
NARROMINE SHIRE COUNCIL
ORDINARY MEETING BUSINESS PAPER – 9 FEBRUARY 2022
REPORTS TO COUNCIL – FINANCE & CORPORATE STRATEGY

1. INVESTMENT REPORT AS AT 31 DECEMBER 2021

Author	Director Finance & Corporate Strategy
Responsible Officer	Director Finance & Corporate Strategy
Link to Strategic Plans	CSP – 4.3 A financially sound Council that is responsible and sustainable DP - 4.3.1.5 Provide monthly cash balances and detailed quarterly financial reports to Council.

Executive Summary

Council's investments are made in accordance with legislative requirements and are certified as such by the Responsible Accounting Officer.

Report

Under the Local Government Act 1993 and Local Government (General) Regulation 2005, the Responsible Accounting Officer is required to report on Council's Investment portfolio on a monthly basis.

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

Council's current investment portfolio is diversified across a number of investment types and institutions. This includes term deposits, on-call accounts and managed funds. Investments are in accordance with the Office of Local Government's Guidelines and Council's Investment Policy.

The Government Guarantee on aggregated Investments up to \$1 million per account holder per institution expired 1 February 2012 and the new cap is \$250,000.

The investment portfolio decreased **\$521,711** during the reporting period. This is due the transfer of funds to the cheque account for cashflow purposes.

Financial Implications

The 2021/22 Budget estimates the total annual Investment Revenue as \$879,279 which represents an estimated return of 4.4% and is split proportionally across General, Water and Sewer Funds and changes on a monthly basis in accordance with cash flow requirements.

The market value of Council's Investments held as at 31 December 2021 is **\$25,743,351** (last month \$26,265,062). The full list of investments is in **Attachment No. 1**.

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1. INVESTMENT REPORT AS AT 31 DECEMBER 2021 (Cont'd)

Legal and Regulatory Compliance

- Local Government Act, 1993 – Section 625
- Local Government (General) Regulation, 2021 – Clause 212
- Council Investment Policy 2019
- Ministerial Investment Order – 12 January 2011

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 in order 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 2005 and Council's Investment Policy.

Attachments

- 1 Investments – 31 December 2021

RECOMMENDATION

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

2. INVESTMENT REPORT AS AT 31 JANUARY 2022

Author	Director Finance & Corporate Strategy
Responsible Officer	Director Finance & Corporate Strategy
Link to Strategic Plans	CSP – 4.3 A financially sound Council that is responsible and sustainable DP - 4.3.1.5 Provide monthly cash balances and detailed quarterly financial reports to Council.

Executive Summary

Council's investments are made in accordance with legislative requirements and are certified as such by the Responsible Accounting Officer.

2. INVESTMENT REPORT AS AT 31 JANUARY 2022 (Cont'd)

Report

Under the Local Government Act 1993 and Local Government (General) Regulation 2005, the Responsible Accounting Officer is required to report on Council's Investment portfolio on a monthly basis.

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

Council's current investment portfolio is diversified across a number of investment types and institutions. This includes term deposits, on-call accounts and managed funds. Investments are in accordance with the Office of Local Government's Guidelines and Council's Investment Policy.

The Government Guarantee on aggregated Investments up to \$1 million per account holder per institution expired 1 February 2012 and the new cap is \$250,000.

The investment portfolio increased **\$437,966** during the reporting period. This is due mostly to sale of Skypark residential blocks and grant funding.

Financial Implications

The 2021/22 Budget estimates the total annual Investment Revenue as \$879,279 which represents an estimated return of 4.4% and is split proportionally across General, Water and Sewer Funds and changes on a monthly basis in accordance with cash flow requirements.

The market value of Council's Investments held as at 31 January 2022 is **\$26,181,317** (last month \$25,743,351). The full list of investments is in **Attachment No. 2**.

Legal and Regulatory Compliance

- Local Government Act, 1993 – Section 625
- Local Government (General) Regulation, 2021 – Clause 212
- Council Investment Policy 2019
- Ministerial Investment Order – 12 January 2011

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 in order to maximise investment performance and minimise risk.

2. INVESTMENT REPORT AS AT 31 JANUARY 2022 (Cont'd)

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 2005 and Council's Investment Policy.

Attachments

- 2 Investments – 31 January 2022 (interim)

RECOMMENDATION

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

3. SEWER USAGE CHARGES WRITE OFF REQUEST

Author	Manager Revenue & Customer Relations
Responsible Officer	Director Finance & Corporate Strategy
Link to Strategic Plans	CSP – 4.3 A financially sound Council that is responsible and sustainable DP4.3.1.4 Levy and collect rates and charges in accordance with statutory requirements and Council policies.

Executive Summary

Council has received a request from the owners of Lot 101 DP 1115453 that additional water and sewer charges recently incurred, as a result of an undetected leak, be abandoned. This report has been prepared as this request is outside of policy guidelines and delegations.

Background

Council initially received an application for adjustment due to a concealed or undetected leak from the owner of Lot 101 in DP 1115453 in October 2021 after receiving an account for \$1,439.92 (**Attachment 3**). In accordance with Council's Water and Sewer Policy an amount of \$631.67 in sewer charges, based on the previous 2 years usage was abandoned, Council's policy allows for one adjustment per property.

3. SEWER USAGE CHARGES WRITE OFF REQUEST (Cont'd)

Report

Council received a further request from the owner requesting that Council reverse the charges as;

1. It is not water usage from the business as the evidence shows.
2. The business has been severely affected from COVID with the business closed during lock down.
3. This is a huge financial burden some 10 times the normal usage charge and is unfairly warranted.

The delay in the applicant's response to locate and repair the water leak has resulted in the additional account of \$1,458.42 for the period 1/3/2021 to 31/8/2021. The initial account for \$1,439.92 was for the period 2/3/2021 to 1/6/2021 and an amount of \$631.67 was abandoned.

A plumber attended the property on 2/9/2021 and the initial application was lodged on 7/10/2021. The plumber reported that he could not find the source of the leak apart from a leaking cistern. The water line has now been isolated and an above ground valve has been installed. The usage accounts have now returned to what were charged before the water leak.

Taking into account the effects COVID-19 has had on the Narromine business community, Council can in good faith approve the abandonment of a further \$625.83 in sewer usage charges and \$57.84 in interest.

Financial Implications

Local Government Act, 1993 – Section 377. Council's General Manager is authorised to write off amounts of fees, charges and interest accrued not exceeding \$5,000 where appropriate circumstances exist.

Legal and Regulatory Compliance

- Council's Water and Sewer Policy
- Local Government Act, 1993 – Section 377, 567, 607
- Local Government (General) Regulation, 2021 – Clause 131

Risk Management Issues

Nil

Internal and External Consultation

Nil

3. SEWER USAGE CHARGES WRITE OFF REQUEST (Cont'd)

Attachments

The following attachment has been redacted to protect the applicant's privacy.

- 3 Application for adjustment due to a concealed or undetectable water leak.

RECOMMENDATION

1. That Council abandon \$625.83 in sewer charges and \$57.84 in interest, for Lot 101 in DP 1115453.

4. REVISED DEBT RECOVERY POLICY

Author	Manager Revenue & Customer Relations
Responsible Officer	Director Finance and Corporate Strategy
Link to Strategic Plans	CSP – 4.3.1 – Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies. DP 4.3.1.7 Ensure Council has adequate cash flow to meet their needs DP 4.3.1.8 Ensure Council's ongoing financial viability.

Executive Summary

This report is presented to Council to consider updated changes to the Debt Recovery Policy.

Report

The objective of this policy is to ensure money owed to Council is recovered in a timely, efficient and effective, manner in order to finance Council's operations and ensure effective cash flow management.

Council adopted the Debt Recovery Policy at its Ordinary Meeting held on 11 February 2015 (Resolution No 2015/20). A revised policy was considered at the 10 March 2021 Council meeting (Resolution 2021/038). A further revision of the policy has been undertaken by staff resulting in major changes made to clarify the legal action process and the inclusion of an early intervention option before legal action is undertaken.

4. REVISED DEBT RECOVERY POLICY (Cont'd)

Risk Management Issues

The NSW Government encourages councils to incorporate modern and flexible periodic and electronic payment systems and other incentives to make it as easy as possible for ratepayers to pay promptly and to minimise the risk of debt.

Legal Implications

Office of Local Government Debt Management and Hardship Guidelines 2018 - Section 23A
Local Government Act 1993 - Sections 546, 562-564, 550, 566-577 and 713
Local Government (General) Regulation 2021- Clauses 125A-126, 130-133

Financial Implications

DP - 4.3.1.7 - Ensure Council has adequate cash flow to meet their needs. Maintain level of outstanding rates and charges at below 10% at year end.
DP - 4.3.1.8 - Ensure Council's ongoing financial viability. Maintain a debt service ratio below 10%.

Internal/External Consultation

There is no requirement to place the revised Draft Debt Recovery Policy on public exhibition.

Attachments

- 4 Draft Debt Recovery Policy 2022
- A Application to Make Regular Payments
- B Application for Extension to Pay
- C Part 1 – Direct Debit Application form
Part 2 – Direct Debit Request Service Agreement

RECOMMENDATION

1. That the revised Debt Recovery Policy as attached be adopted.

5. QUARTERLY BUDGET REVIEW STATEMENT – 31 DECEMBER 2021

Author	Director Finance and Corporate Strategy
Responsible Officer	Director Finance and Corporate Strategy
Link to Strategic Plans	CSP – 4.3.1 – Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies. Delivery Program – 4.3.1.5 - Provide monthly cash balances and detailed quarterly financial reports to Council.

Executive Summary

The Quarterly Budget Review Statement ("QBR") must be prepared by the Responsible Accounting Officer and presented to Council within two months of the end of the quarter.

Report

The Quarterly Budget Review Statement (QBR) has been prepared for the 31 December 2021 quarter and is presented to Council as **Attachment 5**.

Council adopted a balanced cash-based budget as part of the 2021-2022 Operational Plan at the 16 June 2021 Council Meeting. Since then the following changes have occurred –

- a) Since the start of the financial year Council has adopted recommendations from staff which have also impacted on the budget result. These changes have already been approved by Council and are included in the "Approved Changes Column" in the Income and Expenditure Review Statement of the QBR document.
- b) A review of the last three months has been carried out by staff and the changes are included in the "Variations for this Quarter" column of the QBR document.

The net result of all changes for the year to the end of December 2021 is **Nil** as all adjustments have been funded from Reserves or Carryover Works approved by Council at the August 2021 meeting.

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5. QUARTERLY BUDGET REVIEW STATEMENT - 31 DECEMBER 2021 (Cont.)

The adjustments which have been identified during the review are summarised below:

Summary	Budget Impact		
	General Fund	Water Fund	Sewer Fund
Balanced budget at commencement of year			
30 September 2021 QBR results	612,000	-	329,000
31 December 2021 QBR results	520,790	321,946	21,008
Results by fund	unbalanced	balanced	unbalanced
Transactions funded from Unrestricted Cash			
Narromine Aerodrome	(389,000)		
Fixing Local Roads Round 3 – Council Contribution	(305,000)		
Fixing Local Roads - Farrendale Road – Council Contribution	(96,000)		
Fixing Local Roads – Raeburn Lane – Council Contribution	(105,600)		
Storm and Flood Event – Stormwater Management	100,542		
Illegal Dumping Initiative	(62,643)		
Local Land Services – Landcare Program	(51,378)		
Sub Total	(909,079)		
Transactions funded from External Restrictions			
Land Development - Dappo Road Sewer Pump Station			(329,000)
Sub Total			(329,000)
Transactions funded from Internal Restrictions			
Land Development - Dappo Road Sewer Pump Station	(223,000)		
Sub Total	(223,000)		
Total	(1,132,079)		(329,000)
Budget Impact	-	-	-

The financial position of Narromine Shire Council as at 31st December 2021 is considered to be satisfactory and is confirmed by the Report from the Responsible Accounting Officer.

Summary

The Office of Local Government released guidelines on the preparation of Quarterly Budget Review Statements (QBRs) to Councils in December 2010 with mandatory reporting in line with the guideline which commenced in July 2011.

The QBRs must show, by reference to the estimated income and expenditure that is set out in the operational plan adopted by Council for the relevant year, a revised estimate of income and expenditure for that year.

5. QUARTERLY BUDGET REVIEW STATEMENT – 31 DECEMBER 2022 (Cont.)

It also requires the Budget Review Statement to include a report by the Responsible Accounting Officer as to whether or not they consider the Statement indicates Council to be in a satisfactory financial position (with regard to its original budget) and if not, to include recommendations for remedial action.

Financial Implications

Council's original budget was adopted on 16 June 2021 and reflected a balanced overall cash-based budget.

Legal and Regulatory Compliance

Local Government (General) Regulation 2005 (the Regulations) clause 203 requires a Council's Responsible Accounting Officer to prepare and submit a quarterly budget review statement to the governing body of Council within two months of the end of the quarter.

Office of Local Government – Quarterly Budget Review Guidelines issued December 2010.

Risk Management Issues

Nil

Internal/External Consultation

Nil

Attachments

- 5 Quarterly Budget Review Statement

RECOMMENDATION

1. That the document entitled "Quarterly Budget Review Statement – 31 December 2021", as attached to the report, be noted;
2. That the variations of income, operating expenditure, capital expenditure and reserves as identified in the "Quarterly Budget Review Statement – 31 December 2021" be approved and voted.
3. That Council note the amount of \$520,790 is being allocated from Council's Unrestricted Cash Reserves.

Barry Bonthuys
Director Finance & Corporate Strategy
Responsible Accounting Officer

Attachment 1 – Investments as at 31 December 2021

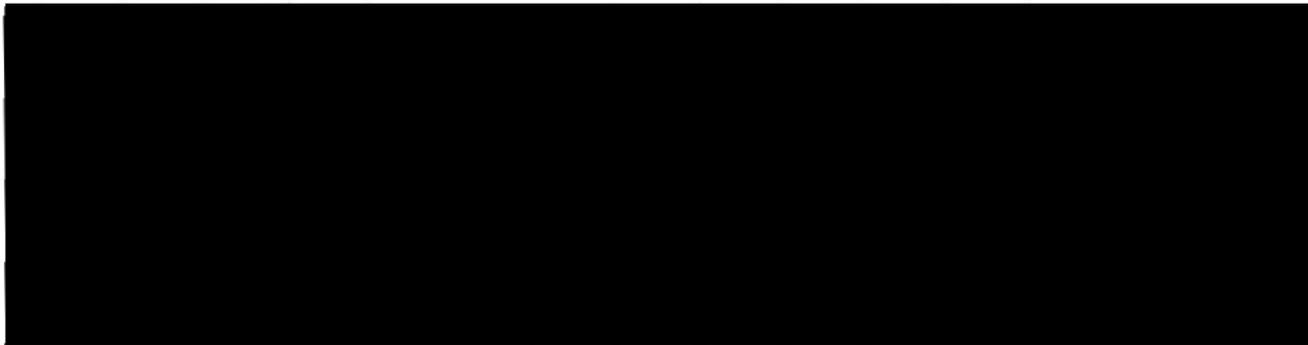
Financial Institution	Bank Rating	Investment Type/Maturity Date	Investment Rating	Current Rate	Term	Amount (\$)	Comment
Cash & At Call							
CBA	AA-	Business Online Saver - at call	A-1+	0.10%	N/A	3,719,188.70	S&P Short Term
TOTAL						3,719,188.70	
Percentage Exposure of Total Portfolio						14.45%	
Pooled Managed Investments							
				Mth %	FYTD%	Market Value	
TCorp	AAA	T-CorpIM Long Term Growth Fund		0.85%	4.29%	17,691,223	
TCorp	AAA	T-CorpIM Medium Term Growth Fund		0.67%	2.57%	4,332,939	
TOTAL						22,024,162	
Percentage Exposure of Total Portfolio						85.55%	
Total Investments and Cash						25,743,351	

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Attachment 2 - Investments as at 31 January 2022

Financial Institution	Bank Rating	Investment Type/Maturity Date	Investment Rating	Current Rate	Term	Amount (\$)	Comment
Cash & At Call							
CBA	AA-	Business Online Saver - at call	A-1+	0.10%	N/A	4,619,539	S&P Short Term
TOTAL						4,619,539	
Percentage Exposure of Total Portfolio						17.64%	
Pooled Managed Investments							
				Mth %	FYTD%	Market Value	
TCorp	AAA	T-CorpIM Long Term Growth Fund		-2.27%	1.92%	17,289,501	
TCorp	AAA	T-CorpIM Medium Term Growth Fund		-1.40%	1.13%	4,272,277	
TOTAL						21,561,778	
Percentage Exposure of Total Portfolio						82.36%	
Total Investments and Cash						26,181,317	

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14 January 2022

Attention: The General Manager
Narromine Shire Council
PO Box 115
NARROMINE NSW 2821

Dear Sir / Madam


WATER LEAK –  NARROMINE NSW 2821
LOT: 101 DP: 1115453

Further to correspondence on 7th October and 29th October 2021  and your response on letter dated 14th October 2021.

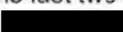
We have received the latest notice of Water Usage Account for the above property address.

The council per the letter dated 14th October 2021 has issued a credit of \$631.67 which doesn't cover the entirety of the excess water for this property which we believe is the result of usage not from our business.

As we indicated we at our own expense engaged a plumber to find a potential leak which we've provided copies of invoices which they couldn't find. They did decide to isolate the line with an above ground valve which was done on 2 September 2021.

The latest notice which covers the period 31 August to 1 December 2021 has returned the usage back it's normal levels approx. \$230.94 per notice – refer attached.

We will make you aware that on Tuesday 11th January 2022 we noticed members from the council at the property next to ours attending to a water leak.

It is obvious that the charges are not from our usage and therefore we should only be payable for what we have used. We have paid \$230.94 from the latest notice and propose we pay 2x \$230 towards the balance as this covers the last two notices. We request that the council reverse these charges 1) as it is not water usage from our  and the evidence shows 2) The  has been severely affected from Covid with the business being closed during lockdown 3) This is a huge financial burden some 10 times the normal usage charge and being it is unfairly warranted.

Thank you and look forward to hearing from you with a favourable response.

Regards





Debt Recovery Policy

Resolution Number	Created/Modified by	Adopted by Council	Review Period
2015/020	Chief Financial Officer	11/02/2015	10/02/2016
2017/320	Manager Revenue & Customer Relations	08/11/2017	01/11/2021
2021/038	Manager Revenue & Customer Relations	10/03/2021	09/03/2025
2021/039	Manager Revenue & Customer Relations		

INTRODUCTION

The purpose of this policy is to ensure effective control over debts owed to Council by maximizing the collection of outstanding rates, charges and sundry income.

POLICY OBJECTIVES

The objective of this policy is to ensure money owed to Council is recovered in a timely, efficient and effective, manner in order to finance Council's operations and ensure effective cash flow management. This policy outlines the principles and guidelines for managing the recovery of outstanding rates, charges and sundry debtors, incorporating the following major elements:

- Efficient and effective collection of rates, charges and outstanding debt.
- Contemporary and flexible options to collect money from ratepayers.
- Fair and equitable treatment of ratepayers, including those facing hardship.
- How to identify and work with ratepayers in hardship when collecting money.
- Reduced use of expensive court processes to recover debts.
- Improved sustainability of Council, including performance in managing outstanding rates and charges.
- Compliance with legislative requirements including the Local Government Act and privacy laws.

POLICY SCOPE

This policy applies to any person or organisation owing rates, charges or other debts to Council.

POLICY STATEMENT

This policy provides a framework for the efficient and effective collection of outstanding debts and fulfils statutory requirements in relation to the recovery of rates, charges and other debts.

Council encourages all ratepayers to meet their rate commitments as they fall due. Where ratepayers are experiencing financial difficulties in meeting their rate commitment, they are requested to make early contact with Council Officers with a view to making suitable arrangements.

Council Officers will work with ratepayers experiencing financial difficulties to assist them in exploring options and making mutual acceptable arrangements for the payment of their outstanding rates and charges.

Council recognises that ratepayers may experience financial hardship in some circumstances in paying rates and annual charges. If any ratepayer is suffering financial hardship they may apply to Council for special consideration under Council's Hardship Policy.

RELEVANT LEGISLATION & GUIDELINES

This document has been drafted with due consideration to the following:

Local Government Act, 1993
Valuation of Land Act 1916
Local Government (General) Regulation 2021
Local Courts (Civil Claims Act 1970
Government Information (Public Access) Act 2009
Privacy and Personal Information Protection Act 1998
Privacy and Personal Information Protection Regulation 2019
 Office of Local Government Debt Management and Hardship Guidelines, 2018
 Office of Local Government Council Rating & Revenue Raising Manual, 2007
 Council's Hardship Policy
 Council's Fees & Charges
 Council's Pensioner Rates & Charges Reduction Policy, 2021
 Council's Water & Sewer Policy, 2011
 Council's Liquid Trade Waste Policy, 2018

Policy Definitions

Debtor Act	The person liable for payment of debt Local Government Act 1993
Regulations	Local Government (General) Regulation 2021
Tenant	A person who occupies land or property rented from a landlord
Water Account	Quarterly account for water, sewer, trade waste consumption or access charges
Ratepayer	The person liable for payment of the rates and charges due and payable on any given property
Council	Narromine Shire Council

GENERAL

Debt recovery processes are to commence as soon as practicable for all accounts deemed to be in arrears within the below time frames with Council:

- Rates and Annual Charges – Recovery action will commence when rate and charges are not paid by the due date for each quarterly instalment unless arrangements have been entered into (in writing) to make periodical payments under section 564 of the Act.
- Water accounts - Recovery action will commence when accounts are not paid by the due date unless arrangements have been entered into (in writing) to make periodical payments.
- Sundry Debtor accounts – Recovery action will commence when invoices issued are not paid within ninety (90) days of the date of the invoice unless arrangements have been entered into (in writing) to make periodical payments.

1. RATES AND ANNUAL CHARGES

Rates and Charges include all amounts charged by way of a Rates Notice in accordance with section 546 of the Act.

Instalment notices must be issued one month prior to the instalment due dates (31 August, 30 November, 28 February and 31 May each year) in accordance with section 562 of the Act.

It is Council's practice to extend the payment date to the first working day after the due date if the instalment falls due on a weekend or public holiday.

2. WATER ACCOUNTS

Council issues quarterly notices for water charges trade waste, sewerage consumption and access charges (where applicable).

DEBT RECOVERY PROCEDURES

Recovery proceedings will commence within fourteen (14) days after the due date of the rate instalment or water account has passed and where these account remains partly or fully unpaid.

Reminder and Final Notice

Reminder Notice will be issued to each ratepayer who has an instalment or water account of \$300.00 or more outstanding and have not entered into a payment arrangement with Council.

If the "Reminder Notice" does not result in payment in full or suitable arrangements are not made within fourteen (14) days from the date of the reminder notice. a "Final Notice" for outstanding amounts exceeding \$500.00 will be issued.

If the "Final Notice" does not result in payment in full or suitable arrangements are not made within fourteen (14) days the ratepayer will be referred for Early Stage Intervention providing previous Early Stage Intervention has not been undertaken.

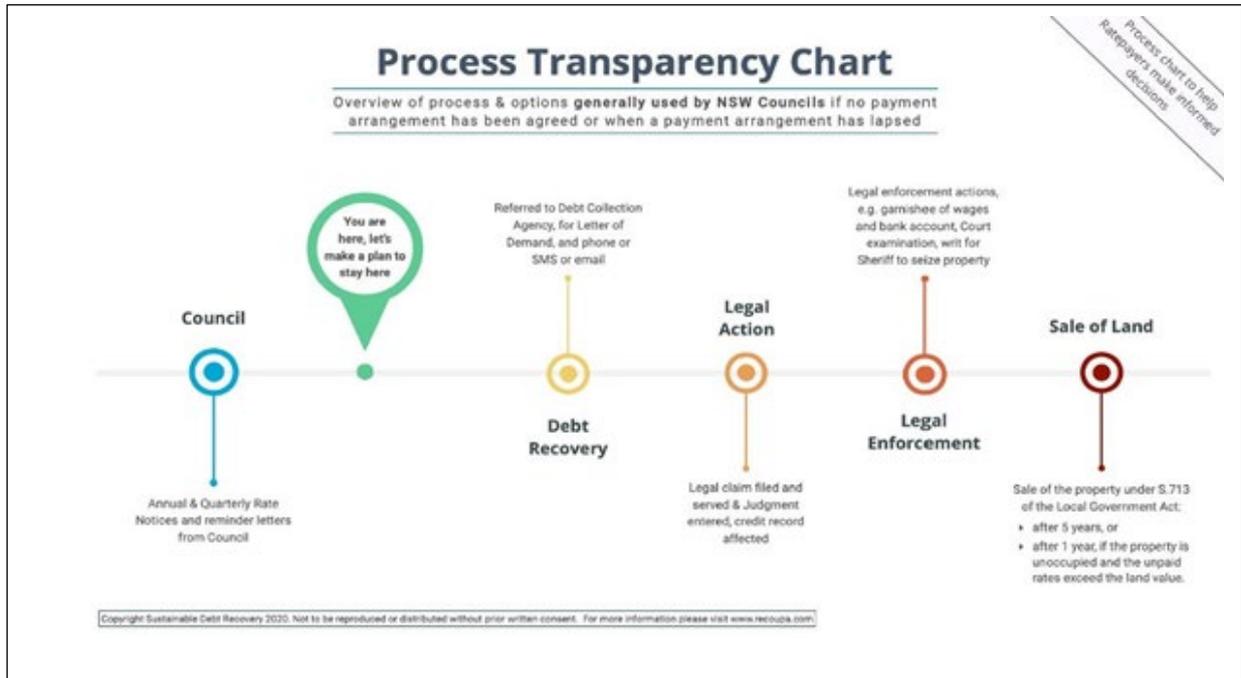
Early Stage Intervention

Council has introduced a sustainable debt recovery approach to deal with ratepayers that have been unable to pay their rates and charges for various reasons. Using this approach will see a reduction in legal action being taken by Council and will prevent additional legal fees being charged to the ratepayer. The Early Stage Intervention process starts after Council has issued reminder and final notices and prior to the debt being referred to Council's Debt Recovery Agency for further action. If a ratepayer fails to respond to the Early Stage Intervention process they will be referred to Council's Debt Recovery agency for further action.

Please note: Ratepayers who have previously failed to respond to the Early Stage Intervention process will be excluded from this stage and will be referred directly to Council's Debt Recovery Agency for legal action after the Final Notice stage.

Early Stage Intervention (Cont'd)

The Early Stage Intervention process is outlined below;



Legal Action

Legal action will commence against:

1. Ratepayers who have failed to make payment or contact Council after reminder and final notices have been issued and the Early Stage Intervention process has failed to yield results.
2. Ratepayers who have previously failed to respond to the Early Stage Intervention process. These debtors will be referred directly to Council's Debt Recovery Agency for legal action after the Final Notice stage.
3. Sundry debtor accounts ninety (90) days overdue.

Should it be deemed necessary for Council to take legal action to recover rates and charges, any costs awarded to Council by a court in these proceedings are a charge on the land, in accordance with section 550 of the Act and are payable by the debtor.

Note: Rate and water accounts can be combined in one legal action.

Legal Action (Cont'd)

The Legal Action process is outlined below;

LEGAL ACTION PROCEDURE/TIMELINE	
Letter of Demand issued	Council's Debt Recovery Agency will issue a fourteen (14) day Letter of Demand for amounts over \$500.
Summons warning letter	If the debtor fails to respond within 14 days, a seven (7) day Summons warning letter will be issued for amounts over \$500.
Statement of Claim (Summons)	If debtor fails to respond to Summons warning letter a Summons will be served on the debtor/s for amounts over \$1,000 (process takes up to 8-10 working days for service). Debtor has 28 days to respond.
Rent for Rates (Sec 569) LG Act	If the debtor's whereabouts are unknown and the property is being tenanted a "Rent for Rates" notice can be served on the tenant.
Default Judgement	If no response is received, a Notice of Motion for Default Judgement is filed with the Court and Default Judgement order is issued. (Can take 3 working days)
Garnishee – Wages / Bank	This can be issued within 24 hours of obtaining Judgement if the debtor's employment or bank details are known to Council.
Examination Notice	Examination Notice prepared and posted. Debtor has 28 days to respond to Examination Notice.
Examination Order	Examination Order issued after 28 days of issue of Examination Notice if no response is received from debtor.
Writ of Execution	Notice of Motion for Writ is filed with Court. Writ Order will be issued (Can take 3 working days). Will be used in exceptional circumstances.
Bankruptcy or Wind-up Notice	Three step process that once started, can be stopped at any time. Council resolution required to start this process.
Sale of Land for unpaid rates (Sec 713) LG Act	Property can be sold by Public Auction once all requirements of the Local Government Act, 1993 have been met. Can only be used for outstanding rates and charges.

Hardship

Hardship is any situation where an individual is having difficulty paying legally owed debt. This can result from life changes (for example, because of illness, unemployment or changed financial circumstances) restricting the short-term capacity to pay. Ratepayers experiencing genuine hardship can apply for relief under Council's Hardship policy.

Interest

Interest accrues on a daily basis in accordance with section 566 of the Act on rates and charges that remain unpaid after they become due and payable. The current interest rate is shown in Council's Fees and Charges document.

Ratepayers who are unable to pay accrued interest on rates and charges for reasons beyond their control, or because payment of the accrued interest would cause them hardship, may apply to have the accrued interest written off under section 567 of the Act. All applications must be lodged in accordance with Council's Hardship Policy.

Arrangements

Ratepayers who wish to enter into a mutual payment agreement with Council to pay outstanding rates and charges must submit a written request or complete and sign Council's Application to make regular payments (**Attachment A**).

Any arrangement entered into with a ratepayer shall endeavour to clear all outstanding rates and charges within twelve (12) months from when the agreement is entered into. An agreement should not, under normal circumstances, extend beyond two (2) years. Arrangements outside the two (2) year period are granted under special consideration as outlined in Council's Hardship Policy. Hardship Applications are to be approved by the General Manager.

Where a ratepayer fails to comply with the terms of a mutual payment agreement, Council will contact the ratepayer advising that they are in default and full payment is required within fourteen (14) days from the date of contact. Contact may be verbal or in writing. The agreement will be terminated after fourteen (14) days if no response is received. The debt will be referred to Council's Debt Recovery Agency for action.

Extension to Pay

In special circumstances ratepayers may request an extension to pay their outstanding rates and charges in full by a certain date. They may be expecting funds at a future date i.e. expecting tax refund and will be able to make a bulk payment to clear all arrears. Ratepayers will need to complete the appropriate application form (**Attachment B**) and submit to Council for approval.

Direct Debts

Council will accept an arrangement whereby the debtor agrees to pay their outstanding rates and charges by direct debit providing Council's Direct Debit Request form (**Attachment C**) has been completed in full. If the direct debit fails at any time Council will be subject to a returned direct deposit charge as shown in Council's Fees and Charges. If the direct debit request fails three (3) times the arrangement will be cancelled and if required the matter will be referred for Early Stage Intervention or Council's Debt Recovery Agency for further action.

Rent for Rates – Section 569 (Rates and Charges Only)

In the case of a tenanted property, in the first instance Council should only pursue the debt directly with the landholder and, where necessary, take legal action against the landholder. Section 569 of the Act allows Council to order tenants of properties with overdue rates and charges to pay rent to Council in lieu of unpaid rates, under special circumstances.

Sale of Land (Rates and Charges only)

Should all avenues of recovery action be unsuccessful, Council is able, under section 713 of the Act, to sell land for overdue rates and charges where the rates and charges remain unpaid for a period of five (5) years, or one (1) year for vacant land, where the debt exceeds the land valuation.

The Act and the associated Regulations, detail the procedures to be followed should Council choose to follow this course of action.

Garnishee

Garnishee is a legal document issued by the court ordering third parties who hold funds on behalf of the defendant to pay funds to Council. Garnishees can be issued against a defendant's wages, bank accounts or other third party holding funds on behalf of the defendant.

Mortgagee Letter (Rates and Charges only)

Council can issue a Mortgagee letter if a Mortgage has been registered on the Certificate of Title.

Pensioners

Council encourages eligible pensioners to meet the rate commitments as they fall due. Where an eligible pensioner is in financial difficulty, Council officers shall consider the limited income of eligible pensioners and may enter into an agreement with them for the payment of rates by arrangement.

Council will accept fortnightly payments of \$20.00 or more using Centrelink's Centrepay option. As a general principle, Council does not take legal action against pensioners, however, each case will be assessed individually on its merits.

Centrepay is a voluntary bill-paying service which is free to Centrelink customers. A Centrepay deduction can be arranged by contacting the myGov helpdesk on 13 23 07, select Option 1 or logon to your Centrelink online account at <https://my.gov.au>.

Writing off of debts

Council will generally not write off debts legally owed to Council. However, the Regulations allows debts to be written off only:

- a. if the debt is not lawfully recoverable, or
- b. as a result of a decision of court, or
- c. if Council or the General Manager believes on reasonable grounds that an attempt to recover the debt would not be cost effective.

Restrict or Disconnect Water Supply

Council should only restrict or disconnect water as an option of last resort, after it has issued a notice to the tenant under section 569 of the Act and a reasonable opportunity is given to the tenant to comply with the notice.

Tenanted properties cannot have their water supply restricted as the debt is the responsibility of the landowner. In these instances, legal action will be pursued against the landowner.

Financial Counselling

Council can outline options for ratepayers to access support services to help resolve financial issues and/or negotiate arrangements to manage debt. This can be mutually beneficial as it may result in an early agreement about payment arrangements. Financial counsellors assist people to resolve debt issues by providing free, tailored expert advice. Financial counsellors provide a mix of social, financial and paralegal advice and advocacy on debt issues.

Contacting the Account Holder

In making contact and corresponding with the debtor, Council and Council's agent will follow the ACCC / ASIC Debt Collection Guidelines. Council has obligations to protect the privacy of the debtor, and when making direct contact will always ensure it is dealing directly with the debtor or their legal representative. Communications with the debtor will only occur to the extent necessary and reasonable.

Third Party Reporting

Council will not supply private credit agencies with information regarding legal action it has taken in the recovery of overdue rates. However, Council recognises that judgement details are supplied to credit agencies by NSW Courts.

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.

Overview of Procedures and Flexibility

The procedures associated with this policy have been set out as a guideline for Council staff to refer to when making determinations on recovery issues. Due to the broad range of individual circumstances of our ratepayers, Council needs to remain flexible and to treat each individual case on its merits. Application form designs may change in the intervening period of this policy.

3. SUNDRY DEBTORS

Council issues sundry debtor accounts for numerous services, including private works, in accordance with Council's Operational Plan and adopted Fees and Charges. Council reserves the right to refuse credit for private work accounts where a property owner has other overdue amounts owing to Council, or has a poor payment of debt history with Council. Trading terms are 30 days from the date of the invoice, available to credit approved applicants only.

Recovery action will commence when sundry debtor accounts are not paid by the due date, unless an agreement has been entered into by the debtor to make periodical payments. Council may stop the provision of credit facilities to debtors when an account is overdue for more than 30 days. This matter will be determined in consultation with the manager of the Council department that initiated the sundry debtor request.

If an account is not paid by the due date, a second monthly statement and then a third monthly statement are forwarded as a reminder. Once an account has amounts that are 90 days in arrears, recovery action may commence if all other avenues to collect the debt are exhausted. Any costs incurred by Council in regards to actions taken to recover overdue amounts will be added to the account.

APPLICATION TO MAKE REGULAR PAYMENTS

New Application Change Existing

Please

Rates Water Rates & Water Sundry Debtor

PERSONAL DETAILS			
Name			
Property Address			
Email Address			
Phone		Mobile	
Postal Address	Street/Road No		
	PO Box No		
	Street Name (Not required if PO Box used)	
	Town		P/Code
	Rates	Water	Sundry Debtor
Account Number			
Total Outstanding	\$	\$	\$
Payment Amount	\$	\$	\$
Frequency Please <input checked="" type="checkbox"/>	<input type="checkbox"/> Weekly	<input type="checkbox"/> Fortnightly	<input type="checkbox"/> Monthly
Method of Payment Please <input checked="" type="checkbox"/>	<input type="checkbox"/> BPay	<input type="checkbox"/> Centrepay	<input type="checkbox"/> Auspost <input type="checkbox"/> Direct Debit* <input type="checkbox"/> In Person
*Direct Debit forms can be found on Council's website https://www.narromine.nsw.gov.au/council/forms			
START DATE		END DATE Please <input checked="" type="checkbox"/>	<input type="checkbox"/> When paid in full <input type="checkbox"/> Ongoing
PRIVACY STATEMENT			
Information supplied on this form will be managed in accordance with Council's Privacy Management Plan, Public Access to Council information Policy and relevant legislation. Certain information may be made available to the public pursuant to the provisions of the Government Information (Public Access) Act 2009 (GPIA Act).			
ACKNOWLEDGEMENT & SIGNATURE			
I agree to notify Council in writing immediately if there is any substantial change to my financial situation. I understand, that interest charges, in accordance with the Local Government Act, 1993, will continue to apply on overdue rates and charges until paid. By submitting this request, I declare that I am authorised to make this payment arrangement as the owner of the property or authorised person of the owner of the property. I acknowledge that if these payments are not strictly adhered to, my arrangement will be cancelled and legal proceedings may commence to recover the total balance outstanding, including extra charges, owed to Council.			
.....	
Signature	Signature	Date	
HOW TO LODGE			
Application forms can be emailed mail@narromine.nsw.gov.au , posted to PO Box 115, Narromine NSW 2821 or hand delivered to Council's Customer Service & Payments Centre, 118 Dandaloo Street, Narromine. Please call 02 6889 9999 to speak to Council's Customer Service Officer.			
<i>Office Use Only:</i>			
Processing Officer's Signature		Date	
Review Date		Memo	
Letter Sent		File Number	

APPLICATION FOR EXTENSION TO PAY

Please Applicable Rates Water

PERSONAL DETAILS			
Name			
Property Address			
Email Address			
Phone		Mobile	
Postal Address	Street/Road No		
	PO Box No		
	Street Name (Not required if PO Box used)	
	Town		P/Code
	Rates	Water	TOTAL
Assessment/s Number			
Total Amount Overdue	\$	\$	\$
Extension Request Date			
Reason for Extension			
PRIVACY STATEMENT			
Information supplied on this form will be managed in accordance with Council's Privacy Management Plan, Public Access to Council information Policy and relevant legislation. Certain information may be made available to the public pursuant to the provisions of the Government Information (Public Access) Act 2009 (GPIA Act).			
ACKNOWLEDGEMENT & SIGNATURE			
I agree to notify Council in writing immediately if there is any substantial change to my financial situation. I understand, that interest charges, in accordance with the Local Government Act, 1993, will continue to apply on overdue rates and charges until paid. By submitting this request, I declare that I am authorised to make this payment arrangement as the owner of the property or authorised person of the owner of the property. I acknowledge that if these payments are not strictly adhered to, my arrangement will be cancelled and legal proceedings may commence to recover the total balance outstanding, including extra charges, owed to Council.			
.....
Signature	Signature	Date	
HOW TO LODGE			
Application forms can be emailed mail@narromine.nsw.gov.au , posted to PO Box 115, Narromine NSW 2821 or hand delivered to Council's Customer Service & Payments Centre, 118 Dandaloo Street, Narromine. Please call 02 6889 9999 to speak to Council's Customer Service Officer.			
<i>Office Use Only:</i>			
Processing Officer's Signature		Date	
Approval Date		Memo	
Confirmation Letter Sent		File Number	

<p>Narromine Shire Council 118 Dandaloo Street Narromine NSW 2821 Ph: 02 68899999 mail@narromine.nsw.gov.au www.narromine.nsw.gov.au</p>		<h2 style="text-align: center;">Direct Debit Request Service Agreement</h2>
<p>This is your Direct Debit Service Agreement with Narromine Shire Council, User ID 405550 & ABN 99 352 328 405. It explains what your obligations are when undertaking a Direct Debit arrangement with us. It also details what our obligations are to you as your Direct Debit provider.</p> <p>Please keep this agreement for future reference. It forms part of the terms and conditions of your Direct Debit Request (DDR) and should be read in conjunction with your DDR authorisation.</p>		
<p>Definitions</p>	<p>account means the account held at <i>your financial institution</i> from which <i>we</i> are authorised to arrange for funds to be debited.</p> <p>agreement means this Direct Debit Request Service Agreement between <i>you</i> and <i>us</i>.</p> <p>banking day means a day other than a Saturday or a Sunday or a public holiday listed throughout Australia.</p> <p>debit day means the day that payment by <i>you</i> to <i>us</i> is due.</p> <p>debit payment means a particular transaction where a debit is made.</p> <p>direct debit request means the Direct Debit Request between <i>us</i> and <i>you</i>.</p> <p>us or we means Narromine Shire Council, (the Debit User) <i>you</i> have authorised by requesting a <i>Direct Debit Request</i>.</p> <p>you means the customer who has signed or authorised by other means the <i>Direct Debit Request</i>.</p> <p>your financial institution means the financial institution nominated by <i>you</i> on the DDR at which the <i>account</i> is maintained.</p>	
<p>1. Debiting your account</p>	<p>1.1 By signing a <i>Direct Debit Request</i> or by providing <i>us</i> with a valid instruction, <i>you</i> have authorised <i>us</i> to arrange for funds to be debited from <i>your account</i>. <i>You</i> should refer to the <i>Direct Debit Request</i> and this <i>agreement</i> for the terms of the arrangement between <i>us</i> and <i>you</i>.</p> <p>1.2 <i>We</i> will only arrange for funds to be debited from <i>your account</i> as authorised in the <i>Direct Debit Request</i>.</p> <p style="text-align: center;">or</p> <p><i>We</i> will only arrange for funds to be debited from <i>your account</i> if <i>we</i> have sent to the address nominated by <i>you</i> in the <i>Direct Debit Request</i>, a billing advice which specifies the amount payable by <i>you</i> to <i>us</i> and when it is due.</p> <p>1.3 If the <i>debit day</i> falls on a day that is not a <i>banking day</i>, <i>we</i> may direct <i>your financial institution</i> to debit <i>your account</i> on the following <i>banking day</i>. If <i>you</i> are unsure about which day <i>your account</i> has or will be debited <i>you</i> should ask <i>your financial institution</i>.</p>	
<p>2. Amendments by <i>us</i></p>	<p>2.1 <i>We</i> may vary any details of this <i>agreement</i> or a <i>Direct Debit Request</i> at any time by giving <i>you</i> at least fourteen (14) days written notice.</p>	
<p>3. Amendments by <i>you</i></p>	<p>3.1 <i>You</i> may change*, stop or defer a debit payment, or terminate (cancel) this agreement at any time by providing <i>us</i> with at least fourteen (14) days notification by writing to:</p> <p style="text-align: center;">The General Manager, Narromine Shire Council, PO Box 115, Narromine NSW 2821</p> <p style="text-align: center;">or</p> <p>by telephoning <i>us</i> on 02 6889 9999 during business hours;</p> <p style="text-align: center;">or</p> <p>arranging it through your own financial institution, which is required to act promptly on your instructions.</p> <p>*Note: in relation to the above reference to 'change', your financial institution may change your debit payment only to the extent of advising Narromine Shire Council of your new account details.</p>	

<p>4. Your obligations</p>	<p>4.1 It is <i>your</i> responsibility to ensure that there are sufficient clear funds available in <i>your</i> account to allow a <i>debit payment</i> to be made in accordance with the <i>Direct Debit Request</i>.</p> <p>4.2 If there are insufficient clear funds in <i>your account</i> to meet a <i>debit payment</i>:</p> <ul style="list-style-type: none"> a) <i>you</i> may be charged a fee and/or interest by <i>your financial institution</i>; b) <i>you</i> may also incur fees or charges by <i>us</i> as outlined in Council's Fees and Charges; and c) <i>you</i> must arrange for the <i>debit payment</i> to be made by another method or arrange for sufficient clear funds to be in <i>your account</i> by an agreed time so that <i>we</i> can process the <i>debit payment</i>. <p>4.3 <i>You</i> should check <i>your account</i> statement to verify that the amounts debited from <i>your account</i> are correct.</p>
<p>5. Disputes</p>	<p>5.1 If you believe there has been an error in debiting <i>your account</i>, <i>you</i> should notify Council's Customer Service & Payments Centre and confirm that notice in writing with us as soon as possible so that we can resolve your query more quickly. Alternatively you can take it up directly with your financial institution.</p> <p>5.2 If <i>we</i> conclude as a result of our investigations that <i>your account</i> has been incorrectly debited <i>we</i> will respond to <i>your</i> query by arranging for <i>your financial institution</i> to adjust <i>your</i> account (including interest and charges) accordingly. <i>We</i> will also notify you in writing of the amount by which <i>your account</i> has been adjusted.</p> <p>5.3 If <i>we</i> conclude as a result of our investigations that <i>your account</i> has not been incorrectly debited <i>we</i> will respond to <i>your</i> query by providing <i>you</i> with reasons and any evidence for this finding in writing.</p>
<p>6. Accounts</p>	<p><i>You</i> should check:</p> <ul style="list-style-type: none"> a) with <i>your financial institution</i> whether direct debiting is available from <i>your account</i> as direct debiting is not available through BECS on all accounts offered by financial institutions. b) <i>your</i> account details which <i>you</i> have provided to <i>us</i> are correct by checking them against a recent <i>account</i> statement; and c) with <i>your financial institution</i> before completing the <i>Direct Debit Request</i> if <i>you</i> have any queries about how to complete the <i>Direct Debit Request</i>.
<p>7. Confidentiality</p>	<p>7.1 <i>We</i> will keep any information (including <i>your account</i> details) in <i>your Direct Debit Request</i> confidential. <i>We</i> will make reasonable efforts to keep any such information that <i>we</i> have about <i>you</i> secure and to ensure that any of <i>our</i> employees or agents who have access to information about <i>you</i> do not make any unauthorised use, modification, reproduction or disclosure of that information.</p> <p>7.2 <i>We</i> will only disclose information that <i>we</i> have about <i>you</i>:</p> <ul style="list-style-type: none"> a) to the extent specifically required by law; or b) for the purposes of this <i>agreement</i> (including disclosing information in connection with any query or claim).
<p>8. Notice</p>	<p>8.1 If <i>you</i> wish to notify <i>us</i> in writing about anything relating to this <i>agreement</i>, <i>you</i> should write to:</p> <p style="text-align: center;">The General Manager, Narromine Shire Council, PO Box 115, Narromine NSW 2821</p> <p>8.2 <i>We</i> may send notices either electronically to your email address or by ordinary post to the address <i>you</i> have given us.</p> <p>8.3 Any notice will be deemed to have been received on the third <i>banking day</i> after emailing or posting.</p>



Narromine Shire Council

Quarterly Budget Review

2021-2022

Second Quarter (Q2)

31 December 2021



Narromine Shire Council

Quarterly Budget Review Statement

for the period 01/10/21 to 31/12/21

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Narromine Shire Council

Quarterly Budget Review Statement

for the period 01/10/21 to 31/12/21

Report by responsible accounting officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2021:

31 December 2021

It is my opinion that the Quarterly Budget Review Statement for Narromine Shire Council for the quarter ended 31/12/21 indicates that Council's projected financial position at 30/6/22 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:  _____

date: 3/02/2022

Barry Bonthuys
Responsible accounting officer

Narromine Shire Council

Quarterly Budget Review Statement

for the period 01/10/21 to 31/12/21

Income & expenditure budget review statement

Budget review for the quarter ended 31 December 2021

Income & expenses - Council Consolidated

(\$000's)	Original budget 2021/22	Approved changes					Revised budget 2021/22	Variations for this Dec Qtr	Notes	Projected year end result
		Carry forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS				
Income										
Development and Environmental Services										
Building	265					265			265	
Fire Prevention & Emergency Services	340					340			340	
Planning	27					27			27	
Regulatory Services	97					97			97	
Manager Development & Environmental Services	1					1	54	25	55	
Public Health	6					6	50	2	56	
Engineering										
Water	1,758					1,758	971	2,5,6	2,729	
Roads Bridges Footpaths	2,599					2,599	4,162	2,3,4,8,9,23	6,761	
Manager Engineering Office	15					15			15	
Parks & Reserves	7					7	120	1,21	127	
Sport & Recreation Facilities	158					158	740	1,5	898	
Mining	142					142			142	
Street Lighting	47					47			47	
Stormwater Drainage	57					57			57	
Aerodrome	97					97			97	
Quarry Operations	331					331			331	
Cemeteries	77					77	70	20	147	
Plant Operations	1,899					1,899			1,899	
Private Works	22					22			22	
Sewer	1,487					1,487	(22)	15	1,465	
Waste Management	1,912					1,912	27	24	1,939	
Buildings and Property	22					22	120	1	142	
CEO Office	69					69			69	
Governance						-			-	
Corporate Services						-			-	
Manager Corporate Service Office						-			-	
Finance	3,365					3,365			3,365	
Human Resources	25					25			25	
Rates	6,028					6,028			6,028	
Community & Economic Development	20					20			20	

Attachment No. 5

Libraries	34	34	60	1	94
Manager Community Services Office		-			-
Health Services	110	110			110
Children Youth and Family Services	1	1			1
Tourism and Events	7	7			7
Business and Economic Development	478	478	100	2	578
Community and Social Development		-	210	2,10	210
Total income from continuing operations	21,503	21,503	6,662		28,165
Expenses					
Development and Environmental Services		-			-
Building	11	11			11
Fire Prevention & Emergency Services	602	602			602
Planning	235	235			235
Regulatory Services	436	436			436
Manager Development & Environmental Services	154	154	105	25	259
Public Health	116	116	50	2	166
Engineering	1,052	1,052			1,052
Depot Operations	419	419			419
Water	1,721	1,721	419	6	2,140
Roads Bridges Footpaths	3,997	3,997			3,997
Manager Engineering Office		-			-
Parks & Reserves	1,746	1,746			1,746
Sport & Recreation Facilities	510	510			510
Mining	142	142			142
Street Lighting	143	143			143
Stormwater Drainage	258	258	50	23	308
Aerodrome	593	593			593
Quarry Operations	331	331			331
Cemeteries	72	72	70	20	142
Plant Operations	1,553	1,553			1,553
Private Works		-			-
Sewer	1,506	1,506	28	11,15	1,534
Waste Management	1,552	1,552	90	24	1,642
Buildings and Property	134	134			134
Governance	726	726			726
Records Management	159	159			159
CEO Office	1,251	1,251			1,251
Corporate Services		-			-
Manager Corporate Service Office	951	951			951
Finance	(224)	(224)			(224)
Human Resources	909	909	18	7	927
Rates		-			-

Attachment No. 5

Community & Economic Development	44						44		44
Libraries	515						515		515
Manager Community Services Office							-		-
Health Services	132						132		132
Children Youth and Family Services	2						2		2
Tourism and Events	332						332		332
Business and Economic Development	1,375					1,375	100	2	1,475
Community and Social Development	116					116	210	2,10	326
Total expenses from continuing operations	23,571	-	-	-	-	-	23,571	1,140	24,711
Net operating result from continuing operations	(2,068)	-	-	-	-	-	(2,068)	5,522	3,454
Discontinued operations - surplus/(deficit)							-		-
Net operating result from all operations	(2,068)	-	-	-	-	-	(2,068)	5,522	3,454
Net operating result before capital items							-		-

Narromine Shire Council

**Quarterly Budget Review Statement
for the period 1 October 2021 to 31 December 2021**

**Income & expenses budget review statement
Recommended changes to revised budget**

Budget Variations being recommended include the following material items:

note	WO Description	Comments	Total
Revenue			
1	Trangie Library Toilets Upgrade	Stronger Country Communities Round 4 Grant Funded	- 60,000
1	Trangie Main Street Toilets Upgrade	Stronger Country Communities Round 4 Grant Funded	- 120,000
1	Rotary Park Toilets Upgrade	Stronger Country Communities Round 4 Grant Funded	- 150,000
1	Eric Woods Park Upgrade	Stronger Country Communities Round 4 Grant Funded	- 20,000
1	Narromine Tennis Club Courts Upgrade	Stronger Country Communities Round 4 Grant Funded	- 88,000
1	Narromine Tennis Club Clubhouse Upgrade	Stronger Country Communities Round 4 Grant Funded	- 352,301
2	Narromine Reticulation Boosting System - New Water Pumpstation	Resources For Regions Round 8 Grant Funded	- 400,000
2	Noise Abatement Study - Narromine Township	Resources For Regions Round 8 Grant Funded	- 50,000
2	Narromine Region's Sport & Recreation Program	Resources For Regions Round 8 Grant Funded	- 200,000
2	Narromine Freight Exchange & Industrial Hub	Resources For Regions Round 8 Grant Funded	- 100,000
2	Narromine Gravel Re-sheeting Project	Resources For Regions Round 8 Grant Funded	- 1,575,222
3	Fixing Local Roads Program Round 3	Fixing Local Roads Program Round 3 Grant Funded	- 915,000
4	Grant Trangie Public School Upgrade Wombat Crossing & Signage	Grant Funded - State	- 60,000
4	Grant Narromine Swimming Pool Upgrade School Walking Route Fencing & Signage	Grant Funded - State	- 50,000
4	Grant St Augustines & Post Office Narromine Crossing Upgrade & Signage	Grant Funded - State	- 20,000
5	Narromine Aquatic Centre Pipework Renewals	Local Roads & Community Infrastructure Program Phase 3 Grant Funded	- 300,000
5	Tomingley Water Supply Augmentation Project	Local Roads & Community Infrastructure Program Phase 3 Grant Funded	- 320,000
5	Gravel Resheeting Program	Local Roads & Community Infrastructure Program Phase 3 Grant Funded	- 999,380
5	Assorted Footpath Improvements	Local Roads & Community Infrastructure Program Phase 3 Grant Funded	- 200,000
8	Fixing Local Roads Program - Farrendale Rd - FLR200193	State Grant Capital Non-Recurrent	- 91,200
9	Fixing Local Roads Program - Raeburn lane - FLR200222	State Grant Capital Non-Recurrent	- 100,320
16	2021-2022 Summer School Holidays Program Grant	State Operating Grant	- 10,000
20	Trangie Cemetery Operations	Funeral Director Fees	- 20,000
20	Narromine Cemetery Operations	Funeral Director Fees	- 50,000
21	Grant - Local Roads & Community Infrastructure Project - Cale Oval Playing Area Fencing	Budget Error - Originally \$100,000 - Corrected and reduced to \$50,000	- 50,000
23	Rural Roads Reimbursement for Hazard reduction	Sundry Income - RFS Hazard Reduction Income	- 132,000
23	Storm & Flood Event Jan 21 AGRN948 Operating Funding	State Grants Operating Non Recurrent	- 18,542
24	Illegal Dumping Initiative Grant	State Grants - Operating Non Recurrent	- 27,000
25	Local Land Services 2019-2023 NSW Landcare Program - Landcare Co-Ordinator	State Grants Operating	- 53,915
6	IWCM - Integrated Water Cycle Management Plan	State Grants Operating Non-recurrent	- 251,219
15	Sewer Usage - Narromine Stock Agents	Sewer Access Charge - Non Residential	- 210,648
15	Sewerage Services / Special Purpose Revenue / Non Residential Sewer Consumption	Special Purpose Revenue - Sewerage Services	- 188,568
Revenue Total			- 6,662,019
Expenses			
2	Noise Abatement Study - Narromine Township	Resources For Regions Round 8 Grant Funded	50,000
2	Narromine Region's Sport & Recreation Program	Resources For Regions Round 8 Grant Funded	200,000
2	Narromine Freight Exchange & Industrial Hub	Resources For Regions Round 8 Grant Funded	100,000
7	Health & Wellbeing Program - Staff Fitness and Mental Wellbeing	Health & Wellbeing Program Costs	18,000
16	2021-2022 Summer School Holidays Program Grant	State Operating Grant	10,000
20	Trangie Cemetery Operations - Site Maintenance Costs	Income - Funeral Director Fees	20,000
20	Narromine Cemetery Operations - Site Maintenance Costs	Income - Funeral Director Fees	50,000
23	Stormwater Management - Culverts Maintenance	Sundry Income & State Grants Operating Non Recurrent	50,000
24	Illegal Dumping Initiative Grant	Illegal Dumping Costs & State Grant Operating Non-Recurrent	89,643
25	Local Land Services 2019-2023 NSW Landcare Program - Landcare Co-Ordinator	Local Land Services - Administration Expenses & State Grant Operating Non-Recurrent	105,293
6	IWCM - Integrated Water Cycle Management Plan	Water Reserve & State Grant Operating Non-Recurrent	418,698
11	Old Sewerage Works - Site Rehabilitation - Phase 1	Site Rehabilitation Costs - Sewer reserve	50,000
15	Sewer Services Operations - Narromine	Administration Expenses	- 22,080
Expenses Total			1,139,554

Narromine Shire Council
Quarterly Budget Review Statement
for the period 1 October 2021 to 31 December 2021

Capital expenditure budget review statement
Recommended changes to revised budget

Budget variations being recommended include the following material items:

Note	Description	Comments	
	New		
1	Narromine Tennis Club Clubhouse	State Grant Capital Non-Recurrent	352,301
2	Narromine Reticulation Boosting System	State Grant Capital Non-Recurrent	500,000
5	Tomingley Water Supply Augmentation Project	LRCI Grant Funded	320,000
14	Tomingley Water Supply Augmentation Project	Budget Carry forward correction 20-21	54,467
Total - New Assets			1,226,768
	Renew		
1	Trangie Library Toilets Upgrade	State Grant Capital Non-Recurrent	60,000
1	Trangie Main Street Toilets Upgrade	State Grant Capital Non-Recurrent	120,000
1	Rotary Park Toilets Upgrade	State Grant Capital Non-Recurrent	150,000
1	Eric Woods Park Upgrade	State Grant Capital Non-Recurrent	20,000
1	Narromine Tennis Club Courts Upgrade	State Grant Capital Non-Recurrent	88,000
2	Narromine Gravel Re-sheeting Project	State Grant Capital Non-Recurrent	1,575,222
3	Fixing Local Roads Program Rd3 FLR300109	State Grant Capital Non-Recurrent	1,220,000
4	Grant Trangie Public School Upgrade Wombat Crossing & Signage	State Grant Capital Non-Recurrent	60,000
4	Grant Narromine Swimming Pool Upgrade School Walking Route Fencing & Signage	State Grant Capital Non-Recurrent	50,000
4	Grant St Augustines & Post Office Narromine Crossing Upgrade & Signage	State Grant Capital Non-Recurrent	20,000
5	Narromine Aquatic Centre Pipework Renewals	LRCI Grant Funded	300,000
5	Gravel Resheeting Program	LRCI Grant Funded	999,380
5	Assorted Footpath Improvements	LRCI Grant Funded	200,000
8	Fixing Local Roads Program - Farrendale Rd - FLR200195	Funded from Reserve & State Grant Capital Non-Recurrent	400,000
9	Fixing Local Roads Program - Raeburn lane - FLR200224	Funded from Reserve & State Grant Capital Non-Recurrent	440,000
10	2020-2022 IT Authority V7 Upgrade	Funded from Reserve	9,000
17	Bulgandramine Bridge Abutment - Local Roads & Community Infrastructure Program	Funded from Reserve & Commonwealth Grant Capital Non-Recurrent	50,000
21	Grant - Local Roads & Community Infrastructure Project - Cale Oval Playing Area Fencing	Budget Originally \$100,000 - Reduce to \$50,000	-
12&22	Parks and Recreation Upgrades	Minor Capital Projects not required	-
13	Sewer Manhole Capital Upgrades	Project cancelled - Transfer to Replacement Telemetry Unit & Pump Control	-
13	Sewer - Replacement Telemetry Unit & Pump Control SPS5	Transferred from Sewer Manhole Upgrade	20,627
Total - Asset Renewals			5,644,805
Total Asset Expenditure			6,871,573

Narromine Shire Council

**Quarterly Budget Review Statement
for the period 1 October 2021 to 31 December 2021**

Capital budget review statement

Budget review for the quarter ended 31 December 2021

Capital budget - Council Consolidated

(\$000's)	Original budget 2021/22	Approved changes					Revised budget 2021/22	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS					
Capital expenditure											
New assets											
- Plant & equipment											
- Land & buildings	1,620			569			2,189			2,189	
- Information Technology				202			202			202	
Renewal assets (replacement)											
- Plant & equipment	911	58					969			969	
- Land & buildings	54	277		326			657			657	
- Aerodrome	106	1,058		778			1,942			1,942	
- Roads, bridges, footpaths	3,579	213					3,792	5,014	2,3,4,5,8,9,17	8,806	
- Parks & Reserves	65	410		87			562	20	1	582	
- Public Amenities	32	35					67	330	1	397	
- Sporting facilities	109	3,364		36			3,509	652	1,5,21,22	4,161	
- Cemeteries	30						30			30	
- Stormwater Management	696	21					717			717	
- Sewer	465	109					574	(29)	12	545	
- Street Lighting		297					297			297	
- Waste	12						12			12	
- Information Technology	93	111		50			254	9	10	263	
Loan repayments (principal)							-			-	
Water	723	766					1,489	874	2,5,14	2,363	
Other expenditure							-			-	
Total capital expenditure	8,495	6,719	-	2,048	-	-	17,262	6,870		24,132	-
Capital funding											
Rates & other untied funding											
Capital grants & contributions	2,808	2,999		996			6,803	5,820	1,2,3,4,5,8,9	12,623	
Reserves:											
- External restrictions/reserves				329			329	125	2,14,12	454	

Attachment No. 5

- Internal restrictions/reserves	3,720	719				4,439	925	3,8,9,10,17,21, 22	5,364		
New loans						-			-		
Receipts from sale of assets											
- Plant & equipment						-			-		
- Land & buildings	589					589			589		
Other funding - Depreciation Add Back	5,673					5,673			5,673		
Donations Received			4			4			4		
Total capital funding	9,070	6,719	-	2,048	-	-	17,837		6,870	24,707	-
Net capital funding - surplus/(deficit)	575	-	-	-	-	-	575		-	575	-

Narromine Shire Council

**Quarterly Budget Review Statement
for the period 1 October 2021 to 31 December 2021**

Cash & investments budget review statement

Budget review for the quarter ended 31 December 2021

(\$000's)	Original budget 2021/22	Approved changes					Revised budget 2021/22	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
		Carry forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS					
Externally restricted											
Development Assessment						-				-	
Developers Contributions - Section 7.12 [S94]	135,426					135,426				135,426	
Developers Contributions - Section 7.11	1,595					1,595				1,595	
Special Purposes Unexpended Grants						-				-	
Grants	1,597,269	(1,597,269)				-				-	
FAGS adv	-					-				-	
Loan Funds						-				-	
LIRS Loan	-					-				-	
Specific Purpose Unexpended Loans	-					-				-	
Design						-				-	
Street Lighting (Unexpended loans)	5,142					5,142				5,142	
Waste Management						-				-	
Domestic Waste Management	299,537					299,537				299,537	
Remediation Plan - Amortisation accumulated	541,385					541,385				541,385	
Domestic Waste Carry Forward Capital Works	-					-				-	
Domestic Waste Unexpended Grants	-					-				-	
OROC						-				-	
OROC Surplus Operating Funds	-					-				-	
OROC Surplus Operating Funds	30,188					30,188				30,188	
NSRAC/TSRAC						-				-	
NSRAC	113,359					113,359				113,359	
NSRAC - Unexpended Grants	-					-				-	
NSRAC - Bonds	3,296					3,296				3,296	
TSRAC	-					-				-	
TSRAC - Unexpended Grants	-					-				-	
TSRAC - Bonds	4,586					4,586				4,586	
External Restrictions - Water Fund						-				-	
Water Funds	1,605,712					1,605,712	(321,946)	2,6,14		1,283,766	
Water Funds - s64 Contributions	215,371					215,371				215,371	
Water Fund Grants	270,000	(270,000)				-				-	
Water Fund Capital Carryover	495,288	(495,288)				-				-	
External Restrictions - Sewer Fund						-				-	
Sewerage Funds	7,631,020					7,631,020	(21,008)	11,12		7,610,012	
Sewerage Funds - s64 Contributions	177,793					177,793				177,793	

Sewer Fund Capital Carryover

Total externally restricted

Funds that must be spent for a specific purpose

Internally restricted

Executive Services

Strategic Plan

Election Expenses

Financial Management

Employee Leave Entitlements

Capital Works Carried Forward

OHS Bonus

Strategic Plan - Finance Review

Strategic Plan - Organisational Review

Office Equipment (LTP)

Future Capital Works

FAGS Adv

Information Technology

IT Strategy (LTP)

GIS System Upgrade

Civic Administration Building

Administration Buildings (LTP)

Halls and other Community Buildings

Other Buildings

Fire Protection and Emergency Services

RFS Tanker Replacement

Environment

Wetlands Development

Pigeon Control

Animal Control

Pound Improvements (LTP)

Youth Services

Youth Activities

Youth Education Activities (Mac 2100 Grant)

Youth Centre Insurance Money

Skate Park Improvements

Health Facilities

Medical Centre + LTP

Community Halls

Community Hall Upgrades

Public Conveniences

Public Amenities Upgrades (LTP)

Library Services

Library Improvements (LTP)

Cemeteries

Cemetery Improvements (LTP)

Cultural Development

Fowler Engine Restoration

	108,980	(108,980)				0		0		
Total externally restricted	13,235,947	(2,471,537)	-	-	-	-	10,764,410	(342,954)	10,421,456	-
Internally restricted										
Executive Services										
Strategic Plan	-						-		-	
Election Expenses	66,259						66,259		66,259	
Financial Management										
Employee Leave Entitlements	555,230						555,230		555,230	
Capital Works Carried Forward	3,832,641	(3,832,641)					-		-	
OHS Bonus	133,203						133,203	(18,000)	115,203	7
Strategic Plan - Finance Review	-						-		-	
Strategic Plan - Organisational Review	-						-		-	
Office Equipment (LTP)	7,294						7,294		7,294	
Future Capital Works	-						-		-	
FAGS Adv	2,382,852						2,382,852		2,382,852	
Information Technology										
IT Strategy (LTP)	103,424						103,424	(9,000)	94,424	10
GIS System Upgrade	-						-		-	
Civic Administration Building										
Administration Buildings (LTP)	24,663						24,663		24,663	
Halls and other Community Buildings	-						-		-	
Other Buildings	-						-		-	
Fire Protection and Emergency Services										
RFS Tanker Replacement	-						-		-	
Environment										
Wetlands Development	45,739						45,739		45,739	
Pigeon Control	-						-		-	
Animal Control										
Pound Improvements (LTP)	-						-		-	
Youth Services										
Youth Activities	-						-		-	
Youth Education Activities (Mac 2100 Grant)	18,440						18,440		18,440	
Youth Centre Insurance Money	-						-		-	
Skate Park Improvements	-						-		-	
Health Facilities										
Medical Centre + LTP	235,548						235,548		235,548	
Community Halls										
Community Hall Upgrades	-						-		-	
Public Conveniences										
Public Amenities Upgrades (LTP)	31,855						31,855		31,855	
Library Services										
Library Improvements (LTP)	97,310						97,310		97,310	
Cemeteries										
Cemetery Improvements (LTP)	-						-		-	
Cultural Development										
Fowler Engine Restoration	-						-		-	

Attachment No. 5

Trangie Local History Group	1,000	1,000		1,000
Waste Management - (Not Domestic)		-		-
Commercial Waste Management	-	-		-
Waste Management Facility Upgrades	-	-		-
Buildings		-		-
	71,899	71,899		71,899
Operational Support		-		-
Depot Improvements (LTP)	75,540	75,540		75,540
Plant & Vehicles Replacement (LTP)	868,576	868,576		868,576
Oaks Bridge	-	-		-
Quarries	327,035	327,035		327,035
RMCC Reserve	-	-		-
Roads & Infrastructure Contingency	-	-		-
Footpaths (LTP)	-	-		-
Street Lighting		-		-
Street Lighting LTP (Reserves)	8,881	8,881		8,881
Stormwater Management		-		-
Drainage Construction (LTP)	105,712	105,712		105,712
K & Gutter Construction - Narromine (LTP)	105,912	105,912		105,912
K & Gutter Construction - Trangie (LTP)	108,760	108,760		108,760
K & Gutter Construction - Tomingley (LTP)	22,477	22,477		22,477
Stormwater - Levee Bank	2,000	2,000		2,000
Aerodrome		-		-
Aerodrome Development	1,629	1,629		1,629
Aerodrome Capital Improvements (LTP)	147,865	147,865		147,865
Natfly	-	-		-
Mining		-		-
Alkane - Community Contributions	184,751	184,751		184,751
Alkane - Environmental Monitoring	137,729	137,729		137,729
Alkane - Roads Contribution	3,773	3,773		3,773
Alkane - Tomingley Water Tanks	-	-		-
Parks, Playing Fields		-		-
Playground Equipment Upgrades (LTP)	71,109	71,109		71,109
Playground Shade Structure Upgrades (not LTP)	-	-		-
Playground/Sporting Fields Fencing (LTP)	-	-	50,000	21
Park Amenities (LTP)	100,014	100,014		100,014
Street Tree Planting Program	-	-		-
Tomingley Dicken Park Landscaping (capex WO38)	-	-		-
Street Tree Irrigation Program	6,500	6,500		6,500
Softfall Establishment (LTP)	54,781	54,781		54,781
Sporting Facility Upgrades (LTP)	79,793	79,793	37,805	22
Irrigation System Establishment (LTP)	91,731	91,731		91,731
Recreational Buildings & Infrastructure		-		-
Sports Complex/Equipment Upgrades (LTP)	50,605	50,605		50,605
Trangie Showground Pavilion	-	-		-
Nme and Tge Showground Improvements (LTP)	10,000	10,000		10,000
Swimming Pools		-		-
Swimming Facilities Upgrade (LTP)	37,136	37,136		37,136

Attachment No. 5

Economic Development											
Economic Development Reserve	-										
Strategic Business Initiatives Reserve	-										
Tourism	-										
Tourism Promotions	-										
Real Estate Development											
Land Development	-										
Hangar Development	-										
Industrial Estate Planning	-										
Saleyards and Markets											
Saleyards	-										
MVFDC											
Family Day Care - Operating Bank Acc	-										
Family Day Care Grants	-										
FDC ELE Reserve - Cash Funded	-										
MVFDC Capital Carry Over	-										
Total internally restricted	10,209,666	(3,832,641)	-	-	-	-	6,377,025	60,805		6,437,830	-
Funds that Council has earmarked for a specific purpose											
Unrestricted	(23,445,613)	6,304,178	-	-	-	-	(17,141,435)	(520,079)	3,8,9,17,23,24,25	(16,859,286)	-
Total Cash & investments											-

Narromine Shire Council

Quarterly Budget Review Statement
for the period 01/10/21 to 31/12/21

Consultancy & legal expenses budget review statement

Consultancy & legal expenses overview

Expense	YTD expenditure (actual dollars)	Budgeted (Y/N)
Consultancies	149,654	Y
Legal Fees	91,680	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details
