 %
721043	3.2.3.21 – Capex – Mt Kaputar Signage and Shelter (carryover 2020/2021)	Project completed in 2021/2022. Remaining invoices receipted in 2022/2023.	0	619	100 %
723060	1.2.2.1, 1.2.2.15, 1.2.2.8 - Capex – Boggabri, Narrabri, Wee Waa - Investigate and complete the upgrade of Splash Park (Resources for Regions Funded)	Investigation completed. Funding was obtained through the Resources for Regions Round 9 in December 2022. Project planning has commenced. Community engagement and project works will commence in 2023/2024.	0	3,602	100 %
700407	Capex - Bellata -Drought Stimulus Multi-Purpose Court (SCCF3 Funded)	Project complete. Final invoice received after 30 June 2023.	51,211	49,361	100 %
723065	1.1.3.18 - Wee Waa - Tennis Court - Install two multipurpose courts (Year 1 of 3) (SCCF5 Funded)	Signage for funding body procured. Project on track to commence in 2023/2024.	0	440	100 %
723054	1.2.3.32 - Narrabri - Tibbereena Street Accessible Amenities Block (Tourism Hub) (BSBR Grant Funded) (Year 1 of 2)	Grant was secured and awarded ahead of schedule. Ablutions block procured and slab installed. Project commenced early and is ahead of schedule.	0	308,256	100 %
			1,749,827	812,105	

Projects Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723043	2.1.3.1 - Boggabri - Dripping Rock Access Road - Investigate and determine possible resolution of access issues - Development Feasibility Study (Grant Dependent) (Year 1 of 2)	First phase complete, second phase next financial year. Grant funding sourced and approved. Consultant engaged to perform works. Stakeholder engagement initiated.	0	0	100%
			0	0	

Road Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
721038	1.1.3.11 - Capex - Narrabri - Collins, Hogan and Leitch Ovals - Access Roads	Project on hold due to inclement weather and major flooding. Project to be rescheduled to 2024 program.	50,000	0	0 %
722021	2.2.1.14 - Capex - Baan Baa - Harparary Road - Seal to Browns Lane Intersection (VPA Funded) (Carryover 2021/2022)	Project on oh hold following the major flood event in September/November 2022. Project has been scheduled in line with other capital priorities.	0	0	10 %
722020	2.2.1.15 - Capex - Bellata - Millie Road - Upgrade (6.5km) (Fixing Local Roads Program Funded) (Carryover 2021/2022)	Project has been completed.	3,993,661	3,794,634	100 %
721057	2.2.1.16 - Capex - Boggabri - Boston Street Bridge - Upgrade (Resources for Regions Funded) (Carryover 2021/2022)	Project incurred delays following the major flood event in September/November 2022. Bridge work has been completed. Seal and Guard Rail works are scheduled for Mid-July 2023, with opening to traffic to follow.	2,067,925	2,245,270	98 %
723001	2.2.1.17 - Capex - Boggabri - Caloola Road – Upgrade	Project to be managed by contract project manager. Tender to be advertised mid-July 2023.	100,000	34,193	25 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
722057	2.2.1.18- Capex - Boggabri - Complete installation of shared pathway (Carryover 2021/2022)	Project has been put to market with assessment currently being completed. Recommendation for award will be at July 2023 Council Meeting.	1,000,000	933	30 %
723026	2.2.1.19- Capex - Boggabri - MR 357 Rangari Road – Upgrade	Project on hold awaiting the location of additional funding to maximise project outcomes.	0	0	0 %
722027	2.2.1.20 - Capex - Boggabri - Tullamullen Bridge and Green Hills Quarry - Design and Investigation (Carryover 2021/2022)	Programmed investigation for the year completed. Project ongoing, further investigations to be completed into land acquisition. This project will be completed over a number of years.	50,000	25,580	100 %
722054	2.2.1.23 - Capex - Eulah Creek - Bullawa Creek Bridge - Replacement (Resources for Regions Funded)	Tender process has been completed and awarded to Saunders Civilbuild Pty Ltd. Design has been completed and construction has commenced. The old structure has been demolished and the footings are in progress. Project taking place of two years.	500,000	551,437	100 %
722025	2.2.1.24 - Capex - Merah North - Doreen Lane - Rehabilitation (Fixing Local Roads Program Funded)	Project delayed due to major flood event in September/November 2022 and is on hold. Project to be completed in conjunction with other rehabilitation projects in the new financial year. Tender is being developed.	0	0	25 %
	2.2.1.26 - Capex - Narrabri - Selina Street to Tibbereena Street - Renewal	Small section of footpath to be replaced from Violet Street Bridge to Tibbereena Street as well as the kerb. Project has been put to market with assessment currently being completed. Recommendation for award will be at July 2023 Council Meeting.	0	0	30 %
722018	2.2.1.27 - Capex - Pilliga - SR 127 Pilliga Road - Upgrade (Grant Funded)	Grant funding secured. All pre construction works complete. Stockpiling has commenced. Project is scheduled to commence in July 2023. Project runs over a number of years, completion set for late 2024 calendar year.	3,280,000	488,638	100 %
721058	2.2.1.28 - Capex - Shire Wide - Flood Damage Restoration (March 2021 Flood Event)	Emergency Works and Immediate Rectification Works claims submitted. Reconstruction of Essential Public Assets (REPA) claim submitted and awaiting guidance from Transport for NSW regarding success of funding. Further flooding has occurred and a review of all flood damage is now occurring. Damages will be rolled into the most recent event. Works completed. Claim to be finalised in 2023/2024.	55,000	21,972	100 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
722048	2.2.1.29 - Capex - Shire Wide - Flood Damage Restoration (November 2021 Flood Event)	Emergency Works and Immediate Rectification Works claims submitted. Reconstruction of Essential Public Assets (REPA) claim submitted and awaiting guidance from Transport for NSW regarding success of funding. Further flooding has occurred and a review of all flood damage is now occurring. Outstanding damages will be rolled into most recent event. Works completed. Claim to be finalised in 2023/2024.	1,000,000	155,680	100 %
700310	2.2.1.30 - Capex - Shire Wide - Footpaths - Renewal programs	No renewals currently scheduled for 2022/2023.	0	1,176	100 %
723027	2.2.1.31- Capex - Shire Wide - Floodway Renewals (and Causeways)	Floodway designs are being completed and will be packaged in a contract early in the new financial year.	250,000	5,618	25 %
723028	2.2.1.32 - Capex - Shire Wide - Kerb and Gutter - Replacement programs	Project has been put to market with assessment currently being completed. Recommendation for award will be at July Council Meeting.	680,000	12,487	30 %
	2.2.1.33 - Capex - Shire Wide - Transport Assets - Roads Condition Assessments and Revaluations	Scoping and tender preparation in progress in collaboration with the Asset Engineer. Project on hold due to the flooding occurring during the financial year. Project to recommence next financial year.	0	0	15 %
722019	2.2.1.35 - Capex - Shire Wide - Regional Roads - Reseal Programs	No reseals for regional roads scheduled for this Financial year.	114,280	34,281	100 %
722023	2.2.1.36- Capex - Shire Wide - Shire Roads - Gravel Resheeting	Major flooding has affected the scheduling of this program. Program has been deferred until flood restoration can be finalised.	0	4,748	100 %
723047	2.2.1.37 - Capex - Shire Wide - Shire Roads - Rehabilitation 2022/2023 Program	Rehabilitation projects for Yarrie Lake Road (carryover 2021/2022) and Millie Road, have been identified. Projects on hold until next financial year.	250,176	0	25 %
700306	2.2.1.38 - Capex - Shire Wide - Shire Roads - Reseal Programs	Works have been completed.	1,089,241	833,813	100 %
700314	2.2.1.39 - Capex - Shire Wide - Stormwater - Renewal programs	No renewals currently scheduled for 2022/2023.	0	0	100 %
700307	2.2.1.40 - Capex - Shire Wide - Town Streets - Rehabilitation Programs	Works were completed on Barwan Street Narrabri.	0	0	100 %
700309	2.2.1.41 - Capex - Shire Wide - Town Streets - Reseal Programs	Works have been completed.	439,584	29,750	100 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
700096	2.2.1.43 - Capex - Wee Waa - SR30 Culgoora Road - Upgrade (Carryover 2021/2022)	Land acquisition finalised. Environment assessment is being completed, fence line cleared the new alignment early next financial year. Waiting on approval of REF, all other preconstruction works complete. Project taking place over a number of years.	100,000	4,510	95 %
722062	2.2.1.45 - Capex - Wee Waa - SR29 Yarrie Lake Road to SR127 Pilliga Road - Upgrade Freight Route (11km)	Grant funding secured (\$3 million secured through NSW Fixing Local Roads Program and approx. \$2.2 through Local Roads and Community Infrastructure). Floodway designed and completed. Detailed design is currently being completed to complement the tender package. Project being completed over a number of years.	3,000,000	2,198	100 %
700405	2.2.1.47 - Capex - Shire Wide - Flood Damage Restoration (February 2020 Flood Event)	Emergency Works and Immediate Rectification Works claims submitted, completed and acquitted in 2021/2022. Reconstruction of Essential Public Assets (REPA) claim submitted and works commenced. Progress has halted following further a further major flood event in September/November 2022. A review of events is now in progress and damages will be rolled into the most recent Flood Event. Works completed. Claim to be finalised in 2023/2024.	2,625,001	198,407	100 %
721041	2.2.1.48 - Capex - MR133 Killarney Gap Road (REPAIR GRANT)	Project Completed.	450,238	588,997	100 %
722044	2.2.1.49 - Capex - Shire Wide - Kerb and Gutter - Replacement programs (carryover 2021/2022)	Project scoped, designs completed and has been put to market with assessment currently being completed. Recommendation for award will be at July 2023 Ordinary Council Meeting.	50,000	25,690	30 %
721059	2.2.1.50 - Capex - Wave Hill Road (SR18) Upgrade (VPA) (carryover 2021/2022)	Project completed.	86,195	1,823	100 %
722024	2.2.1.51 - Capex - Shire Wide - Shire Roads - Rehabilitation 2021/2022 Program	On hold due to flood event. Rehabilitation project for Yarrie Lake Road to commence in the coming months. Scheduling is currently being completed for next financial year.	237,588	18,209	10 %
722022	2.2.1.52- Capex - SR 30 Culgoora Road Rehabilitation (carryover 2021/2022)	Project completed.	0	275	100 %
700099	2.2.1.53 - Capex - Eulah Creek - 2 Bridge Replacement	See Bullawa Creek Bridge Update.	0	0	100 %
722043	2.2.1.54 - Capex - Saleyards Lane/ Newell Highway intersection (carryover 2020/2021)	Culvert extension works have been completed. Resurfacing to be completed, jointly with another asphalt project in Quarter 1 2023/2024.	100,000	66,300	75 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
722063	2.2.1.55 – Capex – Narrabri – Cooma Road (BP to Gibbons Street) – Complete installation of shared pathway (Carryover 2021/2922)	Shared pathway has been completed.	455,764	383,820	100 %
723050	2.2.1.56 – Opex – Shire Wide – Flood Damage Restoration (September 2022 Flood Event)	Emergency works and immediate restoration works completed.	0	1,852,740	100 %
723053	2.2.1.57 – Capex – Boggabri – Lynn Street – Extension	Construction has commenced and is expected to be finalised in July 2023.	100,000	32,939	90 %
722056	2.2.1.58 – Capex – Barwon Street and Tibbereena Street – Pedestrian Crossing (carryover 2021/2022)	Project complete.	0	52,783	100 %
723051	2.2.1.59 – Capex – SR10 Old Gunnedah Road/SR5 Kaputar Road Intersection (Black Spot & R4R Funded)	Project has been partially completed. Awaiting contractor availability to finalise the asphalt surface and line marking.	0	0	90 %
723062	2.2.1.60 – Capex – upgrade SR29 Yarrie Lake Circuit (R4R Funded) (Year 1 of 2)	Not yet commenced. Funding obtained this year, not scheduled for this financial year. Design to be completed next financial year with construction 2024/2025	0	16,924	100 %
723063	2.2.1.61 – Capex – Shire Wide – Pothole Repair Round 1 (FLR Funded)	25,000 potholes patched since inception.	0	562	100 %
721045	3.2.1.4 - Capex - Narrabri - West Precinct Freight Link	Tender prepared, waiting on UGL and TfNSW to obtain approval to construct, once received tender will be advertised. Telstra line moved below ground in Avon Street and tender (Avon Street) preparation in process. Also waiting on grant funding variation to be approved.	2,857,108	154,963	80 %
723073	1.2.4.5 – Capex – Pedestrian accessibility improvements – Install Kerb Ramps (Year 1 of 4) (R4R Funded)	Project signage procured. Project on track to commence 2023/2024.	0	240	100 %
723059	2.2.1.59 – Narrabri - SR10 Old Gunnedah Road/SR5 Kaputar Road Intersection (Black Spot Funded) (carryover 2022/2023)	Works commenced. Scheduled to be completed in 2023/2024.	500,000	231,833	25 %
			25,481,761	11,873,423	

Sewerage Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
722050	2.2.3.1 - Capex - Narrabri - Sewer Treatment Plant - Environmental Improvements (Stage 2)	Council is undertaking pond desilting works within the Narrabri Sewer Treatment Plant to increase wet weather capability for the plant and satisfy environmental obligations for plant operation. Council has appointed contractor to complete works. Contractor delay. Due to commence in July 2023. Completion is expected to take approximately two weeks.	400,000	4,316	30 %
700120	2.3.3.3 - Boggabri - Sewerage Treatment Works Augmentation (carryover 2020/2021)	The final item for Boggabri STP augmentation is to implement water reuse scheme at the plant. Waiting on soil testing, investigation and design to inform the planning of the dam volume and location before going out to construction. Council has undertaken an expression of interest process to find local landholders to accept the reclaimed effluent. Project on hold.	0	0	25 %
722038	2.3.4.2 - Capex - Narrabri - Zimmerman Street - Sewer Pump Station Update (carryover 2021/2022)	Issues observed with receiving pipe manifold in sewer pump station (SPS). Scoping in progress to inform procurement following.	140,000	0	5 %
722039	2.3.4.7 - Capex - Wee Waa - Sewer Mains - Replacement program	Council undertakes regular capital works for sewer mains replacements to maintain performance and life of sewer network. Developing condition assessment for sewer mains to inform capital mains replacement program and scheduling. 5-year renewal program has been drafted.	218,000	0	25 %
723039	2.3.4.9 - Capex - Narrabri - Sewer Treatment Plant - Upgrade Access Road	On hold while negotiations with Inland Rail determine the land acquisition.	125,000	0	25 %
700126	2.3.4.10 - Capex - Wee Waa - Sewer Treatment Plant - Works Augmentation	The final step is the replacement of inlet and outlet piping for digester at Wee Waa Sewer Treatment Plant (WWSTP). On Hold due to resources required to complete reactive maintenance following the flooding event.	68,332	300	70 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723038	2.3.4.14 - Capex - Shire Wide - Sewer - Instrumentation Works	Council requires accurate and reliable instrumentation in order to operate its sewer network effectively and avoid sewer overflows in both sewer treatment plants and sewer pump stations. This is undertaken on an annual basis and is undertaken where priority works are identified or replacements for existing equipment are needed. Phase 1 inception meeting for SCADA. Condition assessment and gap determination to be completed by October 2023. Implementation will depend on budget.	50,000	0	80 %
722040	2.3.4.35 - Capex - Wee Waa - Installation of Sewer Grinder Pumps (carryover 2021/2022)	Grinder pumps installed in the 2022 financial year and project was completed.	32,050	3,338	100 %
700129	2.3.4.36 - Capex - Shire Wide - Sewer - Telemetry Upgrades	Sewer telemetry upgrades required to ensure sewer system is being monitored and operated within Council's level of service and to satisfy asset management guidelines. Review of major items for telemetry upgrade currently being done as part of Integrated Water Cycle Management Plan (IWCM) and Narrabri Sewer Treatment Plant (NSTP) Environmental Protection Licence (EPL) update. Preliminary works being done on Sewer Pump Stations across shire in response to recent floods. Phase 1 inception meeting for SCADA. Condition assessment and gap determination to be completed by October 2023. Implementation will depend on budget.	25,000	0	80 %
722037	4.3.2.36 - Capex - Narrabri - Sewer Mains - Replacement program	Sewer mains to be renewed by replacing the main or relining to ensure asset life is maintained and extended. To undertake condition assessment prior to sewer main replacement program in parallel with Asset Management Plan. Some minor sections to be replaced in meantime. 5-year renewal program has been drafted.	154,976	2,504	25 %
722036	4.3.2.38 - Capex - Narrabri - Sewer Treatment Plant - Options Study (carryover 2021/2022)	This action is part of IWCM – due Feb 2024. Issues paper completed, condition assessment completed, and Options being scoped.	250,000	5,211	100 %
			1,463,358	15,669	

Solid Waste Management Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
700027	2.3.4.24 - Capex - Narrabri - Waste Management Facility - New Cell No. 1 - Complete construction (year 2 of 2)	Cell construction completed February 2022. Fill plan received by GHD. Leachate pump and connection to the systems to be completed by March 2023. Filling of the cell to ensure batter stability has commenced.	1,698,767	1,562,400	100 %
723021	2.3.4.26 - Capex - Narrabri - Waste Management Facility - New Cell No. 2, 3, 4 - Complete Land and Environmental Assessments and Investigate appropriate design	A Consultant has been engaged by Council to commence the process. Environmental and geotechnical assessment completed.	300,000	2,715	50 %
723019	2.3.4.28 - Capex - Shire Wide - Transfer Station Upgrades	Finalising project plan with staged approach. Work commenced at Maules Creek completed. 18 new skip bins have been ordered as part of the new municipal waste collection contract . Electronic gates purchased for both Boggabri and Wee Waa transfer stations and will be operational round end of July 2023. Quotes required for new fencing at Wee Waa and Boggabri.	200,000	0	75 %
700343	2.3.4.37 - Capex - Narrabri Landfill - Improvements (carryover 2020/2021)	Received final fill plan document on 23 December 2023	12,797	7,680	100 %
723020	2.3.4.38 - Capex - Narrabri - Acquisition of Land and Environmental Assessments	Environmental assessment complete. Further analysis to be completed in parallel with the SAP. Geotech report delayed due to Consultant system issue and expected weekending 30 June 2023.	250,000	0	80 %
Total			2,461,564	1,572,795	

Water Services

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723036	2.3.1.24 - Capex - Wee Waa - Hydrology Options Assessment	Two bore and reservoir arrangements in a single pressure zone without isolation in Wee Waa contribute to mixed water quality results and pressure dynamics in the Wee Waa water scheme. Hydraulic assessment of Wee Waa to be undertaken to inform future works on consolidating trunk mains to assist with consolidating water delivery through the town. This work is to follow the Integrated Water Cycle Management Plan and the review of the Drinking Water Management System to consider level of service and water quality implications to inform the hydraulic assessment.	0	0	40 %
722034	2.3.1.26 - Capex - Wee Waa - Stop Valve Replacement (carryover 2021/2022)	Included in the Water Main Renewal for Wee Waa which is going out to tender in the new financial year.	60,000	0	30 %
722032	2.3.1.27 - Capex - Wee Waa - Water Main Renewals (carryover 2021/2022)	Water Main Renewal for Wee Waa is going out to tender in the new financial year.	300,000	0	30 %
723030	2.3.3.1 - Capex - Bellata, Boggabri, Wee Waa - Install Bulk Water Filling Stations	Council is to replace manually recorded bulk water filling stations at Wee Waa and Boggabri with automated stations that are paid by credit or debit card. The bulk water filling station at Narrabri depot requires upgrading and a relocation to ensure traffic safety is maintained and appropriate backflow prevention and an overhead fill point is included in the station. This is to be replaced in line with the installation of the level crossing along Old Newell Highway to Old Turrawan Rd. On hold until resources allow.	350,000	0	15 %
722030	2.3.3.4 - Capex - Boggabri - Water Main Renewals (carryover 2021/2022)	Oakham Street completed. Designed, supervision awarded, tender in construction.	200,000	21,386	70 %
723032	2.3.3.10 - Capex - Narrabri - Safe Chlorine Storage Unit	Oakham Street completed. Designed, supervision awarded, tender in construction.	75,000	0	20 %
723034	2.3.3.11 - Capex - Narrabri - Saleyards Bore and Rising Main - Design and Construction	On Hold to be assessed as part of the IWCM.	0	0	10 %

Capital Works Description		Progress	Adopted Budget as at 01/07/2022	Expenditure as at 30/06/2023	% Completed
723033	2.3.3.13 - Capex - Narrabri - Selina Street Reservoir - Access Stairs and Roof Upgrade	Assessment completed. Scoped for designs and construct contract.	100,000	0	30 %
722031	2.3.3.14 - Capex - Narrabri - Water Main Renewals	Fitzroy St prioritised for replacement and upgrade Designed, supervision awarded, tender construction.	350,000	32,548	30 %
723035	2.3.3.15 - Capex - Pilliga - Bore Augmentation	Finalising commissioning of the new bore and chlorine dosing unit and decommissioning old chlorine dosing unit. Obtained availability from chlorine unit contractors and Council electricians to finalise commissioning of site.	30,000	0	85 %
723031	2.3.3.30 - Capex - Shire Wide - Instrumentation Works	Included in telemetry project which has been awarded to contractor and initiated.	0	0	40 %
700114	2.3.3.33 - Capex - Narrabri - Water Augmentation (carryover 2020/2021)	Project completed and warranty period completed with identified defects rectified.	0	0	100 %
723029	2.3.3.34 - Capex - Shire Wide - Telemetry Review	Included in telemetry project which has been awarded to contractor and initiated.	25,000	0	40 %
722029	2.3.3.36 - Capex - Chlorine Monitoring Online (carryover 2021/2022)	Included in telemetry project which has been awarded to contractor and initiated.	100,000	0	30 %
722028	2.3.3.37 - Capex - Shire Wide - Operational Upgrades at Existing Facilities	This project has been closed. Funds for this project have been redirected into operational improvements for water and sewer facilities as part of other projects.	215,268	0	100 %
722033	2.3.3.38 - Capex - Wee Waa - Bore Pump Upgrade (carryover 2021/2022)	This project was completed in the 2021/2022.	0	13,665	100 %
723037	4.1.2.17 - Capex - Wee Waa - Boundary Street - Reservoir Risk Assessment	Assessment completed.	30,000	5,590	100 %
			1,835,268	73,189	

Appendices

Appendix A: Narrabri Shire Youth Council Annual Report 2022/2023

**www.
narrabri.
nsw.gov.au**



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20.1 CONFIDENTIAL REPORT - APPOINTMENT OF INTERIM GENERAL MANAGER**Responsible Officer:** Rob Williams, General Manager**Author:** Rob Williams, General Manager**Attachments:** None**STRATEGIC LINK****4 Civic Leadership - Council as a strong leader for the community**

Objective 4.1 A transparent and accountable Council

Strategy 4.1.2 Enforce good governance, risk management, and statutory compliance

REASON FOR CONFIDENTIALITY

Section 10A(2)(a) personnel matters concerning particular individuals (other than Councillors)

PUBLIC INFORMATION SUMMARY

Following the current General Manager's resignation, Council is required to appoint an acting General Manager to hold the position until a permanent General Manager can be appointed.