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**NARROMINE SHIRE COUNCIL**  
**ORDINARY MEETING BUSINESS PAPER – 13 AUGUST 2025**  
**REPORTS TO COUNCIL – FINANCE & CORPORATE STRATEGY**

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**1. INVESTMENT REPORT AS AT 31 JULY 2025**

<b>Author</b>	Director Finance & Corporate Strategy
<b>Responsible Officer</b>	Director Finance & Corporate Strategy
<b>Link to Strategic Plans</b>	CSP – 4.3 A financially sound Council that is responsible and sustainable

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**Executive Summary**

Council's investments are made in accordance with legislative requirements and are certified as such by the Responsible Accounting Officer. This report details Council's investments as at 31 July 2025.

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**Report**

Under the Local Government Act 1993 and Local Government (General) Regulation 2021, the Responsible Accounting Officer is required to report on Council's Investment portfolio monthly. The report must be made up to the last day of the month immediately preceding the meeting.

The management of Council's Investments is delegated by the General Manager to the Director of Finance and Corporate Strategy.

Council's investments are made in accordance with the Local Government Act 1993, Local Government (General) Regulation 2021, Ministerial Investment Order issued February 2011, the Office of Local Government's Guidelines and Council's Investment Policy.

Council's investment portfolio is managed through term deposits and the current interest rates range from 3.80% to 5.05%. During July, Council's total cash and investments decreased by \$2,469M from \$23,403M to \$20,934M. This is due to the transfer of funds from the investments to the cheque account for cash flow purposes. Council's investment portfolio as at 31 July 2025 is attached as **Attachment No. 1**.

**Financial Implications**

The 2025/26 Budget estimates the total annual Investment Revenue as \$898,464 which represents an estimated return of 4.35% and is split proportionally across General, Water and Sewer Funds and changes monthly in accordance with cash flow requirements.

**Legal and Regulatory Compliance**

- Local Government Act, 1993 – Section 625
- Local Government (General) Regulation, 2021 – Clause 212
- Council Investment Policy
- Ministerial Investment Order – 12 January 2011

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**ORDINARY MEETING BUSINESS PAPER – 13 AUGUST 2025**  
**REPORTS TO COUNCIL – FINANCE & CORPORATE STRATEGY**

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**1. INVESTMENT REPORT AS AT 31 JULY 2025 (Cont'd)**

***Risk Management Issues***

Council's risk management strategy is to diversify the allocation of funds across different financial institutions and government authorities based on credit ratings as per the Investment Policy. The investment portfolio is regularly reviewed to maximise investment performance and minimise risk.

**Certification – Responsible Accounting Officer**

I hereby certify that the investments listed in the report have been made in accordance with Section 625 of the Local Government Act 1993, clause 212 of the Local Government (General) Regulation 2021 and Council's Investment Policy.

**Attachments**

- Investment Portfolio as at 31 July 2025 (***Attachment No. 1***)

**RECOMMENDATION**

1. That the report regarding Council's Investment Portfolio be received and noted.
2. That the certification of the Responsible Accounting Officer be noted and the report adopted.

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**2. FINANCIAL REPORT – 31 JULY 2025**

<b>Author</b>	Director Finance and Corporate Strategy
<b>Responsible Officer</b>	Director Finance and Corporate Strategy
<b>Link to Strategic Plans</b>	CSP – 4.3.1 – Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies.

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**Executive Summary**

This report provides information to Council regarding its financial performance and position for the period ended 31 July 2025 and progress of the 2025/26 capital works program.

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**Report**

The financial report as 31 July 2025 has been prepared and is presented to Council as ***Attachment No.2.***

This report provides information to Council regarding its actual income and expenditure for the period ended 31 July 2025 and compares it to the budgeted income and expenditure for the year. Council adopted its budget for the 2025-26 financial year as part of the Operational Plan at the June 2025 Ordinary Council Meeting.

## **2. FINANCIAL REPORT – 31 JULY 2025 (Cont'd)**

### ***Legal and Regulatory Compliance***

*The Local Government (General) Regulation 2021* (the Regulations) clause 202, states that Council's Responsible Accounting Officer must:

- "a) establish and maintain a system of budgetary control that will enable the council's actual income and expenditure to be monitored each month and to be compared with the estimate of Council's income and expenditure; and
- b) if any instance arises where the actual income or expenditure of the council is materially different from its estimated income or expenditure, report the instance to the next meeting of Council."

### ***Financial Implications***

There are no variations proposed to Council in this report.

### **Attachments**

- Financial report as at 31 July 2025 (**Attachment No. 2**)

## **RECOMMENDATION**

That the financial report as at 31 July 2025 be received and noted.

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## **3. CARRY FORWARD CAPITAL WORKS AND RE-VOTES FROM 2024/25**

<b>Author</b>	Director Finance & Corporate Strategy
<b>Responsible Officer</b>	Director Finance & Corporate Strategy
<b>Link to Strategic Plans</b>	4.3.1 Operate and manage Council in a Financially sustainable manner that meets all statutory and regulatory compliance and Council policies

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### **Executive Summary**

This report lists capital works recommended to be carried forward into the 2025/26 financial year.

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### **Report**

A list of started but uncompleted projects is provided as **Attachment No. 3** for Council's notation. All unspent monies on these projects were placed in reserves at the 30 June 2025 year end and will be brought forward to cover the cost of these projects. These works with their matching reserves and/or unspent grant monies will be carried forward into the 2025/26 financial year under Local Government (General) Regulations.

### ***Financial Implications***

All monies for unspent projects from 2024/25 were placed in reserve at year end and/or had unspent grant monies attached, therefore there is no effect on this year's budget.

### **3. CARRY FORWARD CAPITAL WORKS AND RE-VOTES FROM 2024/25 (Cont'd)**

#### ***Legal and Regulatory Compliance***

Local Government (General) Regulation 2021 (clause 211) – Authorisation of expenditure

#### ***Risk Management Issues***

Nil

#### ***Internal/External Consultation***

Nil

#### ***Attachments***

- Projects commenced but not yet completed as at 30 June 2025  
**(Attachment No. 3)**

#### **RECOMMENDATION**

That the list of carry forward works which were commenced in 2024/2025 but not completed (as shown in Attachment No. 3) be noted.

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### **4. RELATED PARTY DISCLOSURE POLICY REVIEW**

<b>Author</b>	Director Finance and Corporate Strategy
<b>Responsible Officer</b>	Director Finance and Corporate Strategy
<b>Link to Strategic Plans</b>	CSP – 4.3.1 – Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies.

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#### **Executive Summary**

This policy was adopted by Council at its meeting 10 March 2021 and must be reviewed every four years. Minor changes have been made to improve its application. There is no requirement to place this on public display.

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#### **Report**

Council adopted this policy in 2017 to comply with the Australian Accounting Standard AASB 124 Related Party Disclosures. The Policy is reviewed at least every 4 years. The objectives of the Policy are to outline what is expected of elected members and staff of Council in relation to the AASB 124.

Specifically, the policy outlines the disclosure requirements under AASB 124 of Key Management Personnel (KMP), which includes elected members. It also outlines the procedures Council will follow to collect, store, manage and report on related party relationship, transactions and commitments.

A revision of the policy has been undertaken resulting in minor changes made to improve useability.

#### 4. RELATED PARTY DISCLOSURE POLICY REVIEW (Cont'd)

##### ***Risk Management Issues***

Nil

##### ***Internal/External Consultation***

Nil

##### **Attachments**

Related Party Disclosure Policy (**Attachment No. 4**)

#### **RECOMMENDATION**

That the revised Related Party Disclosure Policy attached to the report be adopted.

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#### 5. DONATIONS, SPONSORSHIPS & WAIVER OF FEES & CHARGES POLICY REVIEW

<b>Author</b>	Director Finance and Corporate Strategy
<b>Responsible Officer</b>	Director Finance and Corporate Strategy
<b>Link to Strategic Plans</b>	DP – 1.2.3.2 Provision of financial and in-kind assistance for community groups and organisations

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##### **Executive Summary**

This policy outlines the criteria and procedure for assessment of the applications to ensure fairness and alignment with Council's objectives. This policy is to be reviewed at least every four years and was last revised and adopted by Council at its meeting 10 March 2021. Minor changes have been made to improve its application.

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##### **Report**

Council is committed to creating a vibrant and diverse community, based on the development of healthy communities and a sustainable environment. Donations and sponsorships are one of the methods utilised by the Council to recognise and encourage individuals and organisations also committed to achieving these objectives.

Council adopted this policy on 11 December 2013. The policy is revised at least every four years, the last revision being adopted by Council 10 March 2021 (**Resolution No. 2021/036**).

A revision of the policy has been undertaken, and no significant/major changes have been made to the policy.

**5. DONATIONS, SPONSORSHIPS & WAIVER OF FEES & CHARGES POLICY REVIEW (Cont'd)**

***Financial Implications***

Council has allocated a budget of \$25,000 in its Operational Plan 2025/26 for donations, sponsorship and waiver of fees and charges.

***Legal and Regulatory Compliance***

Section 377 of the Local Government Act 1993 – Council is unable to delegate a decision under section 356 to contribute money or other grant financial assistance to persons.

***Risk Management Issues***

Compliance with legislative requirements

***Internal/External Consultation***

Nil

**Attachments**

- Donations, Sponsorships & Waiver of Fees & Charges Policy (***Attachment No. 5***)

**RECOMMENDATION**

That the revised Donations, Sponsorships & Waiver of Fees & Charges Policy as attached to the report be adopted.

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**6. HARSHIP POLICY REVIEW**

<b>Author</b>	Director Finance and Corporate Strategy
<b>Responsible Officer</b>	Director Finance and Corporate Strategy
<b>Link to Strategic Plans</b>	CSP – 4.3.1 – Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance.

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**Executive Summary**

The Hardship Policy has been reviewed and is attached for Council's consideration. There is no requirement to place this policy on public exhibition.

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**Report**

Council requires all ratepayers to pay their rates in full by the due date(s). However, Council recognises there are cases of genuine financial hardship requiring respect and compassion in special circumstances. This policy establishes guidelines for assessment of a hardship application applying the principles of fairness, integrity, confidentiality and compliance with statutory requirement.

## **6.     HARDSHIP POLICY REVIEW (Cont'd)**

Council adopted this Hardship Policy at its Ordinary Meeting held on 11 February 2015 (**Resolution No 2015/20**). A revision of the policy has been undertaken, and no changes have been made to the policy.

### ***Financial Implications***

Council may forfeit interest revenue on arrears.

### ***Legal and Regulatory Compliance***

OLG – Debt Management and Hardship Guidelines (2018). The guidelines are issued under section 23A of the Local Government Act 1993. Council must take section 23A guidelines into account when exercising debt management and hardship functions or making relevant decisions.

### ***Risk Management Issues***

Compliance with legislative requirements.

### ***Internal/External Consultation***

Nil

### **Attachments**

- Hardship Policy (**Attachment No. 6**)

## **RECOMMENDATION**

That the revised Hardship Policy as attached to the report be adopted.

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## **7.     PENSIONER RATES AND CHARGES REDUCTION POLICY REVIEW**

<b>Author</b>	Manager Revenue and Customer Relations
<b>Responsible Officer</b>	Director Finance and Corporate Strategy
<b>Link to Strategic Plans</b>	CSP – 4.3.1 – Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies.

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### **Executive Summary**

The Pensioner Rates and Charges Reduction Policy was adopted by Council in 2017 following a recommendation from the Office of Local Government. It has been revised and is attached for Council's consideration. There is no requirement to place this policy on public exhibition.

## **7. PENSIONER RATES AND CHARGES REDUCTION POLICY REVIEW (Cont'd)**

### **Report**

The Office of Local Government listed in 2017 a requirement for Councils to adopt a policy relating to Pensioner Rates and Charges Reduction. Council adopted this policy at its Ordinary Meeting held on 12 July 2017. A revision of the policy has been undertaken and no major changes were made to the policy.

The purpose of this policy is to provide guidelines for the granting and reversal of pensioner rebates in accordance with the Local Government Act, 1993.

### ***Legal and Regulatory Compliance***

OLG – Debt Management and Hardship Guidelines (2018). The guidelines are issued under section 23A of the Local Government Act 1993. Council must take section 23A guidelines into account when exercising debt management and hardship functions or making relevant decisions.

### ***Risk Management Issues***

Compliance with legislative requirements.

### ***Internal/External Consultation***

Nil

### ***Financial Implications***

Maximum pensioner concessions of \$425.00 are granted to eligible pensioners per property as detailed in the Local Government Act. The State Government reimburses 50% of the total pensioner concessions granted by Council.

### **Attachments**

- Pensioner Rates and Charges Reduction Policy (***Attachment No. 7***)

## **RECOMMENDATION**

That the revised Pensioner Rates and Charges Reduction Policy attached to the report be adopted.

Barry Bonthuys  
**Director Finance & Corporate Strategy**  
**Responsible Accounting Officer**



## Attachment 1 - Investments as at 31 July 2025

Financial Institution	Bank Rating	Investment Type/Maturity Date	Investment Rating	Current Rate	Term	Amount (\$)	Comment
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<b>Cash &amp; At Call</b>							
Commonwealth Bank	AA-	Business Online Saver - at call - Interest - Special rate 3.80%	A-1+	3.80%	N/A	<b>934,149.20</b>	S&P Short Term
<b>TOTAL</b>						<b>934,149.20</b>	
<b>Percentage of Total Portfolio</b>						<b>4.46%</b>	
<b>Average Investment Yield</b>						<b>3.80%</b>	
<b>Term Deposits</b>							
NAB	AA-	Term Deposit - 05/08/2025	A-1+	5.05%	244 Days	<b>2,000,000.00</b>	S&P Short Term
Commonwealth Bank	AA-	Term Deposit - 05/09/2025	A-1+	4.75%	241 Days	<b>3,000,000.00</b>	S&P Short Term
NAB	AA-	Term Deposit - 01/10/2025	A-1+	4.85%	243 Days	<b>2,000,000.00</b>	S&P Short Term
NAB	AA-	Term Deposit - 24/10/2025	A-1+	4.70%	241 Days	<b>3,000,000.00</b>	S&P Short Term
Commonwealth Bank	AA-	Term Deposit - 03/12/2025	A-1+	4.11%	151 Days	<b>2,000,000.00</b>	S&P Short Term
Commonwealth Bank	AA-	Term Deposit - 03/02/2026	A-1+	3.95%	217 Days	<b>2,000,000.00</b>	S&P Short Term
NAB	AA-	Term Deposit - 04/03/2026	A-1+	4.15%	247 Days	<b>3,000,000.00</b>	S&P Short Term
NAB	AA-	Term Deposit - 01/04/2026	A-1+	4.10%	272 Days	<b>3,000,000.00</b>	S&P Short Term
<b>TOTAL</b>						<b>20,000,000.00</b>	
<b>Percentage of Total Portfolio</b>						<b>95.54%</b>	
<b>Average Investment Yield</b>						<b>4.69%</b>	

**Total Investment Portfolio**

**20,934,149.20**



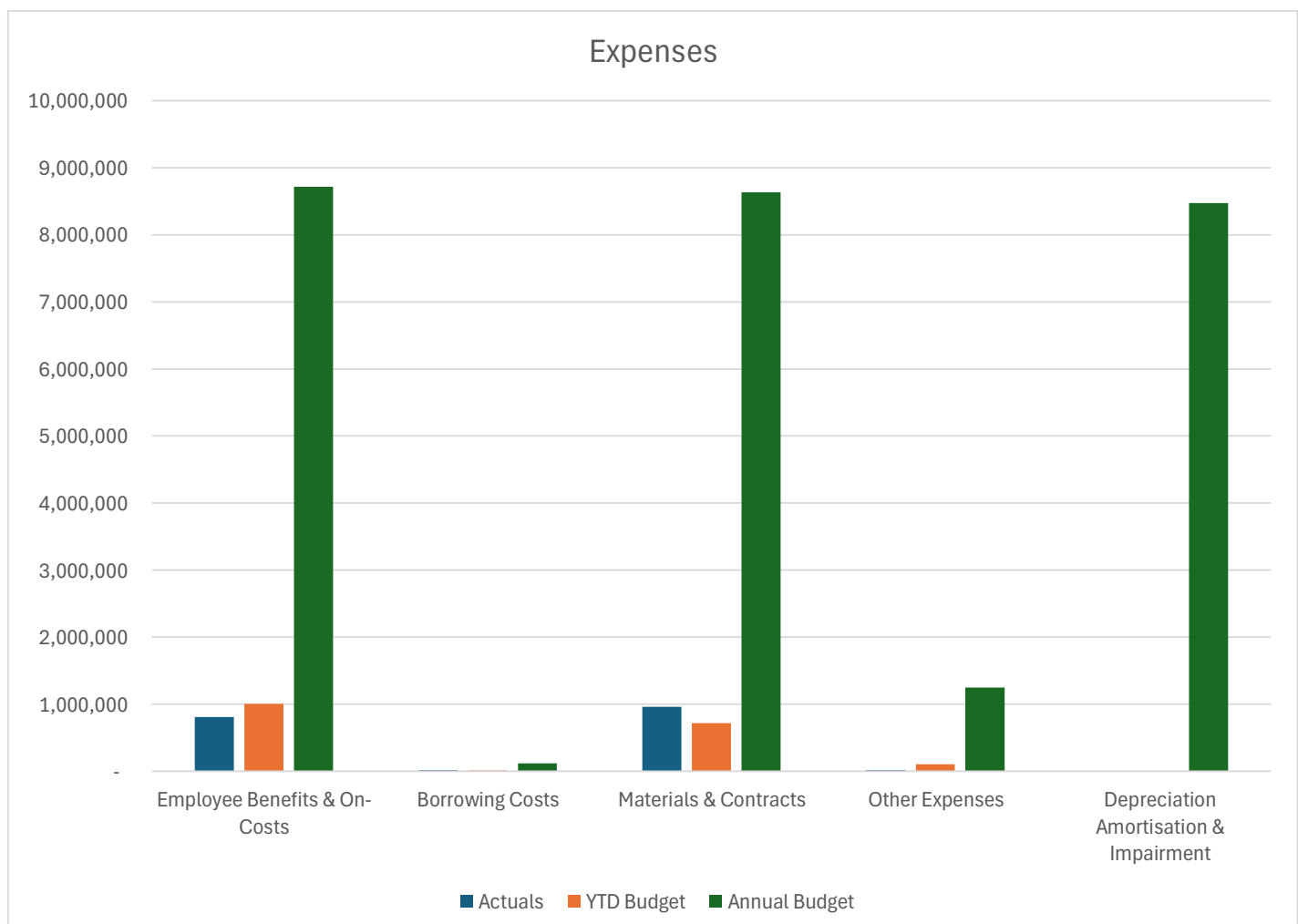
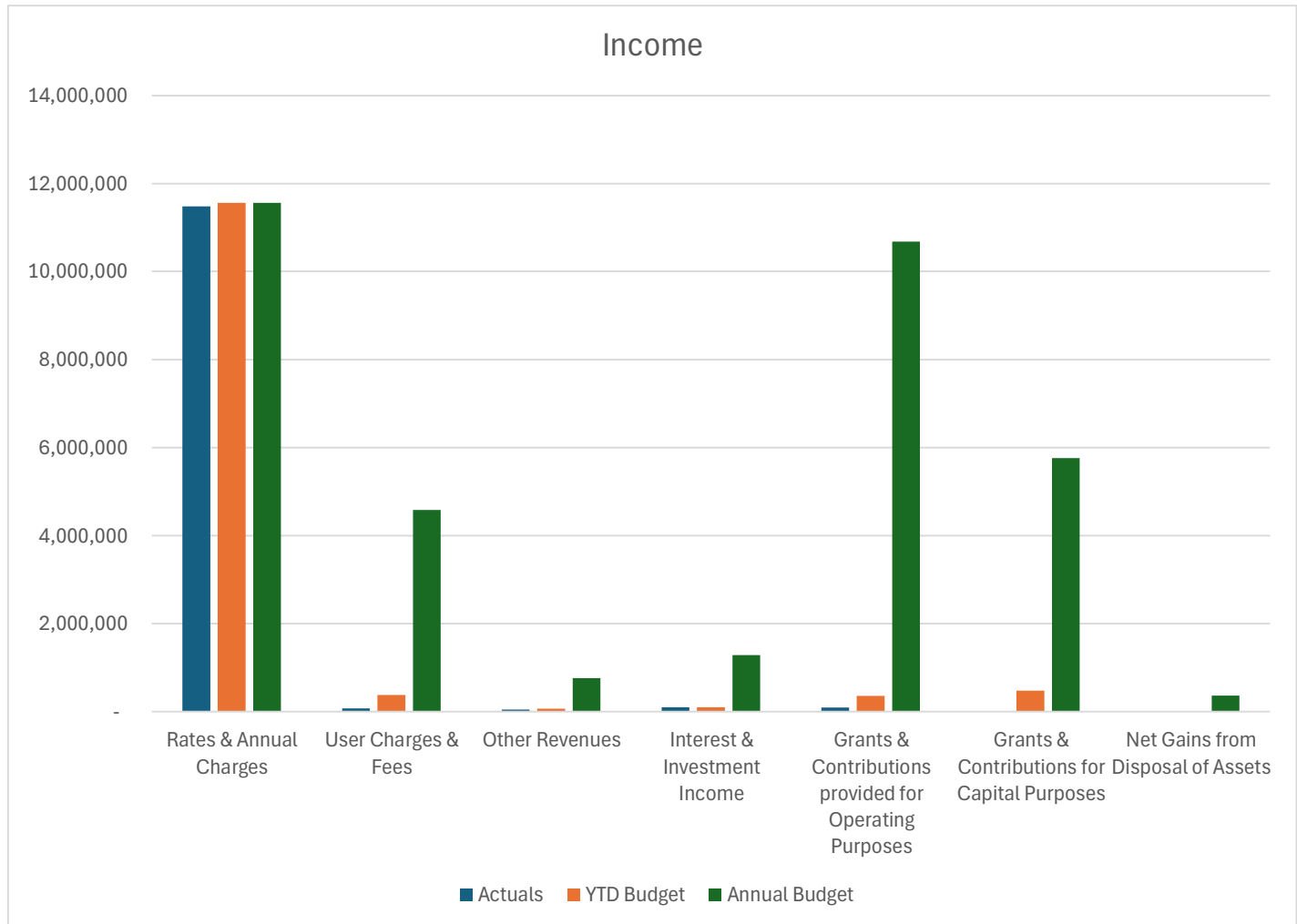
# **Financial Report**

**For the period ended  
31 July 2025**

**Narromine Shire Council**  
**Income Statement**  
**for the financial year to date 31 July 2025**

<b>Resource Group</b>	<b>Actual YTD</b>	<b>YTD Budget</b>	<b>YTD Budget Variance %</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>Variance %</b>
<b>Income</b>						
Rates & Annual Charges	11,481,000	11,566,532	99%	11,566,532	85,532	99%
User Charges & Fees	72,000	382,190	19%	4,586,285	4,514,285	2%
Other Revenues	47,000	63,798	74%	765,579	718,579	6%
Interest & Investment Income	105,000	107,147	98%	1,285,758	1,180,758	8%
Grants & Contributions provided for Operating Purposes	94,000	360,783	26%	10,677,983	10,583,983	1%
Grants & Contributions for Capital Purposes	1,000	479,969	0%	5,759,632	5,758,632	0%
<i>Other Income</i>					-	
Net Gains/(Losses) from Disposal of Assets	-	-	0%	365,301	365,301	0%
<b>Income Total</b>	<b>11,800,000</b>	<b>12,960,420</b>	<b>91%</b>	<b>35,007,070</b>	<b>23,207,070</b>	<b>34%</b>
<b>Expenditure</b>						
Employee Benefits & On-Costs	810,000	1,005,763	81%	8,716,613	7,906,613	9%
Borrowing Costs	17,000	9,927	171%	119,123	102,123	14%
Materials & Contracts	959,000	719,659	133%	8,635,910	7,676,910	11%
Other Expenses	15,000	103,966	14%	1,247,593	1,232,593	1%
Depreciation Amortisation & Impairment	-	-	0%	8,474,810	8,474,810	0%
<b>Expenditure Total</b>	<b>1,801,000</b>	<b>1,839,315</b>	<b>98%</b>	<b>27,194,049</b>	<b>25,393,049</b>	<b>7%</b>
<b>Total</b>	<b>9,999,000</b>	<b>11,121,104</b>	<b>90%</b>	<b>7,813,021</b>	<b>(2,185,979)</b>	<b>128%</b>
<b>Net Operating Result Before Grants and Contributions Provided for Capital Purposes</b>	<b>9,998,000</b>	<b>10,641,135</b>	<b>94%</b>	<b>2,053,389</b>	<b>(7,944,611)</b>	<b>487%</b>

**Narromine Shire Council**  
**Income and Expenses Summary**  
**for the financial year to dated 31 July 2025**



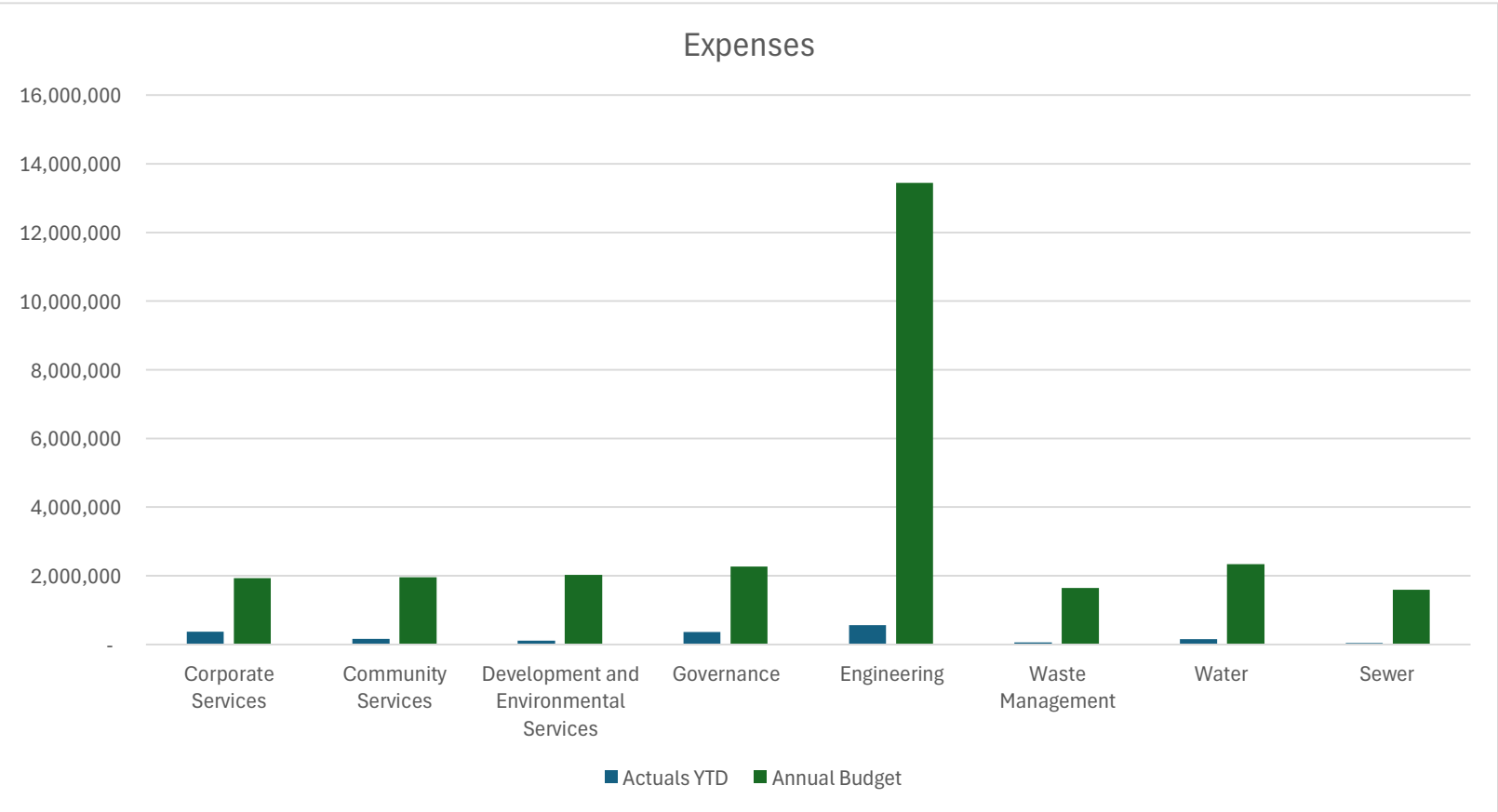
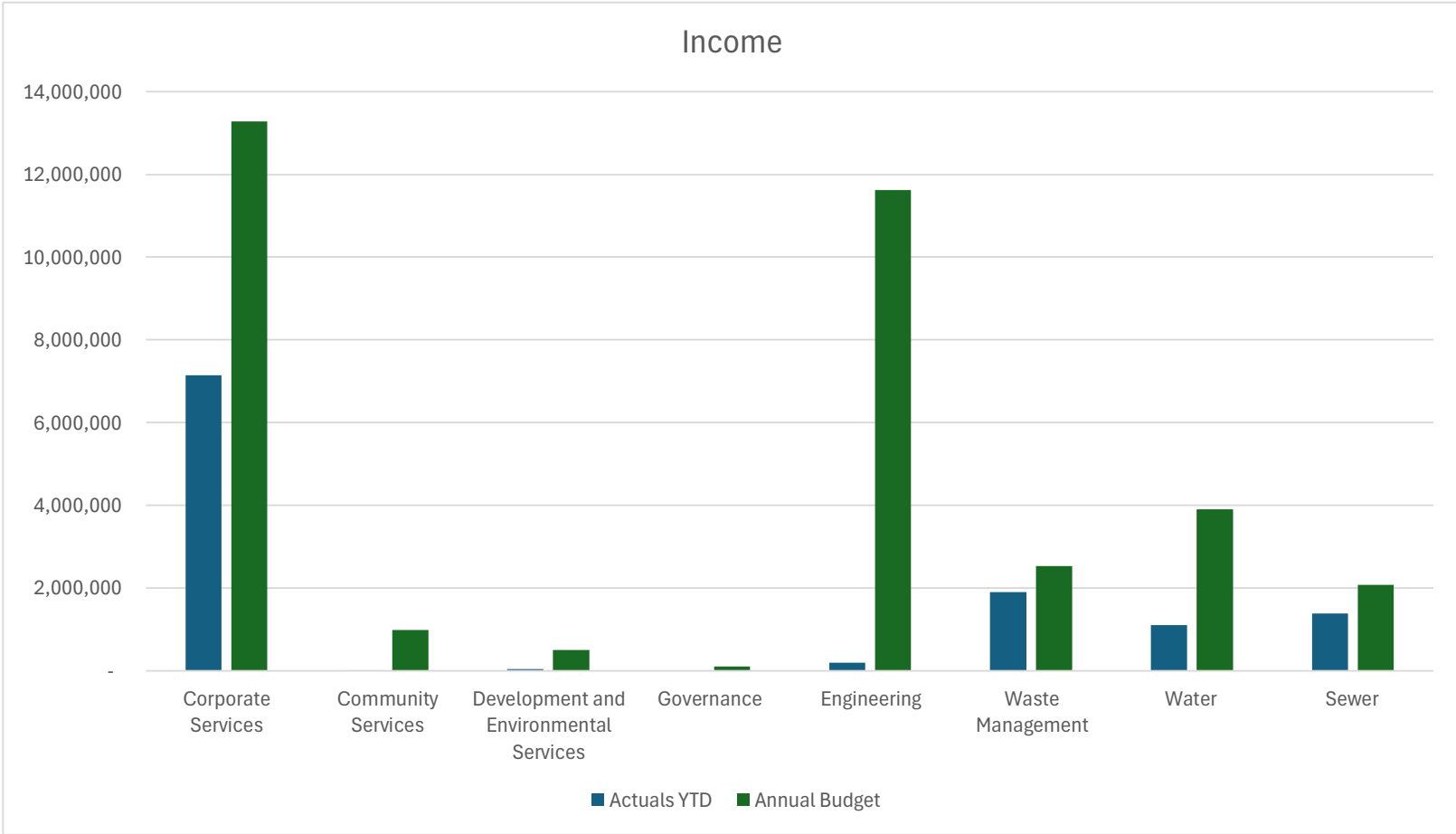
**Narromine Shire Council**  
**Budget 2025-26**  
**BALANCE SHEET**

	Actual YTD \$'000	Budget 2025-26 \$'000	Variance %
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & cash equivalents	1,116	1,655	67.43%
Investments	20,000	19,000	105.26%
Receivables	13,629	2,881	473.06%
Inventories	8,517	1,733	491.46%
Other	7	66	10.61%
<b>Total Current Assets</b>	<b>43,269</b>	<b>25,335</b>	<b>170.79%</b>
<b>Non-Current Assets</b>			
Infrastructure, property, plant & equipment	406,750	439,295	92.59%
Investments accounted for using the equity method	406	430	94.42%
<b>Total Non-Current Assets</b>	<b>407,156</b>	<b>439,725</b>	<b>92.59%</b>
<b>TOTAL ASSETS</b>	<b>450,425</b>	<b>465,060</b>	<b>96.85%</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	1,730	2,752	62.86%
Borrowings	1,174	398	294.97%
Employee benefit provision	1,586	1,605	98.82%
<b>Total Current Liabilities</b>	<b>4,490</b>	<b>4,755</b>	<b>94.43%</b>
<b>Non-Current Liabilities</b>			
Borrowings	2,609	2,499	104.40%
Employee benefit provisions	54	58	93.10%
Provisions	1,986	1,986	100.00%
<b>Total Non-Current Liabilities</b>	<b>4,649</b>	<b>4,543</b>	<b>102.33%</b>
<b>TOTAL LIABILITIES</b>	<b>9,139</b>	<b>9,298</b>	<b>98.29%</b>
<b>Net Assets</b>	<b>441,286</b>	<b>455,762</b>	<b>96.82%</b>
<b>EQUITY</b>			
Accumulated Surplus	183,251	181,695	100.86%
Revaluation Reserves	258,035	274,067	94.15%
<b>Council Equity Interest</b>	<b>441,286</b>	<b>455,762</b>	<b>96.82%</b>
<b>Total Equity</b>	<b>441,286</b>	<b>455,762</b>	<b>96.82%</b>

**Narromine Shire Council**  
**Income Statement by Department**  
**for the financial year to date 31 July 2025**

	<b>Actual YTD</b>	<b>Annual Budget</b>	<b>Variance \$</b>	<b>Variance %</b>
<b>Income</b>				
Corporate Services	7,144,222	13,283,322	6,139,100	54%
Community Services	19,550	987,912	968,362	2%
Development and Environmental Services	40,774	501,901	461,127	8%
Governance	4,264	102,457	98,193	4%
Engineering	195,761	11,620,553	11,424,792	2%
Waste Management	1,897,126	2,527,407	630,281	75%
Water	1,107,236	3,902,347	2,795,111	28%
Sewer	1,391,067	2,081,171	690,104	67%
<b>Income Total</b>	<b>11,800,000</b>	<b>35,007,070</b>	<b>23,207,070</b>	<b>34%</b>
<b>Expenditure</b>				
Corporate Services	372,899	1,929,730	1,556,831	19%
Community Services	167,582	1,950,474	1,782,892	9%
Development and Environmental Services	102,765	2,029,073	1,926,308	5%
Governance	356,553	2,270,923	1,914,370	16%
Engineering	554,672	13,443,142	12,888,470	4%
Waste Management	53,664	1,648,666	1,595,002	3%
Water	155,683	2,333,711	2,178,028	7%
Sewer	37,182	1,588,330	1,551,148	2%
<b>Expenditure Total</b>	<b>1,801,000</b>	<b>27,194,049</b>	<b>25,393,049</b>	<b>7%</b>
<b>Total</b>	<b>9,999,000</b>	<b>7,813,021</b>	<b>(2,185,979)</b>	<b>128%</b>

**Narromine Shire Council**  
**Income Statement by Department**  
**for the financial year to date 31 July 2025**



## Narromine Shire Council - Revenue and Expenditure Budget

Master Account	Actuals YTD 2026	Budget	Variance \$	Budget %
<b>Income - Operating</b>				
<b>Community Services</b>				
02400 - Saleyards	(145)	(64,180)	(64,035)	0%
02410 - Health Services	(9,161)	(120,396)	(111,235)	8%
02470 - Libraries	-	(84,953)	(84,953)	0%
02480 - Youth Services	-	(14,400)	(14,400)	0%
02600 - Tourism Operations	(440)	(125,150)	(124,710)	0%
02640 - Hub-N-Spoke	(3,587)	(11,500)	(7,913)	31%
02650 - Economic Development	-	(255,160)	(255,160)	0%
02700 - Real Estate Development	(6,217)	-	6,217	100%
<b>Community Services Total</b>	<b>(19,550)</b>	<b>(675,739)</b>	<b>(656,189)</b>	<b>3%</b>
<b>Corporate Services</b>				
01100 - Corporate Services Mgmt	-	(110,141)	(110,141)	0%
01110 - Financial Services	(95,171)	(6,044,111)	(5,948,940)	2%
01130 - IT Services	(629)	(8,230)	(7,601)	8%
01150 - Human Resources Mgmt	(629)	(25,400)	(24,771)	2%
01180 - Workers Compensation Claims Mgmt	(1,019)	-	1,019	100%
02240 - Corporate Administration Buildings	(579)	(7,669)	(7,090)	8%
02990 - General Purpose Revenue	(7,046,195)	(7,087,771)	(41,576)	99%
<b>Corporate Services Total</b>	<b>(7,144,222)</b>	<b>(13,283,322)</b>	<b>(6,139,100)</b>	<b>54%</b>
<b>Development and Environmental Services</b>				
01210 - Noxious Weeds Operations	-	(49,185)	(49,185)	0%
02800 - Environment	-	(3,794)	(3,794)	0%
02810 - Animal & Pest Control	(7,405)	(22,650)	(15,245)	33%
02830 - Building Control Services	(32,614)	(296,047)	(263,433)	11%
02831 - Building Control Services - Swim Pool Compliance	(250)	(875)	(625)	29%
02840 - Health Administration & Inspection	(473)	(1,981)	(1,509)	24%
02850 - Rural Fire Service Administration	(32)	(552)	(520)	6%
02880 - Rural Fire Service Mtce	-	(126,818)	(126,818)	0%
<b>Development and Environmental Services Total</b>	<b>(40,774)</b>	<b>(501,902)</b>	<b>(461,128)</b>	<b>8%</b>
<b>Engineering</b>				
01200 - Engineering Mgmt	(29,461)	(195,167)	(165,706)	15%
01240 - Sports Grounds	-	(500)	(500)	0%
01290 - Mining	(84,869)	(170,733)	(85,864)	50%
01340 - Rural Roads	(684)	(2,010,542)	(2,009,858)	0%
01341 - Flood Damaged Roads ARGN	-	(2,139,062)	(2,139,062)	0%
01360 - Regional Roads	-	(297,140)	(297,140)	0%
01370 - Street Lighting	-	(50,470)	(50,470)	0%
02100 - Stormwater Mgmt	(53,322)	(210,015)	(156,693)	25%
02190 - Aerodrome Operations	(8,120)	(117,757)	(109,637)	7%
02200 - Quarry Operations	-	(1,083,203)	(1,083,203)	0%
02210 - Cemetery Operations	(12,027)	(89,372)	(77,345)	13%
02220 - Plant Operations	(340,150)	(2,626,519)	(2,286,369)	13%
02230 - Private Works	445	(110,000)	(110,445)	0%
02500 - Sports Centre	(7,723)	(96,792)	(89,069)	8%
02750 - Swimming Pools	-	(41,283)	(41,283)	0%
03200 - Water Supply	(1,107,236)	(3,523,997)	(2,416,761)	31%
03201 - Water Supply - Lease Income	-	(3,349)	(3,349)	0%
03300 - Sewerage Services	(1,391,067)	(2,081,171)	(690,104)	67%
03400 - Commercial Waste Operations	(244,906)	(479,107)	(234,201)	51%
03410 - Domestic Waste Operations	(1,481,009)	(1,692,938)	(211,929)	87%
03420 - Waste Management	(171,212)	(175,362)	(4,150)	98%
<b>Engineering Total</b>	<b>(4,931,340)</b>	<b>(17,194,479)</b>	<b>(12,263,139)</b>	<b>29%</b>
<b>Governance</b>				
01020 - Governance	(60)	-	60	100%



## Narromine Shire Council - Revenue and Expenditure Budget

Master Account	Actuals YTD 2026	Budget	Variance \$	Budget %
04110 - Alliance of Western Councils Operations	-	(65,000)	(65,000)	0%
04600 - NSRAC Operations	(3,917)	(22,407)	(18,490)	17%
04700 - TSRAC Operations	(46)	(15,050)	(15,004)	0%
04900 - Trangie Memorial Hall Operations	(240)	-	240	100%
<b>Governance Total</b>	<b>(4,264)</b>	<b>(102,457)</b>	<b>(98,253)</b>	<b>4%</b>
<b>Income Total</b>	<b>(12,140,149)</b>	<b>(31,757,899)</b>	<b>(19,617,810)</b>	<b>38%</b>
<b>Expenditure</b>				
<b>Community Services</b>				
02280 - Community Buildings	54,155	83,808	29,653	65%
02300 - Library Buildings	15,566	90,865	75,299	17%
02400 - Saleyards	7,603	61,921	54,318	12%
02410 - Health Services	14,477	169,304	154,827	9%
02460 - Community Service	1,065	41,339	40,274	3%
02470 - Libraries	2,313	495,013	492,700	0%
02480 - Youth Services	-	1,143	1,143	0%
02600 - Tourism Operations	33,521	327,854	294,333	10%
02640 - Hub-N-Spoke	-	1,892	1,892	0%
02650 - Economic Development	18,114	473,342	455,228	4%
02700 - Real Estate Development	20,766	203,993	183,227	10%
<b>Community Services Total</b>	<b>167,582</b>	<b>1,950,474</b>	<b>1,782,892</b>	<b>9%</b>
<b>Corporate Services</b>				
01100 - Corporate Services Mgmt	65,279	99,367	34,088	66%
01110 - Financial Services	56,952	(595,394)	(652,346)	-10%
01130 - IT Services	80,400	1,028,935	948,535	8%
01140 - Records Services	17,838	233,418	215,580	8%
01150 - Human Resources Mgmt	95,758	989,685	893,927	10%
01180 - Workers Compensation Claims Mgmt	8,276	-	(8,276)	100%
02240 - Corporate Administration Buildings	48,395	177,717	129,322	27%
<b>Corporate Services Total</b>	<b>372,899</b>	<b>1,933,728</b>	<b>1,560,829</b>	<b>19%</b>
<b>Development and Environmental Services</b>				
01210 - Noxious Weeds Operations	30,696	253,566	222,870	12%
02800 - Environment	476	28,563	28,087	2%
02810 - Animal & Pest Control	16,145	221,323	205,178	7%
02820 - Planning	32,795	406,920	374,125	8%
02830 - Building Control Services	1,132	15,622	14,491	7%
02840 - Health Administration & Inspection	10,441	291,146	280,705	4%
02850 - Rural Fire Service Administration	-	684,017	684,017	0%
02870 - State Emergency Service	-	1,097	1,097	0%
02880 - Rural Fire Service Mtce	11,080	126,819	115,739	9%
<b>Development and Environmental Services Total</b>	<b>102,765</b>	<b>2,029,073</b>	<b>1,926,308</b>	<b>5%</b>
<b>Engineering</b>				
01190 - Depot - Store Operations	23,009	285,149	262,140	8%
01200 - Engineering Mgmt	206,306	938,597	732,291	22%
01220 - Parks & Reserves	107,913	1,774,802	1,666,889	6%
01240 - Sports Grounds	13,368	248,007	234,639	5%
01250 - Bridges - Local Rds	-	161,494	161,494	0%
01270 - Bridges - Regional Rds	-	126,005	126,005	0%
01290 - Mining	-	100,000	100,000	0%
01320 - Urban Streets	21,027	1,181,450	1,160,423	2%
01340 - Rural Roads	47,769	3,189,297	3,141,528	1%
01341 - Flood Damaged Roads ARGN	13,536	1,627,674	1,614,138	1%
01360 - Regional Roads	73,197	973,166	899,969	8%
01370 - Street Lighting	-	113,308	113,308	0%
01380 - Road Structures	-	11,460	11,460	0%
02100 - Stormwater Mgmt	4,688	536,215	531,527	1%
02110 - Public Amenities	14,506	107,086	92,580	14%

**Narromine Shire Council - Revenue and Expenditure Budget**

<b>Master Account</b>	<b>Actuals YTD 2026</b>	<b>Budget</b>	<b>Variance \$</b>	<b>Budget %</b>
02190 - Aerodrome Operations	38,600	777,754	739,154	5%
02200 - Quarry Operations	13,344	695,093	681,749	2%
02210 - Cemetery Operations	8,170	127,646	119,476	6%
02220 - Plant Operations	164,227	1,881,295	1,717,068	9%
02230 - Private Works	-	100,000	100,000	0%
02260 - Buildings - Halls	18,901	209,206	190,305	9%
02320 - Depot Buildings	36,615	82,699	46,084	44%
02500 - Sports Centre	27,945	118,348	90,403	24%
02750 - Swimming Pools	61,703	587,847	526,144	10%
03200 - Water Supply	155,683	2,329,712	2,174,029	7%
03300 - Sewerage Services	37,182	1,588,330	1,551,148	2%
03400 - Commercial Waste Operations	8,780	292,843	284,063	3%
03410 - Domestic Waste Operations	44,884	1,307,685	1,262,801	3%
03420 - Waste Management	-	48,144	48,144	0%
<b>Engineering Total</b>	<b>1,141,352</b>	<b>21,520,312</b>	<b>20,378,960</b>	<b>5%</b>
<b>Governance</b>				
01000 - Executive Services	308,213	1,335,112	1,026,899	23%
01010 - Elected Members Operations	16,954	261,601	244,647	6%
01020 - Governance	27,482	609,511	582,029	5%
04110 - Alliance of Western Councils Operations	147	16,841	16,694	1%
04600 - NSRAC Operations	3,727	41,375	37,648	9%
04700 - TSRAC Operations	-	6,433	6,433	0%
04900 - Trangie Memorial Hall Operations	31	50	19	63%
<b>Governance Total</b>	<b>356,553</b>	<b>2,270,923</b>	<b>1,914,370</b>	<b>16%</b>
<b>Expenditure Total</b>	<b>2,141,152</b>	<b>29,704,510</b>	<b>27,563,358</b>	<b>7%</b>
<b>Total</b>	<b>(9,998,998)</b>	<b>(2,053,389)</b>	<b>7,945,547</b>	<b>487%</b>
<b>Income - Capital</b>				
<b>Community Services</b>				
02700 - Real Estate Development	-	(312,173)	(312,173)	0%
<b>Community Services Total</b>	<b>-</b>	<b>(312,173)</b>	<b>(312,173)</b>	<b>0%</b>
<b>Engineering</b>				
01240 - Sports Grounds	-	(25,000)	(25,000)	0%
01320 - Urban Streets	-	(100,000)	(100,000)	0%
01340 - Rural Roads	-	(3,033,459)	(3,033,459)	0%
01360 - Regional Roads	-	(1,644,000)	(1,644,000)	0%
02190 - Aerodrome Operations	-	(90,000)	(90,000)	0%
03200 - Water Supply	-	(375,000)	(375,000)	0%
03410 - Domestic Waste Operations	-	(180,000)	(180,000)	0%
<b>Engineering Total</b>	<b>-</b>	<b>(5,447,459)</b>	<b>(5,447,459)</b>	<b>0%</b>
<b>Income Total</b>	<b>-</b>	<b>(5,759,632)</b>	<b>(5,759,632)</b>	<b>0%</b>
<b>Total</b>	<b>(9,998,997)</b>	<b>(7,813,021)</b>	<b>2,185,915</b>	<b>128%</b>

CAPITAL WORKS PROGRAM 2025/26								
Asset Class	Town	Project Description						
			Actuals	Committed	Total	Annual Budget	Variance	Budget %
Corporate and Financial Services	Shire	Capital Contingency Fund	-	-	-	200,000	200,000	0%
<b>Total Corporate and Financial Services</b>			-	-	-	<b>200,000</b>	<b>200,000</b>	<b>0%</b>
Buildings	Narromine	Renewals and Upgrades - Customer Service Office	-	-	-	118,000	118,000	0%
Buildings	Narromine	Depot Renewals and Upgrades - Intercom, key safe, removal of emulsion tank, new signage, battery storage, truck wash upgrade	255	8,836	9,091	80,000	70,909	11%
Buildings	Trangie	Depot Renewals and Upgrades - New hot desk, internet and electrical upgrades	-	-	-	25,000	25,000	0%
Buildings	Shire	Electrical Upgrades - Various Sites as per safety requirements	14,492	2,887	17,379	100,000	82,621	17%
Buildings	Narromine	Renewals and Upgrades - Council Chambers Electronic Gates	-	15,000	15,000	15,000	-	100%
Buildings	Narromine	Animal Shelter Upgrade - Power to Office	340	2,262	2,602	5,000	2,398	52%
Buildings	Narromine	Animal Shelter Upgrade - Multipurpose Stock Holding Yards	-	12,171	12,171	25,000	12,829	49%
<b>Total Buildings</b>			<b>15,087</b>	<b>41,156</b>	<b>56,243</b>	<b>368,000</b>	<b>311,757</b>	<b>15%</b>
Cemeteries	Narromine	Narromine Cemetery (Dappo Road) Toilet Block	-	14,458	14,458	35,000	20,542	41%
<b>Total Cemeteries</b>			-	<b>14,458</b>	<b>14,458</b>	<b>35,000</b>	<b>20,542</b>	<b>41%</b>
IT Services	Narromine	Civica eServices - Procure to Pay	-	38,890	38,890	38,900	10	100%
IT Services	Narromine	Small Storage Devices	-	-	-	15,000	15,000	0%
IT Services	Narromine	Audio/Video Equipment Upgrade	-	-	-	40,000	40,000	0%
<b>Total IT Services</b>			-	<b>38,890</b>	<b>38,890</b>	<b>93,900</b>	<b>55,010</b>	<b>41%</b>
Real Estate Development	Narromine	Residential Land Development - Planning and Development - 36 Jones Circuit	9,951	-	9,951	50,000	40,049	20%
Real Estate Development	Narromine	Industrial Estate Land Development - Business Planning Freight Exchange	6,789	7,685	14,474	312,173	297,699	5%
<b>Total Real Estate Development</b>			<b>16,740</b>	<b>7,685</b>	<b>24,425</b>	<b>362,173</b>	<b>337,748</b>	<b>7%</b>
Recreation Facilities	Narromine	Fowler Engine Restoration	-	-	-	5,000	5,000	0%
Recreation Facilities	Narromine	Argonauts Park - Replace Softfall and Equipment	-	-	-	50,000	50,000	0%
Recreation Facilities	Trangie	Argonauts Park - New Equipment, Softfall and Fencing Park and Area Upgrades	-	-	-	150,000	150,000	0%
Recreation Facilities	Narromine	McKinnon Park - New Softfall Barrier	-	-	-	7,000	7,000	0%
Recreation Facilities	Tomingley	Dicken Park - New Softfall Border	-	-	-	10,000	10,000	0%
Recreation Facilities	Narromine	Riverside Precinct Upgrade - Design and Carparking	-	-	-	10,000	10,000	0%
Recreation Facilities	Narromine	Tennis Court Hit Wall - Cale Oval	-	-	-	10,000	10,000	0%
Recreation Facilities	Narromine	Sporting Fields Upgrade and Renewal - Dundas Oval White Picket Fencing (Section 7.12 Contribution)	-	-	-	120,000	120,000	0%
Recreation Facilities	Narromine	Sporting Fields Upgrade and Renewal - Payten Oval White Picket Fence Replacement (Section 7.12 Contribution)	-	-	-	150,000	150,000	0%
Recreation Facilities	Narromine	Sporting Fields Upgrade and Renewal - Olsen Oval Irrigation Upgrade	-	-	-	30,000	30,000	0%
Recreation Facilities	Trangie	Sporting Fields Upgrade and Renewal - Burns Oval	-	-	-	5,000	5,000	0%
Recreation Facilities	Tomingley	Tennis Courts Hit Wall	-	-	-	25,000	25,000	0%
Recreation Facilities	Narromine	Pool Equipment Upgrade (Pumps and Pipes)	229	-	229	30,000	29,771	1%
Recreation Facilities	Narromine	Pool - Install Edge Delineation	2,211	-	2,211	25,000	22,789	9%
Recreation Facilities	Trangie	Pool - Replace Filter	-	-	-	100,000	100,000	0%
Recreation Facilities	Narromine	Dundas Park Cricket Storage Upgrade - 7.12 Contributions	-	-	-	60,000	60,000	0%
<b>Total Recreation Facilities</b>			<b>2,440</b>	-	<b>2,440</b>	<b>787,000</b>	<b>784,560</b>	<b>0%</b>
Saleyards	Narromine	Saleyards Redevelopment - Planning, Design and Consultation	-	6,985	6,985	25,000	18,015	28%
<b>Total Saleyards</b>			-	<b>6,985</b>	<b>6,985</b>	<b>25,000</b>	<b>18,015</b>	<b>28%</b>

CAPITAL WORKS PROGRAM 2025/26								
Asset Class	Town	Project Description						
			Actuals	Committed	Total	Annual Budget	Variance	Budget %
Aerodrome	Narromine	Runway Upgrades, replace gables, electrical upgrades - Airports Program Round 4	10,115	37,434	47,549	180,000	132,451	26%
Total Aerodrome			10,115	37,434	47,549	180,000	132,451	26%
Roads	Narromine	Rural Roads - Tomingley and Gainsborough Road Intersection Upgrade (Block Grant)	-	-	-	700,000	700,000	0%
Roads	Narromine	Resources For Regions Rd8 & 9 - R4R8/R4R9 - 109 - Newhaven Rd Upgrade	40,189	47,822	88,011	245,899	157,888	36%
Roads	Narromine	2023-2024 Tullamore Road Repair (Block Grant and Regional and Local Roads Repair Funding) - 20.3km to 27.0km	258,024	100,141	358,165	1,050,532	692,367	34%
Roads	Narromine	Towards Zero Safer Roads Program (Rd2) - Tullamore Road (McGrane Way) Curve Safety Improvements 30km-33km	-	17,455	17,455	644,000	626,545	3%
Roads	Shire	Rural Roads Reseal Program	-	-	-	652,966	652,966	0%
Roads	Shire	Regional Roads Reseal (Block Grant)	-	-	-	400,000	400,000	0%
Roads	Shire	Regional Roads Upgrades (Block Grant)	-	-	-	400,000	400,000	0%
Roads	Shire	Urban Roads Reseal - Various	-	-	-	155,000	155,000	0%
Roads	Shire	Gravel Resheet Program	-	-	-	380,000	380,000	0%
Roads	Shire	Upgrade and Renewals -RERRF Funding	-	-	-	1,000,000	1,000,000	0%
Roads	Narromine	Betterment Improvement Funding - Various Roads	64,842	89,844	154,686	1,505,026	1,350,340	10%
Roads	Shire	Roads to Recovery Projects	-	-	-	500,000	500,000	0%
Roads	Shire	Bulgandramine Culvert Replacement - RTR	5,077	-	5,077	200,000	194,923	3%
Roads	Narromine	Moss Ave (From Algalah to Payton Close) Kerb and Gutter - RTR	-	-	-	200,000	200,000	0%
Roads	Narromine	Narromine Urban Streets - Seal to Kerb	-	-	-	40,000	40,000	0%
Roads	Tomingley	Heavy Vehicle Rest Area Initiative - Tomingley Truck Stop Upgrade	4,360	-	4,360	100,000	95,640	4%
Roads	Shire	Traffic Counter Unit Replacements	-	-	-	15,000	15,000	0%
Roads	Narromine	Footpaths Renewals and Upgrades - St Augustine Infant Path Connection	-	-	-	90,000	90,000	0%
Roads	Tomingley	Footpaths Renewals and Upgrades - Start footpath along Myall Street (Design Only)	-	-	-	15,000	15,000	0%
Roads	Trangie	Footpaths Renewals and Upgrades - Footpath in Front of Café 2823	-	-	-	25,000	25,000	0%
Roads	Trangie	Footpaths Renewals and Upgrades - Footpath in Front of Empower	-	-	-	15,000	15,000	0%
Roads	Trangie	Footpaths Renewals and Upgrades - Footpath at Hospital	-	-	-	30,000	30,000	0%
Roads	Narromine	Street Lighting in Narromine Industrial Area	-	-	-	35,000	35,000	0%
Total Roads			372,492	255,262	627,754	8,398,423	7,770,669	7%
Sewer	Narromine	Pump Replacement Program	-	-	-	60,000	60,000	0%
Sewer	Trangie	Pump Replacement Program	-	-	-	23,000	23,000	0%
Sewer	Trangie	Upgrade of SPS 4	-	-	-	60,000	60,000	0%
Sewer	Shire	Minor Capital Works	-	-	-	24,487	24,487	0%
Sewer	Shire	Sewer Main Replacement - Relining Program	-	-	-	320,021	320,021	0%
Sewer	Shire	Telemetry Equipment Replacement	-	-	-	20,000	20,000	0%
Total Sewer			-	-	-	507,508	507,508	0%
Stormwater	Tomingley	Lined & Outlined Open Channel Drain - Capital Program	-	-	-	20,300	20,300	0%
Stormwater	Narromine	Narromine Northern Catchment Storm Water Project - RTR	134	276,750	276,884	300,000	23,116	92%
Stormwater	Narromine	Wetlands Capital Program - complete paths and water fountains	-	-	-	12,000	12,000	0%
Stormwater	Narromine	Backwater Road Stormwater Channel and Pump System	-	-	-	25,000	25,000	0%
Stormwater	Narromine	Stormwater Upgrades - Manildra Street Drainage Upsize	-	-	-	200,000	200,000	0%
Stormwater	Trangie	Enmore Street Drainage - RTR	-	-	-	200,000	200,000	0%

CAPITAL WORKS PROGRAM 2025/26								
Asset Class	Town	Project Description						
			Actuals	Committed	Total	Annual Budget	Variance	Budget %
Stormwater	Shire	Kerb and Gutter Capital Works	-	-	-	77,250	77,250	0%
Total Stormwater			134	276,750	276,884	834,550	557,666	33%
Waste Management	Trangie	Transfer Station Design	-	7,500	7,500	30,000	22,500	25%
Waste Management	Trangie	Transfer Station Rehabilitation	2,024	-	2,024	200,000	197,976	1%
Waste Management	Narromine	Irrigation - Waste Facilities	-	-	-	45,000	45,000	0%
Waste Management	Tomingley	Solar Panels and Battery Installation for Office	-	-	-	17,500	17,500	0%
Waste Management	Trangie	Solar Panels and Battery Installation for Office	-	-	-	17,500	17,500	0%
Waste Management	Narromine	Waste Depot Security Fencing	-	-	-	50,000	50,000	0%
Waste Management	Narromine	Waste Depot Security CCTV Upgrade	-	-	-	5,000	5,000	0%
Waste Management	Narromine	Offices and Amenities Upgrade	-	-	-	100,000	100,000	0%
Waste Management	Narromine	Waste Depot - Gravel Southern Fire Access Road	-	-	-	15,000	15,000	0%
Waste Management	Narromine	Waste Depot - Purchase and installation of Litter Fence	-	-	-	30,000	30,000	0%
Waste Management	Narromine	Waste Depot - Traffic Management and Public Access Signage	-	-	-	5,000	5,000	0%
Waste Management	Narromine	Waste Depot - Fencing Front Paddock	-	-	-	55,000	55,000	0%
Waste Management	Tomingley	CCTV Installation	-	-	-	5,000	5,000	0%
Total Waste Management			2,024	7,500	9,524	575,000	565,476	2%
Water Supply	Narromine	Concept and Detailed Design WTP	2,209	431,716	433,925	500,000	66,075	87%
Water Supply	Shire	Network Mains Replacement - Moss Avenue Pipeline Replacement	-	-	-	202,155	202,155	0%
Water Supply	Shire	Water Pumps Capital Rehabilitation	-	-	-	20,000	20,000	0%
Water Supply	Shire	Valves Renewal	-	-	-	20,000	20,000	0%
Water Supply	Trangie	Potable Water Reservoir Rehabilitation	-	-	-	200,000	200,000	0%
Water Supply	Narromine	Water Quality Online Monitoring System	-	-	-	29,219	29,219	0%
Water Supply	Shire	Minor Capital Works	-	-	-	20,000	20,000	0%
Water Supply	Tomingley	Potable Water Reservoir Fencing and Sealing	1,417	-	1,417	50,000	48,583	3%
Total Water Supply			3,626	431,716	435,342	1,041,374	606,032	42%
Plant and Equipment	Narromine	New and Replacement - Plant and Vehicles 24/25	-	80,632	80,632	2,284,730	2,204,098	4%
Total Plant and Equipment			-	80,632	80,632	2,284,730	2,204,098	4%
GRAND TOTAL			412,543	1,154,049	1,566,592	15,692,658	14,071,532	10%

## Narromine Shire Council - Loans Balances at 31 July 2025

Loan Description	Financial Institution	Amount Borrowed	Loan Drawdown	Loan Expiry	Interest Rate	Repayment Amount	Repayment Timing	Total Principal Outstanding
Loan 73 - Medical Centre Expansion	Commonwealth Bank	200,000.00	9/02/2018	9/02/2028	4.00%	\$ 6,091.42	Quarterly	\$ 63,140.76
Loan 74 - Narromine Aerodrome Re-Seal	ANZ Bank	112,221.74	3/04/2012	3/04/2027	3.66%	\$ 4,062.13	Quarterly	\$ 27,420.67
Loan 81 - Narromine Residential Sky Park Land Development	T/Corp	1,940,000.00	15/06/2020	15/06/2026	1.16%	\$ 83,796.07	Quarterly	\$ 332,768.20
Loan 82 - Narromine Aerodrome Industrial Development	T/Corp	1,100,000.00	18/05/2020	18/05/2026	1.14%	\$ 47,483.96	Quarterly	\$ 188,590.21
Loan 83 - Plant & Equipment Narromine & Trangie Waste Depots	Commonwealth Bank	112,414.74	29/06/2020	29/06/2026	1.95%	\$ 4,974.88	Quarterly	\$ 19,659.98
Loan 84 - Waste - Capital Improvements	ANZ Bank	166,205.74	7/04/2022	7/04/2028	3.26%	\$ 7,376.03	Quarterly	\$ 77,279.85
Loan 85 - Residential Land Development - Dappo Road	T/Corp	1,100,000.00	28/06/2022	28/06/2032	4.51%	\$ 34,317.96	Quarterly	\$ 820,077.30
Loan 86 - Industrial Hub and Freight Exchange Development	T/Corp	1,270,000.00	31/03/2023	31/03/2033	4.34%	\$ 39,305.83	Quarterly	\$ 1,030,035.90
Loan 87 - Jones Circuit Property Purchase	T/Corp	1,300,000.00	23/10/2024	23/10/2034	5.18%	\$ 41,846.36	Quarterly	\$ 1,223,990.03
<b>Total</b>		<b>\$ 7,300,842.22</b>						<b>\$ 3,782,962.90</b>

### ATTACHMENT 3 - CARRY OVER CAPITAL PROJECTS FROM 2024-25

#### Projects started but not completed

Asset Class	Town	Project Description	Amount to be Carried Over	Funded From
Buildings	Shire	Mungery Hall Upgrade (CAP 023)	30,848	Grant
Buildings	Trangie	Stronger Country Communities Round 4 SCCF4 - 0308 - Trangie Main Street Toilets Upgrade	30,707	Grant
Buildings	Trangie	Library Extension - Local Roads and Community Infrastructure Program Phase 4	6,491	Grant
Sewer	Trangie	Sewer Treatment Plant Capital Upgrade - Trangie	238,480	Sewer Fund Reserves
Water Supply	Narromine	Resources For Regions Round 9 - R4R9 - Narromine Northern Zone Water Pressure Booster System	30,344	Grant
Water Supply	Trangie	Harris Street Main Replacement and Relocation of Treated Water Standpipe	18,632	Water Fund Reserves
Water Supply	Tomingley	Installation of Smart Meter Receiver (Alkane Fund)	3,638	Alkane Fund/Contribution
Water Supply	Tomingley	Installation of Satellite Internet Connection (Alkane Fund)	4,829	Alkane Fund/Contribution
Plant and Equipment	Shire	2024-2025 Plant Purchase - *** - 2025 CCF Class 15 Motor Grader"	599,418	General Fund Reserves
Plant and Equipment	Shire	2024-2025 Plant Purchase - *** - Isuzu Crew Cab NPR75-190	147,823	General Fund Reserves
Plant and Equipment	Shire	2024-2025 Plant Purchase - *** - Isuzu Crew Cab NPR75-190	147,823	General Fund Reserves
Roads	Shire	Storm & Flood June 2022 Event - AGRN1025 - Euromedah Road (Kookaburra Creek)	331,740	Grant
<b>TOTAL</b>			<b>1,590,773</b>	



## RELATED PARTY DISCLOSURE POLICY

### DOCUMENT VERSION CONTROL

Version No.	Created by	Modified	Approved	Review Period
1.0	Manager Corporate Governance/ Director Finance & Corporate Strategy	Created 10 May 2017	Council – Resolution No 2017/101	Four Years
2.0	Director Finance & Corporate Strategy	Revised 10 Mar 2021	Council – Resolution No 2021/035	Four Years
<u>3.0</u>	<u>Director Finance and Corporate Strategy</u>	<u>Revised 13 August 2025</u>	<u>Council – Resolution No 2025/???</u>	<u>Four Years</u>



## 1. PURPOSE

This policy provides guidance in complying with Council's obligation to prepare its General Purpose Financial Statements in accordance with Australian Accounting Standards, particularly AASB 124 Related Party Disclosures (July 2015).

## 2. OBJECTIVE

The objectives of this policy are to:-

- Identify related party relationships and transactions
- Identify outstanding balances, including commitments, between Council and its related parties
- Identify the circumstances in which disclosure of the above is required; and
- Determine the disclosures to be made about those items

## 3. DEFINITIONS

**Entities** – includes companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

**Control of Entity** – power over the entity; exposure or rights to variable returns from your involvement with the entity; and the ability to use your power over the entity to affect the amount of your returns.

**Joint Control** – the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

**Joint Venture** – an arrangement of which two or more parties have joint control and have the rights to the net assets of arrangement.

**Key Management Personnel (KMP)** – is a person(s) having authority and responsibility for planning, directing and controlling the activities of Council.

Specifically, KMP of Council are:-

- Councillors
- General Manager
- Directors and Senior Managers reporting to the General Manager

**Related Party** - is a person or entity that is related to the entity that is preparing its financial statements.

Examples of related parties of Council are:-

- Council subsidiaries
- KMP
- Close family members of KMP
- Entities that are controlled or jointly controlled by KMP or their close family members

**Close Family Members of KMP** – are those family members who may be expected to influence, or be influenced by, that person in their dealings with Council and include:-

- That person's children and spouse or domestic partner;
- Children of that person's spouse or domestic partner; and
- Dependants of that person or person's spouse or domestic partner

**Related Party Transaction** – is a transfer of resources, services or obligations between Council and a related party, regardless of whether a price is charged.

Examples of related party transactions are:-

- purchases or sales of goods;
- purchases or sales of property and other assets;
- rendering or receiving of services;
- leases;
- transfers under licence agreements;
- transfers under finance arrangements (including loans and equity contributions in cash or in kind);
- provision of guarantees or collateral;
- commitments to do something if a particular event occurs or does not occur in the future;
- settlement of liabilities on behalf of Council or by Council on behalf of that related party.

#### **4. AASB 124 RELATED PARTY DISCLOSURE REQUIREMENTS**

##### **4.1 Disclosures**

In order to comply with AASB 124, Council will make the following disclosures in its General Purpose Financial Statements:

- (a) Relationships between Council and its subsidiaries, irrespective of whether there have been transactions between them
- (b) Key Management Personnel (KMP) for the following categories:-
  - (i) Short-term employee benefits;
  - (ii) Post-employment benefits;
  - (iii) Other long-term benefits;
  - (iv) Termination benefits; and
  - (v) Share-based payment
- (c) Amounts incurred by Council for the provision of KMP services provided by a separate management entity.
- (d) The disclosures required in section 4.2 for related party transactions shall be made separately for:-
  - (i) Subsidiaries;
  - (ii) Associates;
  - (iii) Joint ventures in which Council is a joint venturer
  - (iv) Council's KMP
  - (v) Other related parties such as:-
    - Close member of a Council KPM
    - Entities controlled or jointly controlled by a Council KMP or by a close family member of a Council KMP
    - Other entities as specified in AASB 124, paragraph 9(b)

##### **4.2 Disclosed Information**

Council's disclosures of related party transactions will include:-

- (a) The amount of the transactions
- (b) The amount of outstanding balances, including commitments, and:

- (i) Their terms and conditions, including whether they are secured, the nature of the consideration to be provided in settlement; and
- (ii) Details of any guarantees given or received.
- (c) Provisions for doubtful debts related to the amount of outstanding balances; and
- (d) The expense recognised during the period in respect of bad or doubtful debts due from related parties.

For items of a similar nature, Council will disclose in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on Council's General Purpose Financial Statements.

## **5. IDENTIFICATION OF COUNCIL RELATED PARTY RELATIONSHIPS AND TRANSACTIONS**

### **5.1 Identification**

The Responsible Accounting Officer is responsible for identifying Council subsidiaries, associates and joint ventures.

### **5.2 Control or Joint Control**

The Responsible Accounting Officer is responsible for determining when Council has control or joint control of an entity by applying AASB 10 *Consolidated Financial Statements* and AASB 11 *Joint Arrangements*.

### **5.3 Associate or Joint Venture**

The Responsible Accounting Officer is responsible for determining whether an entity is an associate or, or in a joint venture with Council or a Council subsidiary by applying AASB 128 *Investments in Associates and Joint Ventures*.

### **5.4 Information and Recording**

The Responsible Accounting Officer is responsible for investigating, identifying and extracting information against each related party transaction in Council's business system and transactional documentation not captured by Council's business system. The Responsible Accounting Officer is also responsible for recording the information in a Related Party Transaction Register (**see Attachment No 1**).

## **6. IDENTIFICATION OF KMP AND THEIR CLOSE FAMILY MEMBERS RELATED PARTY TRANSACTIONS**

### **6.1 Provision of KMP Disclosure Form**

The Responsible Accounting Officer will provide KMP with the relevant Related Party Transaction Disclosures form (**see Attachment No 2**) ~~at least 30 days prior to 30 June each financial year.~~

## 6.2 Completion of KMP Disclosure Form

Those persons identified as KMP must complete and submit the relevant form notifying any existing or potential related party transactions between Council and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close family members. ~~by 1 July each financial year.~~

The method for identifying the close family members and associated entities of KMP will be by KMP self-assessment. KMP have an ongoing responsibility to advise Council immediately of any Related Party Transactions.

## 6.3 Exemptions

The following transactions which are considered to be at arm's length and in the ordinary course of carrying out Council's functions and activities, are not required to be disclosed:-

- Paying of rates and utility charges
- Using Council's public facilities after paying the corresponding fees
- Mayor and Councillor expenses incurred and facilities provided during the financial year under Council's *Payment of Expenses and Provision of Facilities to Mayor and Councillors Policy*.

## 6.4 Other Sources of Information

The Responsible Accounting Officer is responsible for reviewing if required other sources of information held by Council including but not limited to:-

- Register of Disclosures of Interests
- Minutes of Meetings of Council and Committee Meetings
- Council's Contracts Register
- Council's Gifts and Benefits Register

## 7. INFORMATION PRIVACY

Information provided by KMP and other related parties shall be held for the purpose of compliance with Council's legal obligations and shall be disclosed where required for compliance or legal reasons only.

## 8. RELATED LEGISLATION AND DOCUMENTATION

Local Government Act 1993

Australian Accounting Standard 124 – Related Party Disclosures

Australian Accounting Standard 10 – Consolidated Financial Statements

Australian Accounting Standard 11 – Joint Arrangements

Australian Accounting Standard 128 – Investments in Associates and Joint Ventures

## RELATED PARTY TRANSACTION REGISTER

## Attachment No 1

*(To be completed by Council's Responsible Accounting Officer)*

Name	Relationship	Description of Transaction (Existing or potential)	Transaction Amount	Terms and Conditions	Reference – Supporting Evidence

**KEY MANAGEMENT PERSONNEL (KMP) - RELATED PARTY TRANSACTION DISCLOSURE**  
**[CONFIDENTIAL]**

## Attachment No 2

Name of KMP \_\_\_\_\_

Position of KMP \_\_\_\_\_

Please read the Related Party Disclosure Policy provided with this disclosure form which explains what is a Related Party Transaction and the purpose for collection and disclosure.

Please complete the table below for each Related Party Transaction with Council that you or a close member of your family, or an entity related to you or a close member of your family entered into in the 2020/21 financial year. Also enter any Related Party Transactions that are reasonably likely to be entered into in the 2021/22 financial year.

[illegible]

**Notification**

I \_\_\_\_\_ (*Full Name*), \_\_\_\_\_ (*Position*) notify that to the best of my knowledge as at the date of this notification, the above list includes all existing and potential related party transactions with Council involving myself, close members of my family, or entities controlled or jointly controlled by me or close members of my family, relevant to the \_\_\_\_\_ financial year.

I make this notification after reading the Related Party Disclosures Policy provided by Narromine Shire Council which details the meaning of the words "related party", "related party transaction", "close members of family", "entity" and the purposes for which this information will be used and disclosed.

I permit the Responsible Accounting Officer and other authorised Council recipients to access the register of interests of me and persons related to me and to use the information for the purpose specified in that policy.

\_\_\_\_\_  
**Signature of Key Management Personnel**

\_\_\_\_\_  
**Date**



## Donations, Sponsorships & Waiver of Fees & Charges Policy

Vers 1.0 (Adopted By Council 11 December 2013) Resolution No 2013/468  
2.0 Amended By Council 8 October 2014 Resolution No 2014/325  
3.0 Reviewed and Adopted by Council 13 April 2016, Resolution No 2016/94  
4.0 8 March 2017, Resolution No 2017/56  
5.0 9 August 2017, Resolution No 2017/201  
6.0 10 March 2021, Resolution No 2021/036  
7.0 13 August 2025, Resolution No 2025/???

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**Created by:** Finance and Corporate Strategy Department  
**Version No:** ~~6.0~~ 7.0  
**Adopted Date:** ~~10 March 2021~~ 13 August 2025, Resolution No ~~2021/036~~ 2025/???  
**Revision Date:** ~~9 March 2025~~ August 2029

### **Purpose:**

Narromine Shire Council is committed to creating a vibrant and diverse community, based on the development of healthy communities and a sustainable environment.

Donations and sponsorships are one of the methods that can be utilised by the Council to recognise and encourage individuals and organisations also committed to achieving these objectives.

### **Statement:**

Given that the Council receives a large number of requests from community groups and organisations throughout the year for donations, sponsorships and the waiver of Council fees and charges, a procedure for the assessment of applications ensures:-

- Transparency and accountability to the community;
- An effective reporting mechanism to Council regarding the total value of donations approved in any one financial year;
- An equitable assessment of each application or request received;
- A standard process for applicants to follow when requesting donations or sponsorships from the Shire Council.

The responsibility for the disbursement of funds will be with Council, whilst Council officers will undertake the management of these processes.

The total value of the fund will be determined each year during the Council's annual budget deliberations. The donations program will be advertised across the whole community annually.

Groups who receive support under the Annual Donations Program in one year do not automatically receive ongoing funding in future years. Applications up to \$5,000 per year will be considered.

### **Essential Eligibility Criteria:**

In order to be eligible for funding an organisation must:

- Be a not for profit organisation and, depending on amount of grant requested, be able to supply financial statements;
- Demonstrate a substantial degree of community support and representation;
- Explain the nature of the event or activity;
- Explain the perceived benefit of the event or activity to the Shire community;
- Detail alternative funding sources available and accessed by the organisation;
- Detail previous funding assistance provided by the Council;
- Undertake to give due recognition to the Narromine Shire Council for its contribution to their activities;
- Agree to complete an acquittal and evaluation report. Failure to do so may render the application ineligible for future funding.

**Additional eligibility criteria if applying for rate assistance only**

- provide a community service within the Narromine Local Government Area; and
- own the property and be responsible for the payment of rates and charges for which the donation has been sought or be located on community owned or controlled land, either Council or Crown Land; and
- the property must solely be used for the purposes and operations of the group/organisation; and
- provide a copy of the organisation's Articles of Association, Constitution or Memorandum of Business which makes clear the organisation's purpose;

**Ineligible applications**

The Council ~~WILL NOT~~ will not consider applications for donations or the waiver of fees and charges for:

- Any profit making ventures for commercial entities;
- Any activity, event or program that contravenes Council's existing policies;
- The bond associated with the use of Council facilities, (only the waiver of fees for an activity, event or function will be considered).

**Application Process:**

Applications for Financial Assistance will be advertised ~~in July~~ each year and will only be considered if they are submitted on the Request for Financial Assistance Application Form, ~~are completed in full and include bank statements/financial statements for the group, where feasible. Consideration of completed Applications for Financial Assistance by Council will occur in September each year.~~

Applications will be considered under the following categories:

Capital Projects

Requests for funds associated with projects of a capital nature, e.g. purchase of equipment.

Operating Expenses Requests for funds associated with running expenses of the group/organisation ~~including requests~~ including requests for the reimbursement of Council Rates, payment of rent, DA Fees and operating expenses, e.g. Contribution towards the maintenance of a sporting facility, refund ~~of tipping of tipping~~ fees to charitable organisations.

Annual Donations including the annual prize donation to the schools and annual contributions ~~to organisations~~ to organisations that benefit the community (e.g. Lifeline, Life Education).

Rate Assistance to Community Organisations Providing community based services in the Narromine Shire

Council will annually ~~donate a range of~~ waive the rates and charges levied ~~on~~ for eligible community organisations to assist in providing community based services to the Narromine Local Government Area. Council recognises the unique nature and diversity of charities and the distinctive roles they play. This assistance is provided by Council as many community based organisations have limited resources and Council's donation can assist these organisations in providing those services.

Where requests for funding under a particular category do not fully utilize the funds available, the funds can be allocated to the other categories at the discretion of Council.

In recognition that groups/organisations may require financial assistance that is unknown at the time the annual process is conducted, approximately 10% of the funds will not be allocated during the annual donations process. An example of the type of requests considered in this way would include an opportunity to represent the Shire at a sporting/athletic event or requests to waive Council Fees.

### **Tax Invoice**

~~In the event that your group/organisation is successful in receiving financial assistance and is registered for GST, you will be required to provide a Tax Invoice before payment is received. Details of group/organisation's ABN and GST component must also be provided on the Tax Invoice. A tax invoice must be provided by the successful applicants before any payments are made.~~

### **Purpose of Grant:**

Funds are allocated only for the purposes of the project as described in the application and must not be used for any other purpose or transferred or assigned to any other party without the prior approval of the Council.

### **Disbursement of Grants:**

Unless otherwise agreed by Council, Financial Assistance in excess of \$1,500 will be disbursed in part payments – 50% upfront and 50% at the completion of the project.

Notwithstanding the above, the General Manager ~~and Mayor~~ may adjust the disbursement facility if it can be demonstrated that the arrangements could cause undue financial hardship, or the costs are a one off.

### **Period of Funding:**

Grants are to be expended within the financial year in which they were approved unless agreed otherwise at the outset, ~~OR~~ or a written request for an extension and carry-over of funds is made to, and approved by, the Council.

### **Unspent Funds:**

Funds which are unspent at the conclusion of the funding period must be returned to Council within sixty (60) days of the completion of the project, activity or event, or at the end of the financial year, whichever occurs first.

### **Council Endorsement of Project:**

Approval of funding for projects does not necessarily imply Council's endorsement of the philosophy, intent or outcomes of the project.

**Acquittal & Evaluation:**

Groups, organisations or individuals receiving funds from Council must submit to the Council an acquittal and evaluation of the outcomes of the grant on the prescribed form provided by the Council, within thirty (30) days of either the conclusion of the project or activity, or the end of the financial year, whichever falls first. Note, no acquittal will be required where assistance has been given by way of the waiver or reduction of a Council fee.

Information to be provided will include:

- A statement of actual and budgeted expenditure in relation to the grant.
- Copies of supporting documentation such as a summary of receipts, accounts and financial statements.
- A brief statement regarding the success of the project/activity for which the funds were allocated.

Applicants ~~are asked to~~ must provide any tangible evidence to support the performance indicators such as photos, press clippings, copies of fliers, newsletters, documents produced etc.

Failure to satisfactorily complete the acquittal and evaluation requirements may disqualify recipients from further grants from the Council's Donations Program.



## APPLICATIONS FOR FINANCIAL ASSISTANCE FOR THE FINANCIAL YEAR .....

If you have any enquiries, please contact Council's Director Finance and Corporate Strategy on 6889 9999.

<b>Name of Organisation:</b>	
<b>Address:</b>	
<b>Contact Person:</b>	
<b>Position:</b>	
<b>Phone No:</b>	
<b>Mobile:</b>	

### AUTHORISATION TO APPLY

I, \_\_\_\_\_, (Print Name) certify that the attached application for funding was approved by the management Committee of this Organisation on \_\_\_\_\_ - (insert date).

Signed: \_\_\_\_\_ Date \_\_\_\_\_

### **PART A- APPLICATION FOR FINANCIAL ASSISTANCE**

1. What is the total amount of your request (exclusive of GST)? \$ .....
2. Is your group/organisation registered for GST? Yes/No
3. Does your group/organisation have an ABN (Australian Business Number)? Yes/No  
If yes, please quote your ABN .....
4. Does your group/organisation have Public Liability Insurance Yes/No  
If yes, please attach a Certificate of Currency

**Please Note: Successful applicants do not need to be registered for GST or have an ABN to receive a donation as the donations are classified as untied.**

5. Please provide details of how your Organisation intends to expend the funds:

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6. How will other residents of the Narromine Shire benefit from your Organisation's activities:

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7. Please list donations given to your Organisation by Council over the last three (3) years:

Amount Received	Date	Purpose to which Funds were Applied

8. Has your Organisation made application for financial assistance from other bodies in the last 12 months? Yes/No

If yes, please complete the following table:

Funding Body	Project	Amount Sought	Amount Granted

**PART B - INFORMATION REGARDING YOUR ORGANISATION**

1. Please supply a brief history of your Organisation and its current activities.

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2. Is the organisation based in the Narromine Shire? YES / NO

3. What is the number of current members of your Organisation? \_\_\_\_\_

4. Please attach your organisation's most recent financial statements to the application and provide any additional comments of relevance with regards to your organisations financial capability.

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5. If you are applying for rate assistance please attach a copy of your organisation's Articles of Association, Constitution or Memorandum of Business which makes clear the organisation's purpose.

6. If you are applying for rate assistance, please indicate the following:

- a) Do you own the property and are you responsible for the payment of rates?  
YES/NO

If yes, please provide details i.e. Lot and DP \_\_\_\_\_

- b) Does the organisation lease out any part of the building on the property on a permanent basis? YES/NO

- c) Is the organisation located on community owned land or controlled land, being either Council or Crown Land? YES/NO

If yes, please provide details i.e. Lot and DP \_\_\_\_\_

Please provide any additional information you consider necessary.

[illegible]



## **SUCCESSFUL APPLICANTS - REQUIREMENTS:**

### **TAX INVOICE**

In the event that your group/organisation is successful in receiving financial assistance and is registered for GST, you will be required to provide a Tax Invoice before payment is received. Details of group/organisation's ABN and GST component must also be provided on the Tax Invoice.

### **FUNDS ACQUITTAL/EVALUATION**

#### Waiver of Fees

No acquittal will be required where assistance has been given by way of the waiver or reduction of a Council Fee.

#### Allocation of Funds

Groups and organisations receiving funds from Narromine Shire Council are required to return the acquittal form (Attachment A) to Council within thirty (30) days of the conclusion of the project or activity, or the end of the financial year, whichever falls first.

### **RETURN OF UNSPENT FUNDS**

Funds which are unspent at the conclusion of the funding period must be returned to Council within sixty (60) days of the completion of the project, activity or event, or prior to the end of the financial year, whichever occurs first.

## Attachment A



## ACQUITTAL AND EVALUATION FORM FOR FINANCIAL ASSISTANCE ALLOCATION

Name of  
Organisation: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Contact Number: \_\_\_\_\_

Amount Allocated: \_\_\_\_\_

Being For: \_\_\_\_\_

### Summary of Expenditure

Date	Invoice/ Receipt #	Details	Amount
TOTAL			\$

**Please attach copies of all invoices/receipts listed above**

### Reconciliation of Income & Expenditure

**Income Allocated:** \_\_\_\_\_

**Expenditure (as per above) :** \_\_\_\_\_

**Difference:** \_\_\_\_\_

NOTE: All unspent funds must be returned to Council prior to the end of the financial year in which the allocation has been made.

[illegible]

Name : \_\_\_\_\_

<b><u>COUNCIL USE ONLY:</u></b>	
Date Acquittal received:	
Certified by Director Finance and Corporate Strategy:	
Amount of Unspent Funds	
Unspent funds received:	



## HARDSHIP POLICY

Resolution Number	Created/ Amended by	Adopted by Council	Review Period
2015/20	Chief Financial Officer	11 Feb 2015	10/02/2016
2017/79	Manager Revenue & Customer Relations	12 April 2017	01/03/2022
2017/137	Manager Revenue & Customer Relations	14 June 2017	13/06/2021
2021/037	Manager Revenue & Customer Relations	10 Mar 2021	09 Mar 2025
<u>2025/???</u>	<u>Director Finance and Corporate Strategy</u>	<u>August 2025</u>	<u>August 2029</u>

## OBJECTIVE

To establish guidelines for the General Manager and staff when dealing with ratepayers, suffering genuine financial hardship, with the payment of the ordinary rate and annual charges. To fulfil the statutory requirements of the *Local Government Act, 1993* with respect to the ability to grant provision and give special consideration to ratepayer's subject to financial hardship.

## POLICY STATEMENT

Council requires all ratepayers to pay their rate in full by the due date(s). However, Council recognises there are cases of genuine financial hardship requiring respect and compassion in special circumstances. This policy establishes guidelines for assessment of a hardship application applying the principles of fairness, integrity, confidentiality and compliance with statutory requirement.

## PRIVACY AND CONFIDENTIALITY

Council officers will conduct themselves with courtesy and respect when dealing with ratepayers and shall maintain the privacy and confidentiality of all ratepayers' personal circumstances. Personal information collected as a result of this policy will only be used for the purpose of assessing eligibility under the policy and will not be used for any other purpose, or disclosed to any person, unless required by law to do so, or authorised to do so by the person to whom that personal information relates.

Privacy will be maintained in accordance with the *NSW Privacy and Personal Information Protection Act 1998*.

## ESSENTIAL ELIGIBILITY CRITERIA

1. The applicant must be the owner/spouse, or part owner of the property and be liable for the payment of the rates and annual charges. Council will accept an application from the Power of Attorney of the owner or part owner of the property.
2. The property for which the financial hardship relates to is the principal place of residency.
3. The financial hardship is genuine and can be displayed.
4. The property for which the hardship application applies must be categorised "Residential" for rating purposes and in the "Residential" portion of properties with an apportionment factor for mixed development land granted under Section 14X of the *Valuation of Land Act 1916*.

5. Properties categorised as "Farmland" or "Business" may apply under these hardship provisions for special payment arrangements under Section 564(1) of the *Local Government Act, 1993*.
6. Other personal and family circumstances including age, physical and mental disability, injury and illness of the resident ratepayer or family member living with him/her will be considered.

## APPLICATION PROCESS

The application for Hardship Rate Relief must be made on the approved form (**appendix 1**).

## SUPPORTING DOCUMENTATION

The application for hardship must be accompanied with supporting documentation which may include, but is not limited to;

- o Reasons why the applicant was unable to pay rates and annual charges when they became due and payable.
- o Copy of bank or financial institutions statements for all accounts.
- o Details of all income and expenditure.
- o Details of all assets and investments.
- o Letter from recognised financial counsellor or financial planner confirming hardship and advising what steps have been taken by the applicant to resolve the reasons for financial hardship.
- o In cases of illness, a letter from a medical professional confirming medical condition causing hardship.

## HARDSHIP ASSISTANCE TO ALL RATEPAYERS

Council recognises that ratepayers may experience hardship in some circumstances in paying rates, annual charges. The *Local Government Act, 1993* provides for the following assistance to ratepayers.

- Sec 564 (1) - Council may accept payment of rates and charges due and ~~payable by~~ payable by a person in accordance with an agreement made with the person.
- Sec 564 (2) - Council may write off or reduce interest accrued on rates or charges if the person complies with the agreement.

- Sec 567 (c) - Council may write off accrued interest on rates or annual charges payable by a person if, in its opinion payment of the accrued interest would cause the person hardship.
- Sec 568 - Money paid to a council in respect of rates or charges levied on land is to be applied towards payment of those rates or charges in the order in which they became due.
- Sec 607 – The Regulations may also specify circumstances in which Council may write off rates and charges and interest accrued on unpaid rates and charges.

#### **HARDSHIP ASSISTANCE TO PENSIONERS**

- Sec 575 (1) - If an eligible pensioner is the person solely liable, or a person jointly liable with one or more other persons, for a rate or charge levied on land on which a dwelling is situated, the rate or charge is, on application to the council and on production to the council of evidence sufficient to enable it to calculate the ~~amount of~~ amount of the reduction, to be reduced in accordance with this section.
- Sec 577 – Council can make an order deeming certain persons, who are jointly ~~liable with~~ liable with an eligible pensioner(s) or solely liable, but who are not themselves eligible, to be eligible pensioners for the purpose of a mandatory reduction in rates and charges to avoid hardship.
- Sec 582 - Council may waive or reduce rates, charges and interest due by any person prescribed by the regulations who is in receipt of a pension, benefit or allowance under the *Social Security Act 1991* of the Commonwealth.
- Sec 583 (1) - Council is to write off amounts of rates, charges and interest which are reduced or waived under this Division.
- Sec 583 (2) - Council may not take proceedings to recover an amount so written off unless the amount has been written off because of a ~~wilfully~~ willfully false statement in an application under this Division or except as provided by section 584.

#### **CONCESSIONS RELATING TO REVALUATIONS**

- Sec 601 (1) - A ratepayer who, as a consequence of the making and levying of a rate on a valuation having a later base date than any valuation previously used by a council for the making and levying of a rate, suffers substantial hardship, may apply to the council for relief under this section.
- Sec 601 (2) - Council has a discretion to waive, reduce or defer the payment of the whole or any part of the increase in the amount of the rate payable by the

ratepayer in such circumstances, for such period and subject to such conditions as it thinks fit.

Sec 712 (1) - Proceedings for the recovery of a rate or charge may be commenced at any time within 20 years from the date when the rate or charge became due and payable.

Council may refer ratepayers or customers to welfare agencies or financial advisors for assistance.

The General Manager will have delegated authority for the approval of any Hardship Rate Relief Application up to the amount of \$5,000. For amounts over \$5,000 the decisions must be by resolution of Council.

### **EXCLUSIONS**

Council Fees and Charges (excluding annual charges levied under the *Local Government Act, 1993*) are not covered by Council's Hardship Policy. Waiver of fees and charges will be dealt with separately under Council's Donations, Sponsorships and Waiver of Fees and Charges Policy.

Rates and charges on rental properties are excluded from assistance as it is assumed that the rental income and taxation advantages associated with rental properties would cover rates and annual charges.

### **CANCELLATION OF FINANCIAL HARDSHIP RELIEF**

The financial hardship relief arrangement may be cancelled as a result of the following:

1. The ratepayer has defaulted on payment arrangement.
2. The ratepayer no longer owns the land.
3. The ratepayer advises Council that financial hardship no longer applies.
4. Council receives information that the financial hardship no longer exists.
5. The ratepayer has made a willful or inadvertent misstatement in the Hardship Relief Application form.
6. The ratepayer is deceased.

Such cancellation will be at the discretion of the General Manager.



## REVIEW PERIOD

Hardship relief applications are to be reviewed after 12 months and ratepayers may be required to reapply.

The ratepayer must advise Council if their circumstances change and they are no longer eligible suffering hardship.

## DEFINITIONS

Interest – Interest raised in accordance with the *Local Government Act, 1993* and as adopted by Council in the Revenue Policy and Fees & Charges.

Rateable Valuation – Land value used for rating purposes as supplied by the Valuer General in accordance with the *Valuation of Land Act, 1916*.

Rates and Annual Charges – Rates and annual charges raised in accordance with the *Local Government Act, 1993* and as adopted by Council in the Revenue Policy.

Eligible Pensioner – Means an eligible pensioner as defined in Clause 134 of the *Local Government (General) Regulation 2005*.

Approved Form – Council's Rate Relief Hardship Application form

## PUBLICATIONS

*Local Government Act, 1993*

*Local Government (General) Regulation ~~2005~~ 2021*

*NSW Office of Local Government Debt Management and - Hardship Guidelines, Nov 2018*

*Valuation of Land Act, 1916*

*Social Security Act 1991*

*NSW Privacy and Personal Information Protection Act 1998.*

Council's Revenue Policy

Council's Donations, Sponsorships and Waiver of Fees and Charges Policy

# NARROMINE SHIRE COUNCIL

## Appendix 1

### HARDSHIP RATE RELIEF APPLICATION FORM

Personal information collected as a result of this application will only be used for the purpose of assessing eligibility under Council's Hardship Policy and will not be used for any other purpose, or disclosed to any person, unless required by law to do so, or authorised to do so by the person to whom that personal information relates. Privacy will be maintained in accordance with the *NSW Privacy and Personal Information Protection Act 1998*.

#### APPLICANT DETAILS (must be property owner)

<b>Salutation: (please tick)</b>	<input type="checkbox"/>	Mr	Mrs	Miss	Ms	Other
<b>First Name:</b>				<b>Surname:</b>		
<b>Street Address:</b>						
<b>Suburb:</b>				<b>Postcode:</b>		
<b>Postal Address: (if different to street address)</b>						
<b>Suburb:</b>				<b>Postcode:</b>		
<b>Phone No:</b>				<b>Mobile:</b>		
<b>Email:</b>						

#### PROPERTY DETAILS

<b>Assessment Number:</b>			
<b>Street Address:</b>			
<b>Suburb:</b>		<b>Postcode:</b>	
<b>Lot No:</b>		<b>DP No</b>	

SECTION 1: PROPERTY INFORMATION			
a)	Is this property your principal residence?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
b)	If YES, how long have you lived here:		
c)	Is any part of the property tenanted?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
d)	If YES, provide details:		
e)	Do you own the property?	<input type="checkbox"/>	Yes <input type="checkbox"/> No
	i. By yourself?	Yes	No
	ii. With a spouse?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	iii. With another person(s)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
f)	How many people live at the property?		
g)	Do you own (in full or in part), lease or have A financial or beneficial interest in any other land or building?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
h)	If YES, please provide address(es) and details of financial interest:		

**NARROMINE SHIRE COUNCIL****HARDSHIP RATE RELIEF APPLICATION FORM****SECTION 2: PENSION / BENEFIT DETAILS**

1.	Do you receive any pensions or benefits? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>  If YES, please provide type of pension (e.g.; aged, disability etc.,) and amount received per fortnight:  Pension _____ \$ _____
2.	Do you have a current Pensioner Concession Card (PCC)? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>  PCC No: _____ Date of Grant: _____
3.	Have you claimed a Pensioner Concession on any property this year? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>  If YES, please state the address of the property: _____ _____

**IF YOU HAVE A CURRENT PENSIONER CONCESSION CARD AND YOU HAVE NOT YET CLAIMED A PENSION REBATE, PLEASE COMPLETE A PENSIONER CONCESSION APPLICATION FORM AVAILABLE FROM COUNCIL AS YOU MAY NOT NEED TO CONTINUE COMPLETING THIS FORM. IF CONTINUING PLEASE SIGN PENSIONER DECLARATION SECTION 8.**

**SECTION 3a: INCOME**

*(State gross weekly/fortnightly amounts received from the following sources of income)*

a)	How much do you receive in pensions & benefits?		Wk / fn
	I. Centrelink or Veterans Affairs Pension	\$	
	II. Other Centrelink/Government benefits	\$	
b)	What is your gross wage / salary income?	\$	
c)	Spouse / partner gross income	\$	
d)	Gross income of any other persons residing at the property?	\$	
e)	Do you receive income from any other source? (provide details)		
	I. Trust income	\$	
	II. Rentals	\$	
	III. Insurance Payments / Compensation	\$	
	IV. Superannuation	\$	
	V. Interest	\$	
	VI. Other income (provide details)	\$	

**NARROMINE SHIRE COUNCIL****HARDSHIP RATE RELIEF APPLICATION FORM****SECTION 3b: INCOME***(Please provide copies of the most recent bank statements)*

Please provide name &amp; current balance of all bank, credit union or building society accounts held in your name?

Name of Institution	Type of Account	Balance
		\$
		\$
		\$
		\$
		\$

**SECTION 4: ASSETS**

Provide details of other non-property assets

	Estimated Value
Car/s	\$
Boats/Watercraft	\$
Motor Bike(s)	\$
Shares	\$
Investments	\$
Furniture	\$
Caravan	\$
Other Assets (provide details)	\$

**SECTION 5: EXPENSES**

Provide details of your expenses

	Estimated Expense	Wk / fn
Home Loan Repayments	\$	
Personal Loans / Hire Purchase	\$	
Credit Cards	\$	
Health Costs (Where hardship relates to serious illness)	\$	
Council Rates & Charges	\$	
Other mortgages	\$	
Other Expenses	\$	

**\*Please attach a separate page with any other relevant information you feel may assist your application.**

# HARDSHIP RATE RELIEF APPLICATION FORM

**\*Please provide Doctor's report if this application relates to serious illness.**

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**NARROMINE SHIRE COUNCIL****HARDSHIP RATE RELIEF APPLICATION FORM****SECTION 8: PENSIONER DECLARATION**

This section should only be completed by Pensioners who are in receipt of a Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs.

**APPLICANT CONSENT**

This consent will be used for the sole purpose of authorising Centrelink to provide information to Narromine Shire Council, ("the Council") to assess your eligibility in relation to concessions or services provided by Council.

**APPLICANT CONFIRMATION**

I \_\_\_\_\_authorise  
(Applicant's name)

- Council to use Centrelink Confirmation eServices to perform an enquiry of my Centrelink or Department of Veteran's Affairs Customer details and concession card status in order to enable the Council to determine if I qualify for a concession; and
- the Australian Government Department of Human Services (the department) to provide the results of that enquiry to the Council. This involves electronically matching details I have provided to the Council with Centrelink or Department of Veterans' Affairs (DVA) records to confirm whether or not I am currently receiving a Centrelink or DVA benefit.

I understand that the department will use information I have provided to the Council to confirm my eligibility for the concession and will disclose to the Council personal information including my name, address, payment and concession card type and status.

I understand that this consent, once signed, remains valid while I am a customer of the Council unless I withdraw it by contacting the Council or the department.

I can obtain proof of my circumstances/details from the department and provide it to the Council so that my eligibility for the concession can be determined.

I understand if I withdraw my consent or do not alternatively provide proof of my circumstances/details, I may not be eligible for the concession provided by the Council.

I also understand that this consent, which is ongoing, can be revoked any time by giving notice to the Council.

(Further information about the Centrelink Confirmation eServices is available on Centrelink's website at [www.humanservices.gov.au](http://www.humanservices.gov.au)).

I agree that, unless I revoke my consent, this Applicant Consent record is a permanent consent, and may be relied on by the Council until such time as I revoke it.

I acknowledge I have read and understood this Customer Consent record.

Signature: \_\_\_\_\_ Date:    /    /

**NARROMINE SHIRE COUNCIL****HARDSHIP RATE RELIEF APPLICATION FORM****SECTION 9: CHECKLIST FOR APPLICANTS**

Council will accept this application sought is provided by you. Additional information that you may have that supports your application can be attached. Please ensure all sections are completed.

I have completed	Yes /No
Applicant Details	
Property Details	
Section 1 – Property Information	
Section 2 – Pension / Benefit Details	
Section 3a – Income Details	
Section 3b – Bank Account Details	
Section 4 – Asset Details	
Section 5 – Expense Details	
Section 6 – Hardship Details	
Section 8 – Pensioner Declaration	



## PENSIONER RATES & CHARGES REDUCTION POLICY

DOCUMENT VERSION CONTROL				
Version No	Created/ modified by	Adopted by Council	Resolution No	Review Period
Version 1	Finance & Corporate Strategy	12 Jul 2017	2017/176	4 Years
Version 2	Manager Revenue and Customer Relations	10 Mar 2021	2021/039	4 Years
<u>Version 3</u>	<u>Director Finance and Corporate Strategy</u>	<u>13 August 2025</u>	<u>2025/???</u>	<u>4 Years</u>



## INTRODUCTION

This policy sets out the terms and conditions required by eligible persons for a pensioner concession under sections 575 and 582 of the *Local Government Act, 1993*. Council provides pension concessions on rates and charges for eligible pensioners up to a maximum of \$425.00 per annum, as determined by the Minister of Local Government.

## POLICY OBJECTIVE

- Ensure pension concessions are granted in accordance with section 575 of the *Local Government Act, 1993*.
- Ensure consistency, fairness, integrity and confidentiality of all proceedings for both Council and the pensioner.

## RELEVANT LEGISLATION & GUIDELINES

- *Local Government Act, 1993*
- *Local Government (General) Regulations ~~2005~~2021*
- *Office of Local Government – Debt Management and Hardship Guidelines 2018*
- *Council Rating and Revenue Raising Manual*
- *Veterans' Entitlements Act 1986*
- *Military Rehabilitation and Compensation Act 2004*
- *Social Security Act 1991*
- *Privacy and Personal Information Protection Act 1998*
- Council Hardship Policy
- Council Debt Recovery Policy

Privacy Statement
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<p>Personal information collected as a result of the pensioner concession application form will only be used for the purpose of processing a pensioner concession under section 575 of the <i>Local Government Act, 1993</i> and will not be used for any other purpose, or disclosed to any person, unless required by law to do so, or authorised to do so by the person to whom that personal information relates. Privacy will be maintained in accordance with the <i>NSW Privacy and Personal Information Protection Act 1998</i>.</p>
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**Eligible pensioner** - A person who is in receipt of a Pensioner Concession Card issued by Centrelink, the Department of Veterans' Affairs or is the holder of a Gold Total Physical Incapacity (TPI), War Widow/er (WW) or an Extreme Disablement Adjustment (EDA) card. Note: Seniors Card or Health Care Cards are not sufficient.

**Jointly eligible occupier** - In Division 1 of Part 8 of Chapter 15, of the *Local Government Act, 1993* in relation to a rate or charge in respect of which an eligible pensioner is jointly liable, means a person who:

- (a) is the spouse or de facto partner of that eligible pensioner; or
- (b) is another eligible pensioner; or
- (c) if another eligible pensioner and his or her spouse or de facto partner has the same sole or principal place of dwelling, is the spouse or de facto partner of that other eligible pensioner, and whose sole or principal place of living is the same as that of that first mentioned eligible pensioner.

**Principal place of residence** – The property that the ratepayer occupies as their sole or dominant residence. Concessions are not available on commercial properties.

**Acceptable proof of residency** - Pension card showing property address along with utility accounts in the applicants name are acceptable.

**Application Form** – Pensioner Concession Application Form approved by the Office of Local Government, Department of Premier and Cabinet (delegate of the Director General, Department of Premier and Cabinet ), in accordance with Clause 135 of the *Local Government (General) Regulation 2005* under the *Local Government Act 1993*.

**Applicant** - The applicant must be the owner, part owner or life tenant of the property (proof of life tenancy under a Will must be provided).

**Temporary** - A period of less than 3 months.

**Ratepayer** - The person liable for payment of the rates on the property for which the pensioner concession is claimed.

## APPLICATION FORM

An application for a pensioner concession on rates and charges must be made by an eligible pensioner, as defined by the *Local Government Act, 1993* or *Local Government Regulations*, by submitting a completed application form. Application forms can be submitted to Council by one of the following options;

1. Paper Based Application form – Submitted by mail or over the counter
2. Electronically – Completed online using Council's website
3. Verbally – Completed over the phone where the need arises

Option 1 is Council's preferred method of applying for a concession. Council can, at the time the customer applies, obtain a photocopy of the current Pensioner Concession Card to verify the applicant's residential address. No consideration will be given if the address shown on the concession card differs from the property address for which a rebate has been sought.

If joint owners are eligible for a pensioner concession, a separate form will need to be completed by each owner to receive the maximum rebate, otherwise only a partial rebate will be granted. Pension concessions will not be considered unless a completed application has been received by Council.

Eligible pensioner rebates can be backdated if applied for by 30 June of the current financial year. However, as of 1 July for a new financial year, pensioner rebates will not be backdated unless Council has made an error in the calculation.

If a person becomes an eligible pensioner after the day on which a rate or charge is made and levied, the person is entitled to a reduction under this section of the rate or charge proportionate to the number of full quarters remaining after the day on which the person becomes an eligible pensioner in the year for which the rate or charge is made.

## MAXIMUM REBATES

There is a maximum reduction of \$250.00 (in respect of the aggregate of ordinary rates and charges for domestic waste management services).

The maximum reduction in respect of water access charges is \$87.50 and the maximum reduction for sewer access charges is \$87.50. The maximum rebate in total is \$425.00. Council does not grant any additional rebates. Water usage charges do not attract a pensioner concession.

## **CUSTOMER CONFIRMATIONS**

Council verifies Customer eligibility with Centrelink each quarter. Council may process single verifications during the rating year if required.

If an eligible pensioner becomes ineligible for any reason, the pension rebate will be written back proportionally according to the number of full quarters left in the rating year.

Reinstatement of a concession will require reapplication.

## **ADDITIONAL REBATES**

Council may also grant additional voluntary rebates or provide other concessions against particular special rates or charges. Where these apply, they will be outlined in the Council's Operational Plan. Council currently grants a concession of \$50.00 (\$12.50 per quarter) to eligible pensioners towards the cost of the Food and Organics Waste Collection service.

## **LIFE TENANCY AGREEMENTS – GRANTED UNDER SECTION 577 OF THE LOCAL GOVERNMENT ACT, 1993**

Section 577 of the *Local Government Act, 1993* allows Council to extend the rebate eligibility to avoid hardship. Council can make an order deeming certain persons who are jointly liable with an eligible pensioner(s) or solely liable, but who are not themselves eligible, to be eligible pensioners for the purpose of a mandatory reduction in accordance with Section 575 of the *Local Government Act, 1993*. The property must be the applicant/s sole place of living. The applicant/s must be in receipt of a current pensioner concession card.

Council orders are to remain in place for a period of three (3) years or until the applicant/s circumstances change ie: dies or no longer resides at the property.

All applications must be accompanied by the following:

1. Proof that the applicant can remain living at the property for life or until ill health precludes them living at the property. Proof may include one of the following:

- a) A certified copy of the will of a deceased estate stating that the applicant has life tenancy at the property for which the application relates. Council will accept a letter from a Solicitor as proof of eligibility.
  - b) A statutory declaration from the current owner stating that the applicant is solely responsible for all rates and water charges relating to the property.
  - c) A copy of the Certificate of Title noting the life tenancy.
2. Proof that the applicant is solely responsible for all rates and charges. ie: A Council receipt issued to the applicant/s for previous rate and water payment is acceptable.

### **PENSIONERS TEMPORARILY OVERSEAS**

Pensioners who are temporarily overseas will continue to receive a concession providing they ~~were~~ still receiving receive a pension from Centrelink and the dwelling ~~was~~ is still their sole place of living.

### **SELF-FUNDED RETIREES**

Current legislation does not permit Council to grant pension concessions to self-funded retirees.

### **PENSIONER TEMPORARILY IN NURSING HOMES OR HOSPITALS**

If a pensioner was required to leave their principal place of living for a temporary period, due to illness, with the intention of returning to their home, they will still receive their pension rebate. However, once a pensioner resides on a permanent basis in a nursing home, hospital or aged care unit they will no longer be eligible for a pension concession.

Periods in excess of 3 months can be extended for pensioners temporarily residing in nursing homes or hospitals upon receipt of medical certificate stating pensioner will be returning home after the convalescing period is completed.

Note: This is providing that the property is not privately leased or occupied during that period by anyone other than the pensioner's immediate family.

## **POSTPONED RATES**

If the payment of part of a rate which is required to be reduced by section 575 is postponed under Division 2, the amount of the rate is taken to be the amount of that part of the rate that is not postponed under Division 2.

## **INTEREST**

Properties owned or part owned by an eligible pensioner are not exempt from interest charges on overdue rates and charges made in accordance with the *Local Government Act, 1993* and Council's adopted annual fees and charges.

## **DEBT RECOVERY**

Properties owned or part owned by an eligible pensioner are not exempt from debt recovery action to recover overdue rates and charges in accordance with the *Local Government Act, 1993* Council policies and other relevant legislation.

## **ENDING A CONCESSION**

If circumstances occur that cause a person's entitlement to a reduction of rates or charges to cease, the entitlement is taken to cease on the last day of the quarterly instalment period during which those circumstances occur.

If, at the time the entitlement is taken to cease, the rates or charges for the whole year have been paid in full, the portion of the payment that is proportionate to the quarterly instalment periods remaining after that time is to be credited to the rates or charges payable in respect of that part of the year remaining after that time.