AGENDA

Ordinary Council Meeting

Date: Monday, 25 May 2026

Time: 5.45pm

Location: Cowra Council Chambers
116 Kendal Street, Cowra

Paul Devery

General Manager

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1 INTRODUCTION

1.1 Recording & Publishing

In accordance with the Local Government Act (1993), Cowra Council is recording this meeting and will upload the recording to Council's website. By speaking at this meeting, you agree to being recorded and having that recording published in the public domain. Please ensure that when you speak at Council meetings you are respectful to others and use appropriate language at all times. Cowra Council accepts no liability for any defamatory or offensive remarks or gestures made during the course of this meeting.

1.2 Acknowledgement of Country

We acknowledge the traditional custodians of the land on which we gather, the Wiradjuri people, and pay our respects to elders both past and present.

1.3 Apologies and Applications for Leave of Absence by Councillors

List of apologies for the meeting.

1.4 Disclosures of Interest

Councillors and staff please indicate in relation to any interests you need to declare:

a. What report/item you are declaring an interest in?
b. Whether the interest is pecuniary or non-pecuniary?
c. What is the nature of the interest?

1.5 Presentations

2 CONFIRMATION OF MINUTES

Confirmation of Minutes of Ordinary Council Meeting held on 28 April 2026

Confirmation of Minutes of Extraordinary Council Meeting held on 11 May 2026

MINUTES

Ordinary Council Meeting
Tuesday, 28 April 2026

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MINUTES OF COWRA COUNCIL
ORDINARY COUNCIL MEETING
HELD AT THE COWRA COUNCIL CHAMBERS, 116 KENDAL STREET, COWRA
ON TUESDAY, 28 APRIL 2026 AT 5.45PM

PRESENT: Cr Paul Smith (Mayor), Cr Nikki Kiss OAM (Deputy Mayor), Cr Karren Cave, Cr Cheryl Downing, Cr Ruth Fagan, Cr Tony Horton, Cr Erin Watt, Cr Peter Wright

IN ATTENDANCE: Paul Devery (General Manager), Larissa Hackett (Director-Environmental Services), Dirk Wymer (Director-Infrastructure & Operations)

1 INTRODUCTION

1.1 Recording & publishing

The Mayor advised that the meeting was being live-streamed and recorded.

1.2 Acknowledgement of Country

The Mayor delivered the Acknowledgment of Country.

1.3 Apologies and Applications for Leave of Absence by Councillors

Apology

RESOLUTION 68/26

Moved: Cr Cheryl Downing
Seconded: Cr Karren Cave

That the apology received from Cr Cheryl Speechley and Mr Alan Dalton be accepted and leave of absence granted.

CARRIED

Leave of Absence

Nil

1.4 Disclosures of Interest

Nil

1.5 Presentations

Nil

2 CONFIRMATION OF MINUTES

RESOLUTION 69/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Tony Horton

That the minutes of Ordinary Council Meeting held on 23 March 2026 be confirmed.

CARRIED

3 GENERAL COMMITTEE RECOMMENDATIONS - MONDAY, 13 APRIL 2026

DIRECTOR-INFRASTRUCTURE & OPERATIONS REPORT

3.1 West Cowra Stormwater Progress Report

RESOLUTION 70/26

Moved: Cr Peter Wright
Seconded: Cr Ruth Fagan

That Council receive and note the progress report on West Cowra stormwater flood modelling.

CARRIED

DIRECTOR-ENVIRONMENTAL SERVICES REPORT

3.2 Development Application No. 10.2026.4.1, Lot 167 DP 1162233, 2 Hillside Terrace Cowra, 6 lot subdivision and construction of two dual occupancy and four semi-detached dwellings, lodged by A Robson. The property owner is Southern Rural Holdings Pty Limited.

RESOLUTION 71/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Tony Horton

That Council notes the recommendation of the General Committee.

CARRIED

LATE REPORTS

3.3 Councillor Information Request

RESOLUTION 72/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Cheryl Downing

That council note the responses provided to questions raised after the General Committee agenda was published.

CARRIED

4 GENERAL MANAGER

4.1 Child Safe Policy

RESOLUTION 73/26

Moved: Cr Erin Watt
Seconded: Cr Tony Horton

That Council defer the adoption of the draft Child Safe Policy to allow for consultation with the Youth Council and their parents.

CARRIED

4.2 S355 Committee Minutes - CBD Committee 18 March 2026

RESOLUTION 74/26

Moved: Cr Erin Watt
Seconded: Cr Cheryl Downing

1. **That Council note the minutes from the CBD Committee meeting held on 18 March 2026.**
2. **That council note the resignation of Ms Stassi Austin from the CBD Committee and write to Ms Austin thanking her for her contribution.**
3. **The council consider including the following items in the draft 2026/2027 Operational Plan:**
    - **Review options for greenery in the main street and what is permissible, including the median strip**
    - **Consider placement of noticeboard(s)**
    - **Light installations**
    - **Investigate schemes for encouraging building owners to paint their shopfronts**
    - **Investigate options for placement of public art and murals in the town**
4. **That Council reduce the number of councillors on the CBD committee to two.**
5. **That Councillor Paul Smith and Councillor Erin Watt be appointed as the two councillor representatives on the CBD committee**

CARRIED

5 DIRECTOR-CORPORATE SERVICES

5.1 Policy Review - Public Interest Disclosures Policy

RESOLUTION 75/26

Moved: Cr Erin Watt
Seconded: Cr Nikki Kiss OAM

That Council:

- **adopt the updated Public Interest Disclosures Policy; and**
- **authorise the General Manager to make future minor updates to the Policy to reflect any changes to the contact details of Disclosure Officers and Integrity Agencies.**

CARRIED

5.2 Investments and Financial Report

RESOLUTION 76/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Erin Watt

That Council note the Investments and Financial Report for March 2026.

CARRIED

5.3 Donation Request - Koyo Matsuri Festival Reception

RESOLUTION 77/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Cheryl Downing

That Council provide a donation of $2,500 from the Section 356 Donations – General budget to assist Cowra Japanese Garden and Cultural Centre with hosting a reception for the annual Koyo Matsuri – Autumn Festival.

CARRIED

6 DIRECTOR-INFRASTRUCTURE & OPERATIONS

6.1 Committee Minutes - Transport Forum

MOTION

Moved: Cr Paul Smith
Seconded: Cr Peter Wright

1. That the draft minutes of the Transport Forum meeting held on 13 April 2026 be noted.

2. That Council approves the Class 4 special event to be held as part of the NAIDOC

March on 6th July 2026, in principle, subject to compliance with the requirements of Transport for New South Wales (TfNSW) and NSW Police.

3. That Council defer any change in recommendation to accreditation requirements for a speed zone reduction on Boorowa Road as requested by Cowra Junior Soccer until written clarification is received from Transport for NSW.
4. That no change be made to the current roundabout at the intersection of Liverpool Street and Brisbane Street.
5. That no change be made to the default 50km/h speed zone adjacent to the Cowra Hospital development worksite.

Amendment

RESOLUTION 78/26

Moved: Cr Cheryl Downing
Seconded: Cr Nikki Kiss OAM

1. **That the draft minutes of the Transport Forum meeting held on 13 April 2026 be noted.**
2. **That Council approves the Class 4 special event to be held as part of the NAIDOC March on 6th July 2026, in principle, subject to compliance with the requirements of Transport for New South Wales (TfNSW) and NSW Police.**
3. **That Council defer any change in recommendation to accreditation requirements for a speed zone reduction on Boorowa Road as requested by Cowra Junior Soccer until written clarification is received from Transport for NSW.**
4. **That no change be made to the default 50km/h speed zone adjacent to the Cowra Hospital development worksite.**

CARRIED AS AMENDMENT AND MOTION

6.2 Brisbane Street / Liverpool Street Roundabout Safety

RESOLUTION 79/26

Moved: Cr Erin Watt
Seconded: Cr Nikki Kiss OAM

That the following change be made to the current landscaping in the central island of the roundabout at the intersection of Liverpool Street and Brisbane Street:

1. **Keep the inner circular planter and remove the outer ring of rectangular planters.**
2. **That the outer planter boxes be replaced with low-profile street signs.**

CARRIED

7 DIRECTOR-ENVIRONMENTAL SERVICES

7.1 Section 355 Committee Draft Minutes - Environmental Sustainability Committee meeting held Monday 16 March 2026

RESOLUTION 80/26

Moved: Cr Ruth Fagan
Seconded: Cr Peter Wright

1. **That Council notes the draft minutes of the Environmental Sustainability Committee meeting held on 16 March 2026.**

2. **That Council accepts Mr Sean Brindle as a new member of Council's Section 355 Environmental Sustainability Committee.**

CARRIED

7.2 Development Application No. 10.2026.4.1, Lot 167 DP 1162233, 2 Hillside Terrace Cowra, 6 lot subdivision and construction of two dual occupancy dwellings, two semi detached dwellings, and two dwellings, lodged by A Robson. The property owner is Southern Rural Holdings Pty Limited.

RESOLUTION 81/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Tony Horton

1. **That Council notes that the reason for the decision is that the proposal largely complies with Section 4.15 of the Environmental Planning and Assessment Act 1979. The variations to E.2.12.a and E.2.14.e of Part E of Council's Development Control Plan 2021 are sufficiently justified and the application was publicly notified and no submissions were received; and**

2. **That Council approves variations to E.2.12.a and E.2.14.e of Part E of Council's Development Control Plan 2021 for this development to allow a side setback of 50mm and a separation of less than 3 metres between dwellings; and**

3. **That Development Application No. 10.2026.4.1, for a 6-lot subdivision, and construction of two dual occupancy dwellings, two semi detached dwellings, and two dwellings on Lot 167 DP 1162233, 2 Hillside Terrace Cowra be approved subject to the following conditions:**

GENERAL CONDITIONS

1. **Development is to be in accordance with approved plans.**

   The development is to be implemented in accordance with the plans and supporting documents stamped and approved and set out in the following

table except where modified by any conditions of this consent.

Plan No./ Supporting Document	Prepared by/Reference Details	Cowra Shire Council Reference
Site Plan Job 272363/272362 Sheet 01-1 of 26	Burbank Revision K 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)
Site Plan (Dwellings A & B) Job 272363/272362 Sheet 01-2 of 26	Burbank Revision K 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)
Site Works Plan (Dwellings A & B) Job 272363/272362 Sheet 01-3 of 26	Burbank Revision K 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)
Concept Stormwater Plan (Dwellings A & B) Job 272363/272362 Sheet 01-4 of 26	Burbank Revision K 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)
Ground Floor Plan - A Job 272363/272362 Sheet 02-1 of 26	Burbank Revision K 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)
Ground Floor Plan (Dwelling B) Job 272363/272362 Sheet 02-3 of 26	Burbank Revision K 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)
External Elevations - A Job 272363/272362 Sheet 03-1 of 26	Burbank Revision K 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)

External Elevations - A **Job 272363/272362** **Sheet 03-2 of 26**	**Burbank** **Revision K** **25 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
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Site Plan **(Dwelling C)** **Job 272361** **Sheet 01-2 of 17**	**Burbank** **Revision J** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
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Notes & Schedule (Dwelling C) **Job 272361** **Sheet 03-4 of 17**	**Burbank** **Revision J** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
Site Plan (Dwelling D) **Job 272360** **Sheet 01-2 of 17**	**Burbank** **Revision K** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
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Site Plan **(Dwellings E & F)** **Job 272358/272359** **Sheet 01-2 of 26**	**Burbank** **Revision K** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
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External Elevations - F **Job 272358/272359** **Sheet 03-2 of 26**	**Burbank** **Revision K** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
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Site Plan **(Dwelling G)** **Job 272356** **Sheet 01-2 of 18**	**Burbank** **Revision K** **14 April 2026**	**Received** **Date: 14/04/2026** **Stamped** **Plan: DA 10.2026.4.1 (J)**
Site Works Plan **(Dwelling G)** **Job 272356** **Sheet 01-3 of 18**	**Burbank** **Revision K** **14 April 2026**	**Received** **Date: 14/04/2026** **Stamped** **Plan: DA 10.2026.4.1 (J)**
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Vehicle Maneuvering Plan **(Dwelling G)** **Job 272356** **Sheet 01-5 of 18**	**Burbank** **Revision K** **14 April 2026**	**Received** **Date: 14/04/2026** **Stamped** **Plan: DA 10.2026.4.1 (J)**

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Site Works Plan **(Dwelling H)** **Job 270885** **Sheet 01-3 of 18**	**Burbank** **Revision J** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
Concept Stormwater Plan **(Dwelling H)** **Job 270885** **Sheet 01-4 of 18**	**Burbank** **Revision J** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
Vehicle Maneuvering Plan **(Dwelling H)** **Job 270885** **Sheet 01-4 of 18**	**Burbank** **Revision J** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**

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Notes & Schedule - H **Job 270885** **Sheet 03-4 of 18**	**Burbank** **Revision J** **26 March 2026**	**Received** **Date: 31/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (F)**
# Layout Name **(Streetscape Elevations)** **Sheet 1 of 1**	**Burbank** **Revision H** **23 February 2026**	**Received** **Date: 1/04/2026** **Stamped** **Plan: DA 10.2026.4.1 (G)**
BASIX Certificate **Certificate Number: 1827931M_03** **(Or as revised)**	**The Trustee for GHOBRIAL FAMILY TRUST** **Issued: 18 March 2026**	**Received** **Date: 24/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (D)**
Landscaping Plan **(Dwellings A & B)** **Job 250388** **Sheet 1 of 3**	**Dapple Designs** **Revision C** **24 February 2026**	**Received** **Date: 24/02/2026** **Stamped** **Plan: DA 10.2026.4.1 (A)**
Landscaping Plan **(Dwelling C)** **Job 250390** **Sheet 1 of 4**	**Dapple Designs** **Revision C** **24 March 2026**	**Received** **Date: 25/03/2026** **Stamped** **Plan: DA 10.2026.4.1 (E)**

Landscaping Plan (Dwelling D) Job 250391 Sheet 1 of 4	Dapple Designs Revision C 24 March 2026	Received Date: 25/03/2026 Stamped Plan: DA 10.2026.4.1 (E)
Landscaping Plan (Dwelling E & F) Job 250394 Sheet 1 of 4	Dapple Designs Revision C 24 March 2026	Received Date: 25/03/2026 Stamped Plan: DA 10.2026.4.1 (E)
Landscaping Plan (Dwelling G) Job 250393 Sheet 1 of 4	Dapple Designs Revision C 24 March 2026	Received Date: 25/03/2026 Stamped Plan: DA 10.2026.4.1 (E)
Landscaping Plan (Dwelling H) Job 250392 Sheet 1 of 4	Dapple Designs Revision C 24 March 2026	Received Date: 25/03/2026 Stamped Plan: DA 10.2026.4.1 (E)
Subdivision Plan	TSD Surveying Plan Ref: 4757-PPS Date: 25 March 2026	Received Date: 31/03/2026 Stamped Plan: DA 10.2026.4.1 (F)
Statement of Environmental Effects	Upside Planning Revision V1.4 Date 14 April 2026	Received Date: 14/04/2026 Stamped Plan: DA 10.2026.4.1 (J)

In the event of any inconsistency between conditions of this development consent and the plans/supporting documents referred to above, the conditions of this development consent prevail.

2. **The applicant shall comply with all relevant prescribed conditions of development consent under Part 4, Division 2 of the Environmental Planning and Assessment Regulation 2021 (see attached Advisory Note).**

3. **All traffic movements in and out of the development are to be in a forward direction.**

CONDITIONS TO BE COMPLIED WITH PRIOR TO ISSUE OF THE CONSTRUCTION CERTIFICATE

4. **Pursuant to Section 7.12 (formerly Section 94A) of the Environmental Planning & Assessment Act 1979, the monetary contribution set out in**

the following table is to be paid to Council prior to the issue of a Construction Certificate. The contribution is current as at the date of this consent and is levied in accordance with the Cowra Section 94A Contributions Plan 2016 adopted on 26 April 2016. The contribution payable will be calculated in accordance with the contributions plan current at the time of payment and will be adjusted at the time of payment in accordance with the Consumer Price Index (CPI) (All Groups Index for Sydney) published by the Australian Bureau of Statistic (ABS). Contribution amounts will be adjusted by Council each financial year.

Contribution Type	Proposed Cost of Development[1]	Levy Percentage	Total Contribution	Contribution Rate Remains Current Until
Section 94A Contribution[2]	$3,695,304.00	1%	$36,953.04	30 June 2026

Notes
[1] As shown on the Development Application/Construction Certificate Application/Complying Development Certificate Application
[2] Council's Section 94A Contributions Plan 2016 may be viewed during office hours at Council's Customer Service Centre, 116 Kendal Street Cowra, or on Council's website www.cowracouncil.com.au

5. **Prior to the issue of a Construction Certificate, the Applicant must obtain consent from the Roads Authority pursuant to Section 138 of the Roads Act 1993 for the carrying out of works in a road reserve.**

6. **Prior to the issue of a Construction Certificate, a separate application is to be made to Council, with the appropriate fee being paid, for the provision of suitably sized metered water services to the development.**

7. **Prior to the issue of a Construction Certificate, a Stormwater Management Plan, demonstrating that adequate provision will be made for the estimated potential stormwater runoff from the development in accordance with Council's Development Control Plan – Part D Subdivision Code 2021 and Cowra Infrastructure and Operations Engineering Standards shall be submitted to Council for approval. Any required stormwater drainage facilities necessary to service the subdivision, including inter-allotment drainage, shall be carried out and detailed in the Compliance Certificate for drainage infrastructure.**

8. **Prior to the issue of the Construction Certificate, the applicant must demonstrate that the development complies with firefighting capabilities in accordance with AS 2419.1:2021, Fire Hydrant Installations, and Fire and Rescue NSW (FRNSW) guidelines. All costs associated with the augmentation of water reticulation relating to the development shall be borne by the Applicant and at no cost to Council.**

CONDITIONS TO BE COMPLIED WITH PRIOR TO THE COMMENCEMENT OF WORKS

9. **The Applicant is to obtain a Construction Certificate from either Council or an Accredited Certifying Authority, certifying that the proposed works**

are in accordance with the Building Code of Australia and applicable Council Engineering Standards prior to any building and or subdivision works commencing. No building, engineering or excavation work is to be carried out in relation to this development until the necessary construction certificates have been obtained. It is the responsibility of the Applicant to ensure that the development complies with the Building Code of Australia and applicable engineering standards in the case of building work and the applicable Council Engineering Standards in the case of subdivision works. This may entail alterations to the proposal so that it complies with these standards.

10. **The Applicant is to submit to Cowra Shire Council, at least two days prior to the commencement of any works, a 'Notice of Commencement of Building or Subdivision Works'.**

11. **Prior to the commencement of work on the site, all erosion and sediment control measures shall be implemented and maintained prior to, during and after the construction phase of the development. The erosion and sediment control measures are to comply with Part B of Cowra Shire Council Development Control Plan 2021 at all times.**

12. **The Applicant is to obtain all relevant approvals under Section 68 of the Local Government Act 1993 to carry out sewerage work, to carry out stormwater drainage work and to carry out water supply work from Cowra Shire Council prior to commencing works and comply with any conditions of that permit. All work shall be carried out by a licensed plumber and drainer and to the requirements of the Plumbing Code of Australia. The licensed plumber or drainer must submit a Notice of Works form to Council prior to the commencement of any plumbing and drainage works and a Certificate of Compliance at the completion of the works. The plumbing and drainage works must be inspected by Council at the time specified below:**

    (a) Internal Drainage: When all internal drainage work is installed and prior to concealment. Pipes should be under water test.

    (b) External Drainage: When all external drainage work is installed and prior to concealment. Pipes should be under water test.

    (c) Water Supply: Hot and cold water supply pipework, when the pipework is installed and prior to concealment. Pipes should be under pressure test.

    (d) Stormwater: When the stormwater and roof water drainage system has been completed.

CONDITIONS TO BE COMPLIED WITH DURING CONSTRUCTION

13. **While building work is being carried out, any such work must not continue after each critical stage inspection unless the Principal Certifier is satisfied the work may proceed in accordance with this consent and the relevant construction certificate.**

14. **Any damage caused to footpaths, roadways, utility installations and the like by reason of construction operations shall be made good and repaired to a standard equivalent to that existing prior to commencement of construction. The full cost of restoration/repairs of property or services damaged during the works shall be met by the Applicant.**

15. **All storage of goods and building materials and the carrying out of building operations related to the development proposal shall be carried out within the confines of the property. All vehicles must be parked legally and no vehicles are permitted to be parked over the public footpath. The unloading of building materials over any part of a public road by means of a lift, hoist or tackle projecting over the footway will require separate approval under Section 68 of the Local Government Act 1993.**

16. **All roofed and paved areas are to be properly drained in accordance with the Plumbing Code of Australia and discharged to Council's stormwater management system in in accordance with the approved Stormwater Management Plan.**

17. **Building activities and excavation work involving the use of electric or pneumatic tools or other noisy operations shall be carried out only between 7.00 am and 6.00 pm on weekdays and 8.00 am and 1.00 pm on Saturdays. No work on Sundays or Public Holidays is permitted.**

18. **All building rubbish and debris, including that which can be windblown, shall be contained on site in a suitable container for disposal at an approved Waste Landfill Depot. The container shall be erected on the building site prior to work commencing and shall be maintained for the term of the construction to the completion of the project. No building rubbish or debris shall be placed or permitted to be placed on any adjoining public reserve, footway or road. The waste container shall be regularly cleaned to ensure proper containment of the building wastes generated on the construction site.**

19. **Where the proposed building works necessitate the cutting-in of new stormwater outlets into the existing street kerb, the Applicant and plumbing/drainage contractor shall ensure that the following procedures are carried out:**

    (i) A kerb adaptor suitable for the particular kerb profile and capable of withstanding vehicle loadings is to be utilised;

    (ii) The opening in the kerb is created by either a saw cut or bored hole only. Breaking out the kerb by impact methods is not permitted;

    (iii) The kerb adaptor is to be kept flush with the top and outside face of the kerb; and

    (iv) The fixing of the kerb adapter and filling in of side gaps is to be undertaken by the use of an epoxy resin. Mortar or concrete is not

to be used.

CONDITIONS TO BE COMPLIED WITH PRIOR TO OCCUPATION CERTIFICATE

20. The Applicant must not commence occupation or use of any dwelling until a Whole or Partial Occupation Certificate has been issued from the Principal Certifier appointed for the subject development.

21. Prior to issue of any Occupation Certificate, the Applicant shall construct the access crossings to the development site from Hillside Terrace and Vineyard Drive in accordance with consent from the road's authority pursuant to Section 138 of the Roads Act 1993 for the carrying out of works in a road reserve. The driveway is to be constructed in accordance with the Section 138 Permit. All costs associated with the construction of the access driveway(s) shall be borne by the Applicant.

22. The Applicant is required to obtain a Certificate of Compliance pursuant to Section 64 of the Local Government Act 1993 certifying that all works, fees and charges required in connection with the provision of sewerage and water supply to the development have been undertaken and complied with in full. The certificate shall include all relevant works verified by appropriate inspections, fees and charges that are currently being applied at the time of the issue of the Occupation Certificate.

23. Prior to the issue of a Whole Occupation Certificate, all landscape works shall be completed in accordance with the approved Landscape Plan and maintained in good order at all times.

24. Prior to the issue of a Whole Occupation Certificate, the applicant must provide evidence to Cowra Council that an application to amend the Restriction As To User eighthly referred to in DP 1162233 (restricting access to Lot 167 to Harvest Circuit only) has been lodged with NSW Land Registry Services. The amendment is to remove reference to Lot 167 in Part 1 and delete the words 'and to Lot 167 from Hillside Terrace' from Part 2 of the Instrument. The amendment is to be undertaken at no cost to Council.

CONDITIONS TO BE COMPLIED WITH PRIOR TO THE ISSUE OF A SUBDIVISION WORKS CERTIFICATE

25. Prior to the issue of the Subdivision Works Certificate, the applicant must demonstrate that the development complies with firefighting capabilities in accordance with AS 2419.1:2021, Fire Hydrant Installations, and Fire and Rescue NSW (FRNSW) guidelines. All costs associated with the augmentation of water reticulation relating to the development shall be borne by the Applicant and at no cost to Council.

26. Prior to the issue of the Subdivision Works Certificate, a Stormwater Management Plan shall be submitted for the subdivision and approved by the Principal Certifier. The Plan is to demonstrate that adequate provision will be made for the estimated potential stormwater runoff

from the development in accordance with Council's Development Control Plan – Part D Subdivision Code 2021 and Cowra Infrastructure and Operations Engineering Standards.

27. Prior to the issue of a Subdivision Works Certificate an approval under Section 68 of the Local Government Act 1993 to carry out water supply and sewerage work must be obtained.

CONDITIONS TO BE COMPLIED WITH DURING SUBDIVISION WORKS

28. All construction work shall be carried out within the confines of the property unless separate written permission is obtained from the relevant landowner and/or authority in control of the land. A copy of any written notices authorising off-site construction operations shall be submitted to Council prior to any operations commencing on the affected land.

29. Any damage caused to footpaths, roadways, utility installations and the like by reason of construction operations shall be made good and repaired to a standard equivalent to that existing prior to commencement of construction. The full cost of restoration/repairs of property or services damaged during the works shall be met by the Applicant.

30. Construction activities and excavation work involving the use of electric or pneumatic tools or other noisy operations shall be carried out only between 7.00 am and 6.00 pm on weekdays and 8.00 am and 1.00 pm on Saturdays. No work on Sundays or Public Holidays is permitted.

CONDITIONS TO BE COMPLIED WITH PRIOR TO ISSUE OF THE SUBDIVISION CERTIFICATE

31. The Applicant is to lodge with Cowra Shire Council a Subdivision Certificate Application together with the final subdivision plan for signature. All necessary information to support the certificate release and the necessary fee is required to be included with the Subdivision Certificate Application.

32. Prior to issue of the Subdivision Certificate, the applicant shall connect all new lots in the plan of subdivision to Council's Reticulated Water Supply System and to the satisfaction of the relevant service provider, being Cowra Shire Council

33. Prior to issue of the Subdivision Certificate, the applicant shall connect all new lots in the plan of subdivision to Council's Reticulated Sewer Supply System and to the satisfaction of the relevant service provider, being Cowra Shire Council.

34. The Applicant shall include on the final plan of subdivision all necessary easements required over access, water, sewer, stormwater, electricity and telecommunications mains.

35. Prior to the issue of a Subdivision Certificate, the applicant must provide

to Council a Notification of Arrangement from Essential Energy confirming that satisfactory arrangements have been made for the provision of power with respect to all lots in the subdivision. It is the applicant's responsibility to make the appropriate application with Essential Energy for the supply of electricity to the subdivision, which may include the payment of fees and contributions.

36. Prior to the issue of the Subdivision Certificate, the applicant is to provide evidence to Council that arrangements have been made for:

(a) The installation of fibre-ready facilities (or equivalent) to all individual lots and/or premises in a real estate development project so as to enable fibre to be readily connected to any premises that is being or may be constructed on those lots. Demonstrate that the carrier has confirmed in writing that they are satisfied that the fibre ready facilities are fit for purpose, and

(b) The provision of fixed-line telecommunications infrastructure in the fibre-ready facilities to all individual lots and/or premises in a real estate development project demonstrated through an agreement with a carrier.

37. Prior to the issue of the Subdivision Certificate, Partial or Whole Occupation Certificates are required to have been issued for all the approved dwellings.

ADVICE

- **If, during work, an Aboriginal object is uncovered then WORK IS TO CEASE IMMEDIATELY and the Office of Environment & Heritage is to be contacted urgently on (02) 6883 5300. Under the National Parks and Wildlife Act 1974 it is an offence to harm an Aboriginal object or place without an 'Aboriginal heritage impact permit' (AHIP). Before making an application for an AHIP, the applicant must undertake Aboriginal community consultation in accordance with clause 80C of the NPW Regulation.**

- **If excavating, it is recommended you go to Before You Dig Australia at** www.byda.com.au **and lodge a free enquiry that helps keep people safe and protect underground infrastructure.**

CARRIED

In Favour: Crs Paul Smith, Nikki Kiss OAM, Karren Cave, Cheryl Downing, Ruth Fagan, Tony Horton, Erin Watt and Peter Wright

Against: Nil

CARRIED 8/0

8 LATE REPORTS

8.1 Councillor Information Request

RESOLUTION 82/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Tony Horton

That council note the responses provided to questions raised after the council meeting agenda was published.

CARRIED

The Meeting closed at 7pm.

The Minutes of this meeting are confirmed at the Ordinary Council Meeting held on 25 May 2026.

.....
CHAIRPERSON

MINUTES

Extraordinary Council Meeting
Monday, 11 May 2026

Order Of Business

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1.2 Acknowledgement of Country....3
1.3 Apologies and Applications for Leave of Absence by Councillors....3
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2.1 Draft Delivery Program 2025-2026 to 2028-2029 and Operational Plan 2026-2027; Draft Long-Term Financial Plan 2026-2027 to 2035-2036; Draft Revenue Policy 2026-2027....3
3 Late Reports....4
3.1 Councillor Information Request....4

MINUTES OF COWRA COUNCIL EXTRAORDINARY COUNCIL MEETING HELD AT THE COWRA COUNCIL CHAMBERS, 116 KENDAL STREET, COWRA ON MONDAY, 11 MAY 2026 AT 5.00PM

PRESENT: Cr Paul Smith (Mayor), Cr Nikki Kiss OAM (Deputy Mayor), Cr Karren Cave, Cr Tony Horton, Cr Cheryl Speechley, Cr Erin Watt, Cr Peter Wright

IN ATTENDANCE: Paul Devery (General Manager), Larissa Hackett (Director-Environmental Services), Dirk Wymer (Director-Infrastructure & Operations), Jarrad Shiells (Acting Director-Corporate Services)

1 INTRODUCTION

1.1 Recording & publishing

The Mayor advised that the meeting was being recorded.

1.2 Acknowledgement of Country

The Mayor delivered the Acknowledgment of Country.

1.3 Apologies and Applications for Leave of Absence by Councillors

Apology

RESOLUTION 83/26

Moved: Cr Nikki Kiss OAM
Seconded: Cr Karren Cave

That apologies from Cr Cheryl Downing and Cr Ruth Fagan be received and accepted.

CARRIED

Cr Cheryl Speechley entered the meeting at 5.05 pm

1.4 Disclosures of Interest

Nil

2 GENERAL MANAGER

2.1 Draft Delivery Program 2025-2026 to 2028-2029 and Operational Plan 2026-2027; Draft Long-Term Financial Plan 2026-2027 to 2035-2036; Draft Revenue Policy 2026-2027

RESOLUTION 84/26

Moved: Cr Erin Watt
Seconded: Cr Nikki Kiss OAM

That the following documents be placed on public exhibition for a period of at least 28 days:

- **Draft Delivery Program 2025-2026 to 2028-2029 and Operational Plan 2026-2027;**

- **Draft Long-Term Financial Plan 2026-2027 to 2035-2036;**
- **Draft Revenue Policy 2026-2027**

with the inclusion of the additional Operational Plan objectives listed below:

L5.12.b Develop a 3 year strategic plan for Cowra Civic Centre
L5.12.c Redevelop the Cowra Civic Centre website to improve user experience
C2.2.b Implement an online method for constituents to lodge customer requests and complaints that integrates with our customer request management system.
C4.2.c Develop a reserves policy to set expectations for councils' use of reserves such as the Building Asset Replacement and Business Reserve.
B3.1.l Investigate options to improve the marking of carspaces in the CBD.
H2.1.e Facilitate discussion with education providers, education support services and health professionals to support acquisition of health qualifications within school environments."

CARRIED

3 LATE REPORTS

3.1 Councillor Information Request

RESOLUTION 85/26

Moved: Cr Erin Watt
Seconded: Cr Nikki Kiss OAM

That Council note the responses provided to questions raised after the council meeting agenda was published.

CARRIED

The Meeting closed at 5:37pm

The minutes of this meeting were confirmed at the Council Meeting held on 25 May 2026.

.....

CHAIRPERSON

3 GENERAL COMMITTEE RECOMMENDATIONS - MONDAY, 11 MAY 2026

File Number: D26/661

Author: Jarrad Shiells, Acting Director - Corporate Services

The Committee refers the following recommendations to Council:

DIRECTOR-INFRASTRUCTURE & OPERATIONS REPORT

3.1 Cowra Sports Fields Master Plans

RECOMMENDATION

That Council adopt the Cowra Sports Fields Master Plans as presented.

3.2 IPART Review of WaterNSW Proposed Bulk Water Pricing Increase

RECOMMENDATION

That the forecast LTFP expenditure on bulk water purchases is adjusted upward to reflect the draft pricing decision from the IPART draft report 'Prices for WaterNSW regional and rural bulk water from 1 July 2026.'

DIRECTOR-ENVIRONMENTAL SERVICES REPORT

3.3 Draft Cowra Council Development Control Plan 2026

RECOMMENDATION

1. **That Council notes the three (3) submissions received from the public exhibition of the Cowra Council Development Control Plan 2026.**
2. **That the Cowra Council Development Control Plan 2026 be formally adopted in accordance with the provisions of part 2, division 2 of the Environmental Planning and Assessment Regulation 2021.**
3. **That a notice of Council's decision to formally adopt the Cowra Development Control Plan 2026 be placed in the public exhibition section of Cowra Council's website, in accordance with the provisions of part 2, division 2 of the Environmental Planning and Assessment Regulation 2021.**
4. **That a copy of the adopted Cowra Council Development Control Plan**

2026 be forwarded to the Planning Secretary in accordance with the provisions of part 2, division 2 of the Environmental Planning and Assessment Regulation 2021.

3.4 Endorsement of the Stone Hut Conservation Management Plan for the Stone Hut at the Cowra POW site

RECOMMENDATION

1. **That Council note the advice from Council's Heritage Advisor, Mr Michael Edwards, regarding the 2017 Stone Hut Conservation Management Plan for the Stone Hut at the Cowra POW site.**

2. **That Council endorse the current Stone Hut Conservation Management Plan dated 20 February 2017, prepared by Carste Studio Pty Ltd Conservation and Heritage Consultants, noting the comments from Council's Heritage Advisor Michael Edwards.**

3. **That Council supports the pursuit of funding sources to continue the restorative work at the Stone Hut.**

LATE REPORTS

3.5 Councillor Information Request

RECOMMENDATION

That council note the responses provided to questions raised after the General Committee meeting agenda was published.

4 GENERAL MANAGER

4.1 S355 Committee Draft Minutes - CBD Committee 15 April 2026

File Number: D26/687

Author: Paul Devery, General Manager

RECOMMENDATION

That Council note the draft minutes from the CBD Committee meeting held on 15 April 2026.

INTRODUCTION

A meeting of the CBD Committee was held on Wednesday 15 April 2026. A copy of the draft minutes from the meeting is included at Attachment 1 for information.

BUDGETARY IMPLICATIONS

Nil

ATTACHMENTS

1. Draft Minutes - CBD Committee 15 April 2026 ⇩

DRAFT MINUTES

CBD Committee Meeting
Wednesday, 15 April 2026

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5.2 Footpath Trading Policy 3
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5.4 Committee Vacancies 4
5.5 SpendMapp Update - April 2026 4
5.6 Social Media/Communication Strategy 4
5.7 Cowra Business Chamber - Update 4
5.8 Cowra Tourism Corporation - Update 4
5 Next Meeting Date 5
6 Meeting Close 5

MINUTES OF COWRA COUNCIL
CBD COMMITTEE MEETING HELD AT THE LITTLE MAGIE GALLERY, COWRA ON WEDNESDAY, 15 APRIL 2026 AT 6PM

PRESENT: Cr Erin Watt (Co-Chair), Cr Paul Smith (Mayor), Cr Tony Horton, Inel Date, Ashlea Field, Bruce Rowston, Bill Nixon, Courtney Preo

IN ATTENDANCE: Larissa Hackett, Ponie De Wet

1 ACKNOWLEDGEMENT OF COUNTRY

THE ACKNOWLEDGEMENT OF COUNTRY WAS PRESENTED BY CR ERIN WATT (CO-CHAIR).

2 APOLOGIES

Adam Gambrill, Jesse Murphy, Zachary Jones, Katherine Jeffs, Cr Cheryl Downing and Paul Devery

3 CONFIRMATION OF MINUTES

RECOMMENDATION

That the minutes of CBD Committee Meeting held on 18 March 2026 be confirmed.

Moved: Bruce Rowston
Seconded: Cr Paul Smith

4 GENERAL BUSINESS

5.1 Cowra Mobility Map

A presentation of the mobility mapping link on Council's website was provided by Larissa Hackett (Director – Environmental Services). The mapping will be an evolving project with additional information provided to the site when available.

It was pointed out that given the varying nature of the displays within the shops in Kendal Street, that consideration is not being given to including individual shops in the mapping. It was recommended that accessibility checklists be handed out to proprietors to assist them with disabled access awareness.

5.2 Footpath Trading Policy

Council's Footpath Trading Policy has been publicised and flyers distributed to shop keepers in Kendal Street. To date there have been no new applications for trading permits.

5.3 Discussion Paper: Retail Gap Analysis

The report was reviewed and it was determined that it would be appropriate to provide both high-level strategic guidance for Council policy and planning together with celebrating and promoting local businesses.

The business chamber should provide a focus based upon being responsive to businesses and issues being faced within the commercial sector.

With regard to the depth and level of detail to be undertaken relating to the retail gap analysis, it was determine that Option Two – Place-Based Strategic and Market Analysis would me the most appropriate option which could be conducted by Council

5.4 Committee Vacancies

It has been recommended that the number of Councillors represented on the committee be reduced and that the contribution of Councillor Downing be noted following her resignation from the committee.

5.5 SpendMapp Update - April 2026

It was determined that the SpendMapp analysis be presented on a quarterly basis to the committee.

5.6 Social Media/Communication Strategy

Discussion will be had with Business Chamber on using the "It's Happening in Cowra" social media account.
Agreed to publicise 3 key issues the committee is dealing with. Current list:

- Provided feedback on development of mobility mapping
- Discussed and set broad direction for retail opportunity analysis (name?)
- Seeking to encourage business to take advantage of the footpath trading permit fee waiver.

5.7 Cowra Business Chamber - Update

Meeting of the Cowra Business Chamber was held with Steph Cooke MP and Cr Paul Smith in attendance.

5.8 Cowra Tourism Corporation - Update

Tourism Manager Courtney Preo provided an update.

Annual Winter Wanderlust festival will be held from 10 July – 19 July 2026. The festival will focus on food, wine and culture.

5 NEXT MEETING DATE

There was discussion on the next meeting being a Sunday day-trip to Forbes with Bill Nixon offering the services of a minibus.

6 MEETING CLOSE

The Meeting closed at 8pm.

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CHAIRPERSON

5 DIRECTOR-CORPORATE SERVICES

5.1 ARIC Annual Report – Committee Member Profiles and Draft Meeting Minutes

File Number: D26/620

Author: Jarrad Shiells, Acting Director - Corporate Services

RECOMMENDATION

That Council

1. **Note the ARIC Annual Report; and**
2. **Note the draft minutes of the ARIC meeting held on 7 May 2026.**

INTRODUCTION

Following the Audit, Risk and Improvement Committee (ARIC) meeting held on 7 May 2026, the draft minutes and Annual Report are presented for council's information.

BACKGROUND

The Audit, Risk and Improvement Committee plays a key role in strengthening Council's governance, risk management, internal control and accountability framework in accordance with the *Local Government Act 1993* and the *Local Government (General) Regulation 2021*.

At its meeting on 7 May 2026, ARIC resolved that short professional profiles of Committee members be included in the ARIC Annual Report. The purpose of including these profiles is to enhance transparency and provide Council and the community with a clear understanding of the skills, experience and independence of Committee members.

Draft profiles for each ARIC Committee member have been prepared and are attached to this report for Council's review. No changes to the content of the Annual Report are proposed beyond the inclusion of these profiles.

In addition, the draft minutes of the ARIC meeting held on 7 May 2026 are provided as an attachment for information.

BUDGETARY IMPLICATIONS

Nil

ATTACHMENTS

1. Draft ARIC Meeting Minutes 7 May 2026 ⇩
2. Report - ARIC Annual Report 2025 ⇩

MINUTES

Audit, Risk & Improvement Committee Meeting

Thursday, 7 May 2026

Order Of Business

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6.1 Other Audit Correspondence 4
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7 Reports of Council Officers 4
7.1 Legislative Compliance Management System - Progress Update 4
7.2 Business Continuity Plan - Update 4
7.3 2025-26 Internal Audit - Psychosocial Hazards - Update 5
7.4 Chemical Handling & Storage: Post-Internal Audit Update 5
7.5 ARIC Annual Report to Council 5
7.6 Four-Year Internal Audit Program 5
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8.1 OLG Circulars 6
8.2 Quarterly Budget Review Statement - Quarter 2, 2025-26 6
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MINUTES OF COWRA COUNCIL
AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING
HELD AT THE COMMITTEE ROOM 1, COUNCIL CHAMBERS, 116 KENDAL STREET, COWRA
ON THURSDAY, 7 MAY 2026 AT 10 AM

PRESENT: Mr Alan Pigott, Mr Shannon Buckley, Ms Kylie McRae, Mr Gabriel Faponle (Crowe)

IN ATTENDANCE: Larissa Hackett (Director-Environmental Services), Dirk Wymer (Director-Infrastructure & Operations), Alan Dalton (Director-Corporate Services), Scott Ellison Manage (Manager – Finance), Praneet Castelino (Manager - Information Services), Stephanie Caruana (Governance & Risk Officer)

1 WELCOME

2 APOLOGIES

COMMITTEE RESOLUTION

That apologies from Cr Nikki Kiss OAM and Cr Erin Watt be received and accepted.

CARRIED

3 DECLARATIONS OF INTEREST

Nil

4 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION

Moved: Mr Alan Pigott

That the minutes of Audit, Risk & Improvement Committee Meeting held on 19 February 2026 be confirmed.

CARRIED

5 BUSINESS ARISING FROM PREVIOUS MINUTES

5.1 Outstanding Action Items From Previous Minutes

COMMITTEE RESOLUTION

Moved: Mr Alan Pigott

That the Committee note the status of progress to address actions arising from previous meetings.

CARRIED

6 AUDIT OFFICE CORRESPONDENCE

6.1 Other Audit Correspondence

COMMITTEE RESOLUTION

Moved: Mr Alan Pigott

That the Audit Risk and Improvement Committee notes that, other than matters separately reported to the Committee regarding the 2024-25 annual audit of Council, no material correspondence was received from the NSW Audit Office.

CARRIED

6.2 2025-26 Audit Engagement Plan Update

COMMITTEE RESOLUTION

That the Committee notes the update on the 2025-26 Internal Revaluation of Other Category of Assets.

To be circulated out of session.

CARRIED

7 REPORTS OF COUNCIL OFFICERS

7.1 Legislative Compliance Management System - Progress Update

COMMITTEE RESOLUTION

That the Committee note the progress update regarding development of the Legislative Compliance Procedure, including that Manex opted for a different approach from a proposed proprietary system, and that an alternative is being prepared for executive consideration prior to the next meeting.

CARRIED

7.2 Business Continuity Plan - Update

COMMITTEE RESOLUTION

That the Committee note progress towards updating the Business Continuity Plan, including that following an open RFQ process Marsh Risk Consulting has been selected to develop Council's updated BCP, which is planned to be completed by the end of 2025–26.

CARRIED

7.3 2025-26 Internal Audit - Psychosocial Hazards - Update

COMMITTEE RESOLUTION

That the Committee notes the update on the 2025–26 Internal Audit on Psychosocial Hazards Management, including that following an open RFQ process The Opus Centre was engaged to conduct the audit and that the audit is currently in early implementation.

Following the conclusion of the Internal Audit. Aric has requested a presentation from the consultant-Opus Psychosocial Risk Consultants present on the outcomes at the next appropriate ARIC meeting.

CARRIED

7.4 Chemical Handling & Storage: Post-Internal Audit Update

COMMITTEE RESOLUTION

That the Audit, Risk & Improvement Committee note the status of actions arising from Council's internal audit of chemical handling and storage, including that the majority of actions have been completed and remaining actions are progressing toward finalisation.

CARRIED

7.5 ARIC Annual Report to Council

COMMITTEE RESOLUTION

1. **That the Committee endorse the ARIC Annual Report 2025 for submission to Council.**
2. **The committee approved the Chair to endorse the final ARIC report prior to submission to council.**

CARRIED

7.6 Four-Year Internal Audit Program

COMMITTEE RESOLUTION

That the Committee note that:

1. **A draft four-year Internal Audit Program (2026-27 to 2029-30) to meet internal audit planning requirements and support ARIC oversight, has been prepared for Manex's consideration.**
2. **The draft program is scheduled for discussion by Manex immediately prior to this ARIC meeting.**
3. **Outcomes of Manex's consideration, including any endorsement of the audit program, will be verbally reported to the Committee by the Director – Corporate Services and the draft will be circulated to the ARIC Committee Members outside of session.**

CARRIED

7.7 Cyber Security Measures - Update

COMMITTEE RESOLUTION

That the Committee note the update on Council's cyber security measures and that an updated maturity assessment against the Australian Cyber Security Centre's 'Essential 8' framework is being undertaken by the Central NSW Joint Organisation's Chief Information Security Officer. The ARIC Committee has requested that all future reports need to comment on any data breaches for the period.

CARRIED

8 STANDING ITEMS

8.1 OLG Circulars

COMMITTEE RESOLUTION

That the Committee note the Office of Local Government Circulars issued since the previous Committee meeting. In future meetings linking the OLG circulars as opposed to attaching them will suffice.

CARRIED

8.2 Quarterly Budget Review Statement - Quarter 3, 2025-26

COMMITTEE RESOLUTION

That the Committee note the status and timing of forthcoming Quarter 3 2025-26 QBRS which is under development and will be circulated out-of-session prior to the August 2026 ARIC meeting.

CARRIED

8.3 Compliance Matters

COMMITTEE RESOLUTION

That the Committee note the update on the preparation of Council's 2026-27 Operational Plan, including the Long-Term Financial Plan and Revenue Policy.

CARRIED

8.4 Enterprise Risk Register

COMMITTEE RESOLUTION

That the Committee note that the Enterprise Risk Register has been reviewed by Manex members and no material changes have been made since the Committee's February 2026 meeting.

CARRIED

8.5 Policy Review Program

COMMITTEE RESOLUTION

That the Committee note that, since the previous ARIC meeting:

1. **The Public Interest Disclosures Policy has been updated to provide clearer guidance on mandatory public interest disclosures and has adopted by Council.**
2. **A draft Child Safe Policy was publicly exhibited following Council endorsement, with amendments made after considering community feedback. Final Council consideration to adopt the policy has been deferred to allow for consultation with the Youth Council and their parents.**
3. **A draft updated Complaints Management Procedure has been circulated to customer-facing staff for consultation before being proposed for adoption by Manex.**
4. **A draft updated GIPA Agency Information Guide 2025–26 was prepared in line with legislative requirements, reviewed against Information and Privacy Commission feedback, and has been adopted by Manex.**

CARRIED

9 GENERAL BUSINESS

9.1 Records Management Assessment Tool (RMAT) - Update

COMMITTEE RESOLUTION

That the Committee note that Council submitted its 2026 Recordkeeping Monitoring Exercise return to State Records NSW in March 2026, and that Council now awaits receipt of subsequent advice of opportunities for improvement.

CARRIED

9.2 Review of Meeting Calendar FY27

COMMITTEE RESOLUTION

That the Committee agree the following future meeting dates for 2026-27:

- **20 August 2026 (agreed during 7 May 2026 Meeting)**
- **3 November 2026 (previously agreed)**
- **18 February 2027**
- **6 May 2027.**

CARRIED

9.3 Call for Other General Business Items

Nil

10 NEXT MEETING DATE

The next meeting will be held on 20 August at 10:00am Committee Meeting Room 1, Council Chambers, 116 Kendal Street, Cowra being an in-person meeting subject to Members' availability.

11 MEETING CLOSE

The Meeting closed at 11.24 am.

.....

CHAIRPERSON

ARIC Annual Report 2025

(Reporting period: 1 January 2025 to 31 December 2025)

Introduction

On behalf of the Audit, Risk and Improvement Committee (ARIC), I am pleased to present the ARIC report for Cowra Council (Council) covering the period 1 January 2025 to 31 December 2025.

This report is being produced in accordance with section 9 of the Cowra Council ARIC Terms of Reference, which states:

> *The ARIC will provide an annual assessment to the governing body and the General Manager on the ARIC's work.*

ARIC functions as an independent advisory body that supports and oversees Council's practices in risk management, governance, compliance, internal controls and external accountability. It operates in line with all applicable legislation, the Office of Local Government's (OLG's) Guidelines for Risk Management and Internal Audit for Local Government in NSW (Guidelines), and its own Terms of Reference, which outline the Committee's purpose, powers, membership and terms, meeting procedures, decision-making processes, and reporting obligations.

This year's report acknowledges the resource limitations that small rural councils face as they work to meet increasing governance and assurance expectations across the sector. Even with these constraints, Council has shown strong dedication to the process, advancing the legislative and Guideline requirements efficiently and constructively. Notably, Council has elevated its internal commitment to risk management and governance, reflecting a proactive, best-practice mindset with a focus on ongoing improvement.

Role of the Committee

As required under section 428A of the *Local Government Act 1993* (the Act) and Council's ARIC Terms of Reference, the role of ARIC is to review and provide independent advice to Council regarding the following aspects of the Council operations:

- compliance
- risk management
- fraud control
- financial management
- governance
- implementation of the strategic plan, delivery program and strategies
- service reviews
- collection of performance measurement data by the Council, and

- internal audit

Committee Membership

During the reporting period then Chairperson Ron Gillard and Independent Member Geoff Twomey resigned from the ARIC. Following a competitive recruitment process Council approved the appointments of:

- Mr Alan Pigott, as Chairperson from 2 June 2025
- Ms Kylie Mcrae, as an Independent Member, to commence in early 2026.

Committee members who served during the period were:

Role	Member	Commencement	Completion
Chairperson	Mr Ron Gillard	1 September 2015	12 February 2025
Chairperson	Mr Alan Pigott	2 June 2025	1 June 2029
Independent Member	Mr Geoff Twomey	17 October 2022	6 November 2025
Independent Member	Mr Shannon Buckley	1 July 2024	1 July 2027
Non-Voting Councillor Member	Cr Nikki Kiss	28 October 2024	October 2026
Alternative Non-Voting Councillor Member	Cr Erin Watt	14 September 2024	October 2026

Committee Member Profiles

Alan Pigott

Alan is a highly experienced non-executive committee member and director with extensive expertise across the public, private, and not-for-profit sectors. He currently serves as an independent member on the ARICs of Blacktown City, Hawkesbury City and Byron Shire Councils, and is Chair of the ARICs for Armidale Regional, Strathfield, Moree Plains Regional and Cowra Councils. Alan brings strong strategic capability and deep knowledge of financial management, performance improvement, and governance in a local government context. His background includes senior roles across all three levels of government and management consulting focused on strategy, business planning, and organisational reviews. He also has executive experience as a CEO/COO in the eCommerce sector, contributing strengths in IT risk, security, compliance, and operational effectiveness.

Kylie McRae

Kylie McRae is an accomplished governance, risk, and assurance professional with over 30 years' experience spanning internal audit, risk management, probity, compliance, and organisational performance. She is currently Head of Quality Services at the Institute of Internal Auditors Australia, leading advisory services, and external quality assessments of internal audit functions across public and private sector organisations in Australia and internationally. Kylie has held senior executive governance, risk, and assurance roles in both the public and private sectors and is passionate about using effective assurance and risk-based governance to lift performance and enhance value for stakeholders and communities. She holds qualifications including Certified Internal Auditor (CIA), Fellow Certified Practising Accountant (FCPA) and is a Fellow of the Governance Institute of Australia (FGIA). Kylie is also a Chair/member of several NSW local government ARICs and a director of a charity.

Shannon Buckley

Shannon Buckley is a senior risk and assurance leader with extensive executive experience across the financial services, government, and university sectors. Shannon is currently Executive Manager, Risk, Compliance, and Insurance at The Salvation Army and has previously held roles including Chief Risk Officer, Head of Audit and Head of Risk. Shannon is recognised for effectively influencing senior leaders and boards and for leading major initiatives that strengthen organisational control environments, including identifying transformation program gaps delivering savings of more than $80 million and initiating multi-million-dollar cybersecurity uplift programs. Shannon is also an active contributor to the profession, publishing and presenting widely and supporting capability development through mentoring and teaching. Qualifications include Bachelor of Business (Accounting), Bachelor of Computing, CPA, Six Sigma Black Belt, and certifications including CIA, CISA, and CISM, alongside ARIC experience across multiple organisations.

Meetings Held

The ARIC met three times in the reporting period as follows:

- Wednesday 12 February 2025
- Thursday 7 August 2025
- Thursday 6 November 2025

Meetings are conducted in a hybrid format, allowing both in-person and virtual participation to accommodate the availability and logistical needs of independent members.

It is acknowledged that the ARIC must meet at least four times each year, preferably in the format of quarterly meetings. However, due to Committee turnover, including the resignation of the Chair and recruitment of their replacement; the scheduled May 2025 meeting did not proceed, and the associated reports were deferred to the August 2025 meeting. The 2026 meeting program will revert to the usual four-meeting format.

Compliance with Terms of Reference

In accordance with the Local Government (General) Regulation 2021 (Regulation), and the OLG Guidelines, the ARIC has worked in accordance with its Terms of Reference.

Compliance is reflected in the 2025 annual attestation statement, which is required under the Regulation to be included in the Annual Report by each NSW council. This attestation statement outlines Council's current level of compliance with mandatory requirements for the ARIC and discloses any areas of non-compliance and alternative measures being implemented.

Committee Activity

During the reporting period, the ARIC fulfilled its oversight role with a focus on governance, risk, and assurance, as required by section 428A of the Act and consistent with the OLG Guidelines.

The ARIC underwent a transition in key positions, including the resignation then commencement of the role of Chairperson and the resignation of one Independent Member role.

Finalisation of the 2024 local government elections precipitated a review of the Committee's terms of reference and its work program. It is noted that Council reviewed and updated its Community Strategic Plan, Operational Plan, Long Term Financial Plan and its Revenue Policy. These updates complied with all statutory obligations, including the Integrated Planning and Reporting Framework.

Council transitioned to revised OLG Quarterly Budget Review Statement Guidelines for Local Government requirements, and a new protocol was established for all Quarterly Reports to be presented to ARIC, by out-of-session circulation when presented to Council and formal reporting in the next available ARIC meeting papers.

To complement the usual reporting of the current Enterprise Risk Register to each ARIC meeting, the Committee has requested a report on one of the most significant residual risks on the register, at each meeting. This provides further depth of insight about the issues facing the organisation, and maintains an active posture on risk awareness and management.

Council undertook several internal audits on its functions, with outcomes and advice on progressive implementation of recommendations reported to ARIC. Internal audits that were reported on over the reporting period included:

- Chemical Handling and Storage
- Development Application Processes
- Records Management System
- Biosecurity Compliance

Council has also maintained an active program of IT security awareness training, including an anti-phishing user testing program, and has adopted a:

- Network and Cyber Security Management Document.

- Cyber Security Operational Standards and Guidelines.
- Data Breach Policy.
- Incident Response Plan.

Future Priorities

Looking forward, Council's Risk Management Framework will remain the corner-stone for the Committee's attention, as a standing item for reporting and discussion.

In that vein, the Committee looks forward to the development and testing of an updated Business Continuity Plan, including any implications it may have to adjust operational practices.

Work will soon commence on an internal audit of the psychosocial hazards facing Council's workplaces, which will position management to respond to this emerging and increasingly significant area of risk.

Renewed attention on Council's Policy Management Framework and associated practices will calibrate the timing of policy reviews a more suitable frequency of review, to avoid review bottlenecks at key moments, such as local government elections.

ARIC is committed to working closely with Council to ensure appropriate controls are in place and that operational practices are optimised to reduce risk and deliver the highest standards of integrity in organisational management and service delivery.

5.2 Investments and Financial Report

File Number: D26/652

Author: Jarrad Shiells, Acting Director - Corporate Services

RECOMMENDATION

That Council note the Investments and Financial Report for April 2026.

INTRODUCTION

The purpose of this report is to provide Councillors with useful and timely information on Council's investments, rate collections, loans and estimated financial position.

BACKGROUND

The Local Government (General) Regulation 2021 requires that Council receive a monthly report detailing all money that has been invested under Section 625 of the *Local Government Act 1993* (the Act). The report must include a certificate as to whether the investment has been made in accordance with the Act, its Regulation and Council's Investment Policy. This certificate appears below the table of investments.

BUDGETARY IMPLICATIONS

Nil.

ATTACHMENTS

1. Investments and Financial Report - April 2026 ⇩

Attachment

2025-26 Investments and Financial Report
April 2026

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INVESTMENTS

1. Investments Portfolio

Council's investments are as listed below in lodgement date order as at 30 April 2026.

Funding Institution	S&P Rating	Date Lodged	Term (Days)	%	Date Due	Principal $
ING BANK	A-3	22/07/2025	301	4.12%	19/05/2026	500,000.00
ING BANK	A-3	29/07/2025	301	4.13%	26/05/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	30/09/2025	301	4.25%	28/07/2026	500,000.00
SUNCORP-METWAY LTD	A+	14/10/2025	182	5.15%	13/10/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	14/10/2025	189	5.20%	20/10/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	4/11/2025	189	4.20%	12/05/2026	500,000.00
SUNCORP-METWAY LTD (BARP)	A+	4/11/2025	210	4.33%	2/06/2026	2,000,000.00
BENDIGO & ADELAIDE BANK LTD	A-	11/11/2025	182	4.25%	12/05/2026	500,000.00
SUNCORP-METWAY LTD	A+	11/11/2025	182	4.10%	12/05/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	11/11/2025	245	4.20%	14/07/2026	500,000.00
Bendigo & ADELAIDE BANK LTD	A-	13/11/2025	187	4.25%	19/05/2026	250,000.00
BENDIGO & ADELAIDE BANK LTD	A-	17/11/2025	183	4.25%	19/05/2026	1,000,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	18/11/2025	245	4.26%	21/07/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	25/11/2025	189	4.23%	2/06/2026	500,000.00
BENDIGO & ADELAIDE BANK LTD	A-	2/12/2025	189	4.30%	9/06/2026	500,000.00
SUNCORP-METWAY LTD	A+	2/12/2025	189	4.30%	9/06/2026	500,000.00
BENDIGO & ADELAIDE BANK LTD	A-	4/12/2025	194	4.30%	16/06/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	9/12/2025	301	4.48%	6/10/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	9/12/2025	301	4.40%	6/10/2026	500,000.00
BENDIGO & ADELAIDE BANK LTD	A-	11/12/2025	187	4.30%	16/06/2026	500,000.00
IMB LTD	BBB+	16/12/2025	162	4.35%	26/05/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	16/12/2025	189	4.30%	23/06/2026	500,000.00
SUNCORP-METWAY LTD	A+	16/12/2025	189	4.40%	23/06/2026	500,000.00
IMB LTD	BBB+	23/12/2025	182	4.35%	23/06/2026	600,000.00
SUNCORP-METWAY LTD	A+	23/12/2025	182	4.45%	23/06/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	6/01/2026	175	4.35%	30/06/2026	500,000.00
BENDIGO & ADELAIDE BANK LTD	A-	8/01/2026	173	4.35%	30/06/2026	500,000.00
IMB LTD	BBB+	13/01/2026	182	4.40%	14/07/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	14/01/2026	181	4.45%	14/07/2026	500,000.00
BANK OF QUEENSLAND	A-	20/01/2026	182	4.50%	21/07/2026	500,000.00
SUNCORP-METWAY LTD	A+	20/01/2026	189	4.40%	28/07/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	20/01/2026	336	4.53%	22/12/2026	500,000.00
BANK OF QUEENSLAND	A-	27/01/2026	161	4.35%	7/07/2026	500,000.00
BANK OF QUEENSLAND	A-	27/01/2026	182	4.55%	28/07/2026	500,000.00
SUNCORP-METWAY LTD	A+	27/01/2026	182	4.32%	28/07/2026	500,000.00
IMB LTD	BBB+	3/02/2026	154	4.30%	7/07/2026	500,000.00
BANK OF QUEENSLAND	A-	3/02/2026	182	4.50%	4/08/2026	500,000.00
IMB LTD	BBB+	3/02/2026	182	4.45%	4/08/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	4/02/2026	272	4.73%	3/11/2026	500,000.00
BANK OF QUEENSLAND	A-	10/02/2026	182	4.70%	11/08/2026	500,000.00
IMB LTD	BBB+	10/02/2026	182	4.50%	11/08/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	17/02/2026	182	4.62%	18/08/2026	500,000.00
SUNCORP-METWAY LTD	A+	17/02/2026	182	4.53%	18/08/2026	500,000.00
BANK OF QUEENSLAND (Wyangala Sewer Handover)	A-	18/02/2026	181	4.75%	18/08/2026	920,914.23
COMMONWEALTH BANK OF AUSTRALIA	AA-	24/02/2026	182	4.65%	25/08/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	24/02/2026	182	4.65%	25/08/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	24/02/2026	210	4.70%	22/09/2026	500,000.00
BENDIGO & ADELAIDE BANK LTD	A-	3/03/2026	189	4.65%	8/09/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	3/03/2026	189	4.70%	8/09/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	10/03/2026	175	4.72%	1/09/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	10/03/2026	175	4.91%	1/09/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	17/03/2026	182	4.86%	15/09/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	17/03/2026	182	5.10%	15/09/2026	500,000.00
COMMONWEALTH BANK OF AUSTRALIA	AA-	24/03/2026	42	4.31%	5/05/2026	500,000.00
BENDIGO & ADELAIDE BANK LTD	A-	24/03/2026	182	5.15%	22/09/2026	500,000.00
BANK OF QUEENSLAND	A-	31/03/2026	182	5.20%	29/09/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	31/03/2026	182	5.25%	29/09/2026	500,000.00
NATIONAL AUSTRALIA BANK LTD	AA-	31/03/2026	210	5.30%	27/10/2026	500,000.00
BANK OF QUEENSLAND	A-	31/03/2026	280	5.25%	5/01/2027	500,000.00
BANK OF QUEENSLAND	A-	7/04/2026	189	4.60%	13/10/2026	500,000.00
BENDIGO & ADELAIDE BANK LTD	A-	21/04/2026	182	5.15%	20/10/2026	500,000.00
BANK OF QUEENSLAND	A-	21/04/2026	189	5.20%	27/10/2026	500,000.00
BANK OF QUEENSLAND (Wyangala Sewer Handover)	A-	28/04/2026	182	5.05%	27/10/2026	1,000,000.00
Total						**$34,270,914.23**

I hereby certify that all the above investments have been placed in accordance with the Act, the Regulations and Council's Investment Policy.
Scott Ellison, **Manager – Finance** 30/4/26

2. Interest Rate

The average interest rate for Council's investments held is 4.56%. At 30 April 2026, average (market rates) interest rates were as follows:

30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	270 Days	1 YR
3.03%	3.29%	4.70%	4.99%	5.01%	5.15%	5.19%	5.24%

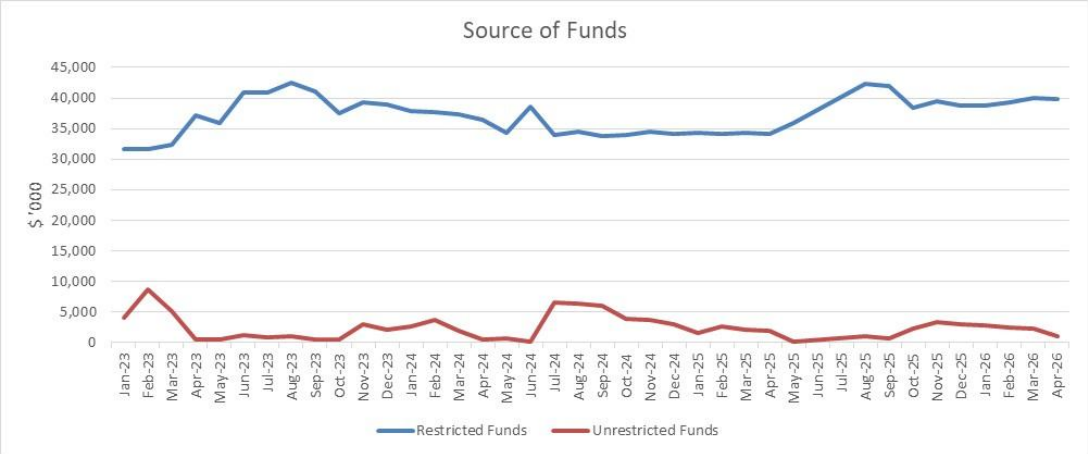
3. General Fund Balance

As at 30 April 2026 balances for Cowra Shire Council for Transaction Accounts and Cash in hand were as follows:

CBA General Account	$	'000
General Fund bank account	$	1,400
On-Call account balance	$	5,250
Cash in hand	$	4
TOTAL	**$**	**6,654**

The table and graph below show Council's source of funds with the split between Restricted and Unrestricted. The unrestricted funds representing the operating capital available to Council at any given time.

Source of Funds	$	'000
Investment Portfolio	$	34,271
Cash and Cash Equivalents - General Ledger	$	6,654
TOTAL	**$**	**40,925**
Represented By:		
Restricted Funds	$	39,821
Unrestricted Funds	$	1,104
TOTAL	**$**	**40,925**



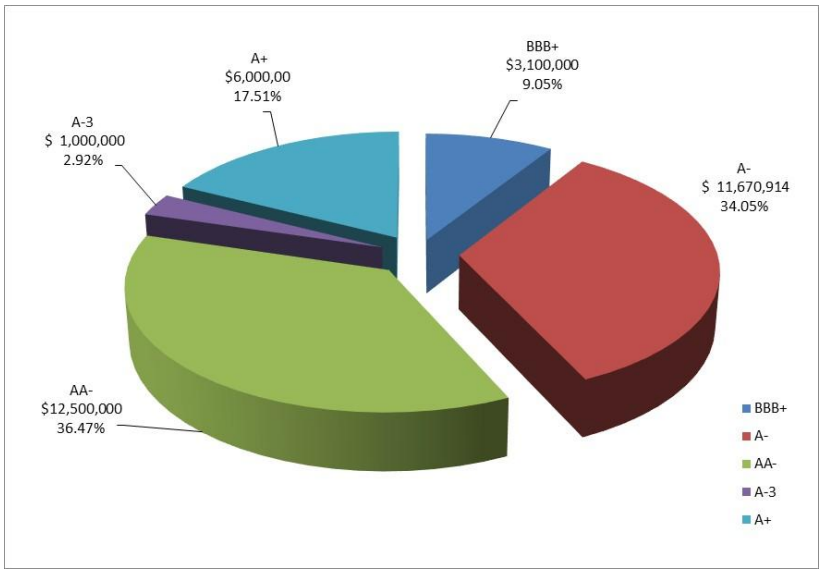
4. Council's Investments – Mix of Investment Ratings

Council's investments are made in accordance with its investment policy and in particular are subject to Section 6 of that policy as follows:

> *"6. **Approved Investments***
>
> *Investments are limited to those allowed by the most current Ministerial Investment Order that has been issued by the NSW Minister for Local Government.*
>
> *All investments must be denominated in Australian Dollars. Authorised new investments as from 12 January 2011 are limited to the following, as per the attached Ministerial Investment Order.*
>
> a. *Any public funds or securities issued by or guaranteed by, the Commonwealth, any State of the Commonwealth or a Territory.*
> b. *Any debentures or securities issued by a Council (within the meaning of the Local Government Act 1993 (NSW).*
> c. *Interest bearing deposits with, or any debentures or bonds issued by, an authorised deposit - taking institution (as defined in the Banking Act 1959(Cwth)), but excluding subordinated debt obligations.*
> d. *Any bill of exchange which has a maturity date of not more than 200 days; and if purchased for value confers on the holder in due course a right of recourse against a bank which has been designated as an authorised deposit-taking institution by the Australian Prudential Regulation Authority.*
> e. *A deposit with the New South Wales Treasury Corporation or investments in an Hour - Glass Investment Facility of the New South Wales Treasury Corporation."*

It should be noted that 100% of Council's investments are as per (c) above.

The following pie-chart shows Council's mix of investments for the period detailing the various classes of investments as per the Standard and Poor's classifications.



Rating Types as per Council's Investment Policy and the Office of Local Government Guidelines

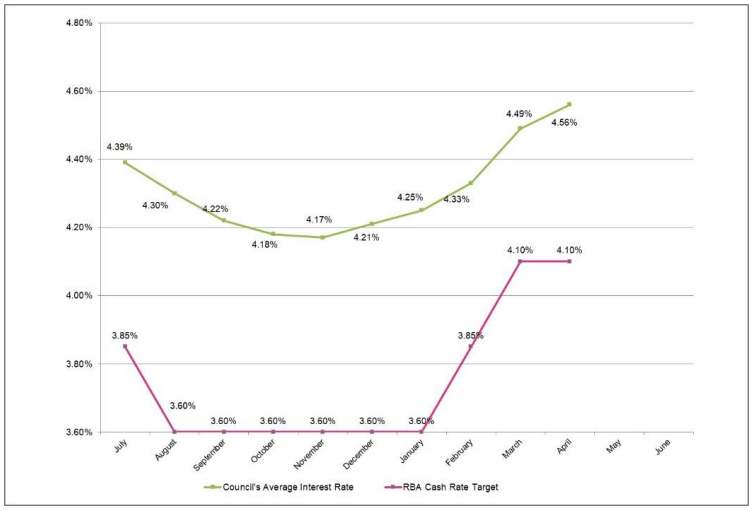
Any securities which are issued by a body or company (or controlled parent entity either immediate or ultimate) with a Standard &Poor's Investors Service, Inc credit rating of "AAA", "AA+", "AA", "AA-" "A+", "A", "BBB+", or "BBB"

5. Interest on Investment Income

2025-26 estimated interest on investments amount is $1,433,560 and has been included in the Budget. Performance of investments is monitored monthly.

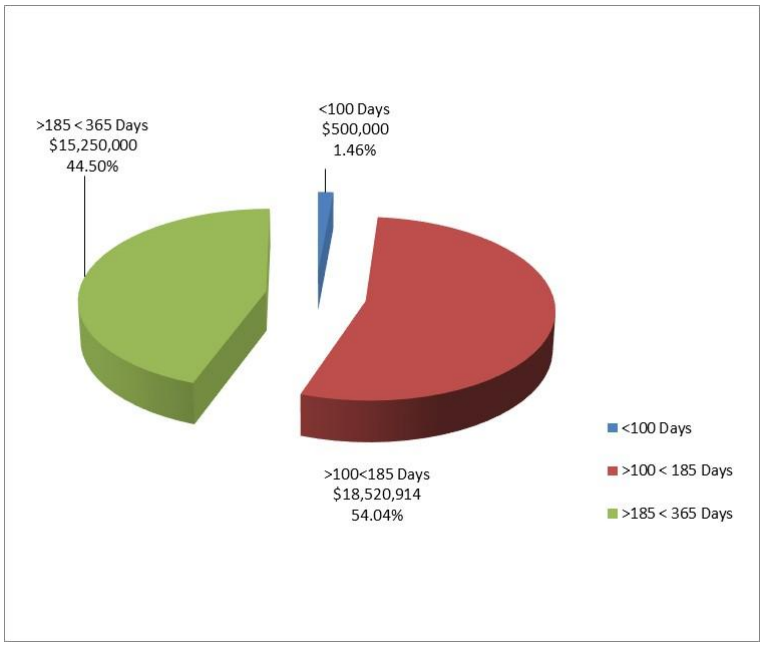
6. Term Deposit Average Monthly Interest Rate Compared to the RBA Cash Rate Target

The following graph compares the average monthly interest rate secured by Council to the RBA Cash Rate Target. Monetary policy decisions by the RBA are expressed in terms of a target for the cash rate, which is the overnight money market interest rate.



7. Maturity Profile of Council's Investments

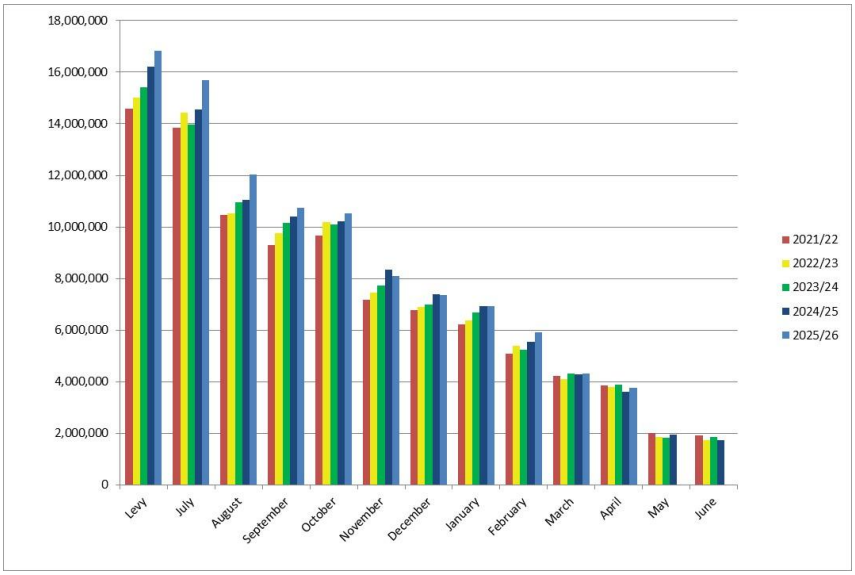
The following pie-chart shows the mix of Council investments for the month by maturity type.



RATES

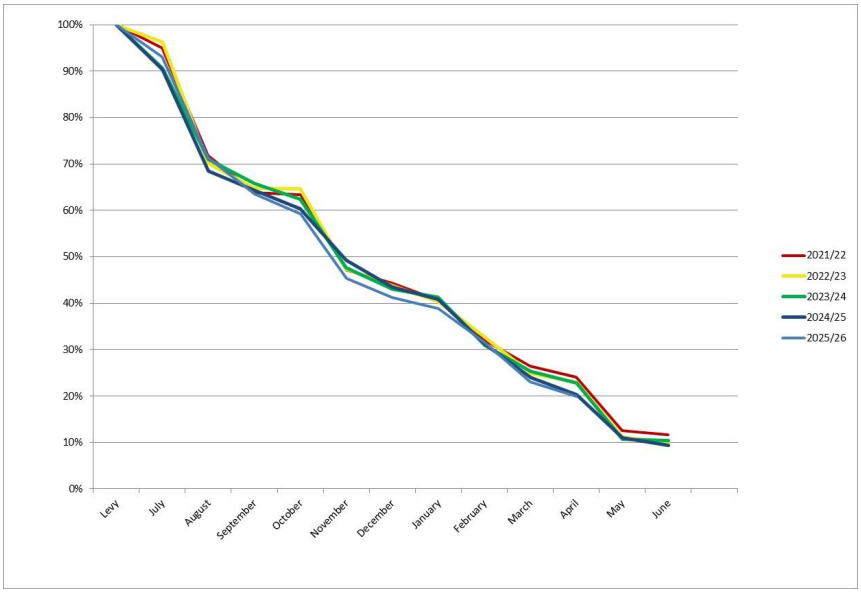
8. Comparison of Rate Collection Progress for 2025-26 to prior years

The following graph shows the total rate levy and arrears collectable as at 30 April 2026.



9. Council Rate Levy - % Comparison

As the levy varies each year, the following graph shows the total percentage of rates and arrears outstanding each month based on 100% being total levy plus total arrears in each year.



10. Council Rate Levy – Arrears and Recovery Action

At the 30 June each year, the total rate arrears figure consists of the unpaid rates from the year just ended together with outstanding balances from previous years.

Arrears at 30 June 2025			$	1,113,275
Collected July 2025 to March 2026	$	952,398		0
Collected in March 2026	$	37,617	$	**-990,016**
Balance as at 30 April 2026	**$**	**990,016**	**$**	**123,259**

11. Indicative Position of General Fund for the Current Year to 30 April 2026

The following table shows Council's current budget result based on the budget set as per Council's Operational Plan for 2025-26.

		Budget Income Statement - 2025/2026 Operating Result - Before Capital Grants & Contributions					Budget Cash at End of Year - 2025/2026				
Resolution		Consolidated	General	Water	Sewer	Waste	Consolidated	General	Water	Sewer	Waste
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000
	Adopted Budget	**(1,030)**	**(1,280)**	**(168)**	**111**	**307**	**36,507**	**17,187**	**6,518**	**10,019**	**2,783**
	Adopted1st Quarter Review	**(913)**	**(1,351)**	**(417)**	**76**	**779**	**36,576**	**17,732**	**5,738**	**10,312**	**2,794**
	Adopted 2nd Quarter Review	**(625)**	**(944)**	**(480)**	**71**	**728**	**40,093**	**18,408**	**7,337**	**11,319**	**3,029**
17/26	Loan Discharge Fee- Sewer Treatment Plant	(595)			(595)		(595)			(595)	
17/26	Loan Discharge Fee- Civic Centre Refurbishment	(50)	(50)				(50)	(50)			
	End of 3rd Quarter- Prior to Review	**(1,270)**	**(994)**	**(480)**	**(524)**	**728**	**39,448**	**18,358**	**7,337**	**10,724**	**3,029**

LOANS

12. Interest Rate

The average interest rate for Council's current loans is 5.11%. Weighted Average Interest Rate (based on principal outstanding) is 5.68%.

13. Loan Summary

Summary of Current Loans and Purpose as at 30 April 2026.

Loan №	Lender	Date Obtained	Due Date	Principal $	Interest Rate%	Principal $ O/S 30/4/26	Interest $ O/S 30/4/26	Total $ O/S 30/4/26
	GENERAL							
241B	COMMONWEALTH BANK (VAUX ST DRAINAGE WEST)	18/12/2006	18/12/2036	166,000	6.35	97,482	39,488	136,970
242B	COMMONWEALTH BANK (MULYAN OVAL AMENITIES)	22/08/2007	24/08/2037	95,000	6.80	59,140	26,576	85,717
257	COMMONWEALTH BANK (CIVIC CENTRE REFURBISHMENT)	4/03/2026	4/12/2034	762,289	6.08	762,289	206,166	968,455
245	NATIONAL AUST. BANK (CIVIC CENTRE REFURBISHMENT)	29/06/2009	29/06/2029	234,000	8.33	70,749	11,720	82,469
250	NATIONAL AUST. BANK (DRAINAGE IMPROVEMENTS)	28/06/2013	28/06/2028	250,000	6.36	54,100	4,388	58,488
253A	NSW TREASURY (DEPOT REDEVELOPMENT - STAGE 1)	27/06/2016	27/06/2026	400,000	2.63	11,334	75	11,409
253B	NSW TREASURY (AIRPORT SUBDIVISION)	27/06/2016	27/06/2026	1,478,993	2.63	41,906	276	42,181
253C	NSW TREASURY (CEMETERY EXPANSION)	27/06/2016	27/06/2026	250,000	2.63	7,082	47	7,128
254A	NSW TREASURY (DEPOT REDEVELOPMENT - STAGE 2)	11/05/2020	11/05/2040	764,126	2.41	580,630	107,127	687,757
254B	NSW TREASURY (CBD FOOTPATH REFURBISHMENT/STREET CONSTRUCTION)	11/05/2020	11/05/2040	1,502,039	2.41	1,141,341	210,579	1,351,920
254C	NSW TREASURY (LOW LEVEL BRIDGE REPAIRS)	11/05/2020	11/05/2040	183,743	2.41	139,619	25,760	165,379
						2,965,672	**632,201**	**3,597,874**
	WASTE							
255	NSW TREASURY (MRF AMENITIES/ADMINISTRATION BUILDING)	28/06/2024	28/06/2044	450,000	5.76	427,852	266,377	694,229
						427,852	**266,377**	**694,229**
	WATER							
238	COMMONWEALTH (CBD MAINS REPLACEMENT)	22/02/2006	23/02/2031	1,000,000	6.03	332,365	57,523	389,889
241A	COMMONWEALTH BANK (WATER MAIN REPLACEMENT)	18/12/2006	18/12/2036	1,256,000	6.35	737,842	298,883	1,036,725
242A	COMMONWEALTH BANK (1C1 ZONE)	22/08/2007	24/08/2037	1,286,500	6.80	800,457	359,709	1,160,166
251	WESTPAC (EMERGENCY WATER SUPPLY CONSTRUCTION)	28/06/2013	27/06/2033	1,186,124	6.566	613,040	162,359	775,400
						2,483,704	**878,476**	**3,362,180**
	SEWERAGE							
256	COMMONWEALTH BANK (SEWER TREATMENT PLANT)	4/03/2026	4/5/2040	5,489,914	6.32	5,489,914	2,882,416	8,372,330
						5,489,914	**2,882,416**	**8,372,330**
	GRAND TOTAL					**11,367,142**	**4,659,471**	**16,026,613**

2026/16848

5.3 Payroll Tax Update

File Number: D26/657

Author: Jarrad Shiells, Acting Director - Corporate Services

RECOMMENDATION

That Council:

1. **Notes Revenue NSW has finalised a payroll tax review and issued assessment notices for the financial years ended 30 June 2024 and 30 June 2025, resulting in an additional net payroll tax liability of $122,038.19.**
2. **Note payment will be made by 30 June 2026 and approves payment of the assessed payroll tax liability.**
3. **Delegates authority to the Director of Corporate Services to confirm acceptance of the payment arrangement with Revenue NSW in writing and to authorise and make payments in accordance with the agreed terms.**
4. **Approves any necessary budget variation to recognise and allocate the expenditure to the appropriate cost centre(s) and/or fund(s), with the variation to be processed following this resolution and reflected in the quarter 4 budget review.**
5. **Notes management will continue to meet ongoing payroll tax lodgement obligations in accordance with Revenue NSW requirements.**

INTRODUCTION

Revenue NSW has finalised a payroll tax review of Council and issued assessment notices for the financial years ended 30 June 2024 and 30 June 2025. The assessments follow Revenue NSW correspondence commencing 2 April 2025 and subsequent review outcomes finalised on 30 April 2026. This report seeks Council approval to make a late payment by 30 June.

BACKGROUND

Historically, Revenue NSW has advised Council that wages paid by councils are generally exempt from payroll tax, except where wages relate to prescribed activities that are excluded from exemption. On 02 April 2025, Revenue NSW wrote to Council requesting information to determine whether Council's wage payments in 2023/24 related to any non-exempt activities, including where wage apportionment may be required for supporting and administrative functions. Council provided the information requested as part of the review process and subsequently provided a voluntary disclosure (received by Revenue NSW on 08 December 2025, per their advice).

On 20/03/2026, Revenue NSW issued preliminary findings indicating potential payroll tax liability across multiple years (2022–2025 and a part period in 2025/26) based on the information provided. Following discussions with Council officers, where it was pointed out that council had previously been advised it was exempt from any payroll tax liability, Revenue NSW advised on 28 April 2026 that a compromise determination would be applied, limiting assessments to the financial years ended 30 June 2024 and 30 June 2025. Revenue NSW issued finalisation advice and assessment notices on 30 April 2026.

The assessment outcome advised by Revenue NSW is summarised below.

Revenue NSW assessment summary

Tax year ended	Total NSW taxable wages	NSW threshold	Taxable wages	Rate	Payroll tax liability
30 June 2024	$2,307,961.00	$1,200,000.00	$1,107,961.00	5.45%	$60,383.87
30 June 2025	$2,331,272.00	$1,200,000.00	$1,131,272.00	5.45%	$61,654.32
Total					$122,038.19

Assessment notices specify payment due by 21 May 2026. Council intends to finalise payment by 30 June 2026. Council approval is sought to proceed with payment and to confirm acceptance of the payment terms in writing following the meeting.

Key dates (summary)

- 02 April 2025: Revenue NSW requested information regarding non-exempt activities and related wages (2023/24 focus).
- 08 December 2025: Council voluntary disclosure provided (per Revenue NSW advice).
- 20 March 2026: Revenue NSW preliminary findings issued (multi-year preliminary liability).
- 28 April 2026: Revenue NSW advised compromise determination; assessments limited to FY ended 30 June 2024 and 30 June 2025.
- 30 April 2026: Revenue NSW issued finalisation advice and assessment notices.
- 21 May 2026: Payment due date; commencement of proposed interest-free period.

BUDGETARY IMPLICATIONS

The assessed payroll tax liability is $122,038.19 and will be paid by 30 June 2026, subject to Council approval. The expenditure will be funded from the business units set out in Table below:

Business Unit		Payroll Tax
Public Cemeteries		8,288.88
Water		84,094.99
Sewer		29,654.31
		122,038.19

The ongoing tax liability is not currently reflected in the long-term financial plan on public exhibition. This will be included in the plan prior to its adoption at the end of June and in the upcoming quarter 4 budget review.

ATTACHMENTS

Nil

5.4 Donation Request _ Takisha Pollard

File Number: D26/694

Author: Jarrad Shiells, Acting Director - Corporate Services

RECOMMENDATION

That That Council provide a donation of $550 from the Section 356 Donations – General budget to assist the Jyedon Memorial Team to participate in the Blacktown Knockout to be held on 19 September 2026 in Blacktown, NSW.

INTRODUCTION

Council has received an application for financial assistance from Ms Takisha Pollard seeking a donation of $550 to support the establishment and participation of the Jyedon Memorial Team in the Blacktown Knockout, including assistance with essential participation items such as water bottles, gym bags and team equipment. The team has been formed to ensure Cowra players have an opportunity to participate and maintain local representation at a significant and recognised sporting event.

BACKGROUND

The Blacktown Knockout is a recognised community sporting event. The Jyedon Memorial Team is a newly formed local initiative intended to provide Cowra-based players with the opportunity to participate in the event on 19 September 2026 at Blacktown. The applicant has advised the team is being formed in memory of Jyedon, a young Indigenous boy, and aims to honour his memory through a positive community sporting initiative that strengthens connection and participation. As a new team, the application states there are limited funds available ($150) and the team is seeking support to cover essential participation costs associated with attending the event. The donation requested is $550.

The applicant has also noted local support is being sought and/or provided through CINC and Club Cowra.

The request is consistent with Council's Donations Policy objectives as it supports local sporting participation and community connection, assists a team with limited capacity to fund essential participation costs from other sources, and encourages broader community participation through a recognised sporting event.

BUDGETARY IMPLICATIONS

Approving this donation of $550 will reduce the uncommitted balance of the 2025–26 Section 356 Donations – General budget to $3,464

ATTACHMENTS

1. Takisha Pollard Donation Request 29 Apirl 2026 ⇩

Cowra Council

Cowra Shire Council
Private Bag 342
Cowra NSW 2794
Phone: 02 6340 2000
council@cowra.nsw.gov.au
www.cowracouncil.com.au

Application for Financial Assistance/Donation

Section 1 – Applicant Details

Proposed recipient	
Organisation legal status (*tick where applicable*)	Non-for-profit ☐ Charity ☐ Incorporated ☐ Business ☐ N/A ☒
Contact Details	Name: Takisha Pollard Mobile: 0461 565 584 Email: takishapollard41@gmail.com Mailing Address:14 Logan St, Cowra NSW 2794

Section 2 – Details of Event/Activity

Name	Jyedon Memorial Team
Responsible Organisation	Blacktown Red Belly Warriors Knockout
Date	19 September 2026
Location	Blacktown, NSW
General description of the event/activity	The Jyedon Memorial Team has been established to enable Cowra players to participate in the Blacktown Knockout in September 2026. The team has been formed in memory of a young Indigenous boy who tragically died at just 2 years of age and aims to bring the community together through sport while honouring his memory in a respectful and positive way. This initiative ensures local representation continues this year, particularly as the Erambie All Blacks are not entering a team. It provides an opportunity for local players to remain involved, connected and supported through participation in a recognised community sporting event.

Section 3 – Financial Details

Type of support requested	Financial ☒ In-kind support ☐		
Value of assistance sought	$550	Total cost to the recipient	
Current funds available	$150		
Is support provided by other organisations?	Yes ☒ No ☐	If yes, what amount? CINC, Club Cowra, The Lachie Café	

	in the form of uniforms and other material contributions.
What would be the effect if Council did not provide a donation?	Without Council support, the team will have limited capacity to cover essential participation costs such as uniforms, registration and equipment. This will place additional pressure on players and organisers and may impact the team's ability to effectively participate and represent Cowra at the event.
Will the event/activity support charities?	Yes ☐ No ☒ If yes, what amount?
Has Council previously financially assisted the proposed recipient?	Yes ☐ No ☒ If yes, when?

Section 4 – Eligibility

An application for a donation must fit one of the following categories.

☐ Community development projects – projects that meet an identified community need, have been developed in consultation with the community and encourage participation in the development of the project.

☐ Festivals and special events which enhance community spirit.

☐ Support for a locally based voluntary community service or program where the majority of its income is fundraising.

☒ Local community, charity and not for profit activities or events that may be conducted outside the shire, but provide a meaningful benefit to the shire's residents.

☒ To assist an individual's, group's or team's sporting, cultural or academic participation at a significant and recognised level.

☐ Community, charity and not-for-profit organisation's use of Council owned and controlled facilities including halls, sporting grounds and other venues.

Section 5 – Objectives

To ensure your application is in accordance with the purpose of Council's Donation Policy, please provide responses to the following objectives:

Objective 1: To assist local service, cultural, sporting, charitable or not-for-profit organisations and comparable organisations from beyond the shire providing services that benefit shire residents.
This application supports the establishment of the Jyedon Memorial Team, a local sporting initiative that provides Cowra players with the opportunity to participate in the Blacktown Knockout. With the Erambee All Blacks not entering a team this year, their players have joined this initiative, ensuring local representation continues. This benefits the Cowra community by keeping players engaged and connected through sport.

Objective 2: To assist organisations to conduct quality cultural, sporting and community service programs or events which cannot attract sufficient funds from other sources.
The team requires funding to cover essential costs such as registration, travel and uniforms. As a newly formed team, available funds are limited and only small amounts of local support have been secured. Council's contribution will help cover these core expenses and ensure the team can participate.

Objective 3: To contribute towards the achievement of Cowra Shire Council objectives under Council's Delivery Program and Operational Plan, including ensuring inclusive access to community resources, services and facilities, and promoting equitable opportunities for people with disabilities.
This initiative supports Council's objectives by encouraging inclusive community participation in sport. It provides an opportunity for local players who might otherwise miss out this year, promoting community connection, teamwork and overall wellbeing.
Objective 4: To encourage and facilitate broad community participation in cultural, sporting and community service programs and events.
The Jyedon Memorial Team encourages strong community participation by bringing together players from different groups, including Erambee All Blacks players, along with local supporters and businesses. This strengthens community spirit and promotes ongoing engagement in positive sporting activities.

Signed: T Pollard

Print Name: Takisha Pollard

Position in organisation (if relevant): N/A

Date: 29/04/2026

Council's Delivery Program, Operational Plan and Donations Policy can be found on our website: www.cowracouncil.com.au

5.5 S355 Committee Draft Minutes – Cowra Civic Centre Reference Group

File Number: D26/698

Author: Jarrad Shiells, Acting Director - Corporate Services

RECOMMENDATION

1. **That Council note the draft minutes from the Civic Centre Reference Group meeting held on 30 April 2026.**

2. **That Council appoint Courtney Preo to the Civic Centre Reference Group.**

3. **That Council remove development of a new Cultural Plan from the Council's operational plan.**

4. **That Council consider reframing and renaming the Civic Centre Reference Group into the Cowra Cultural Advisory Group.**

5. **That a draft delegation be developed for the proposed Cowra Cultural Advisory Group.**

INTRODUCTION

A meeting of the Civic Centre Reference Group was held on 30 April 2026. A copy of the draft minutes from that meeting is included at Attachment 1. for information and consideration of the recommendations above.

A key outcome of the meeting included a recommendation for council to reframe and rename the committee to a Cowra Cultural Advisory Group with a revised and expanded delegation.

BUDGETARY IMPLICATIONS

Nil

ATTACHMENTS

1. Draft Minutes - Civic Centre Reference Group - 30 April 2026 ⇩

MINUTES

CCC Reference Group S355

Location

Council Chambers – Committee Room One

8:00am

Thursday, 30th April 2026

Cowra Council

Cowra Civic Centre

Thursday, 30th April 2026

AGENDA

Meeting commenced approximately 8:05am

1. WELCOME

1.1. Acknowledgement of Country – Read by Wendy Brooks (Chair)

1.2. Attendees & Apologies

1.2.1. Attendees: Wendy Brooks (Chair), Larissa Pullen (via Teams), Alan Dalton (via Teams), Maryann Wright, Cr Ruth Fagan, Cr Erin Watt, Jarrad Shiells (Civic Centre Manager)

2. CONFIRMATION OF MINUTES

2.1. Confirmation of minutes from previous meeting 16.10.2025

Moved: Cr Erin Watts
Seconded: Cr Ruth Fagan

3. LATE REPORTS (Supported - no objections to changes)

3.1. Civic Centre Revenue Policy FY 2026-27

- Jarrad Shiells (Manager) discussed changes to the proposed with the following highlighted and discussed with the group
- Reference group supported changes to the revenue policy to go on public exhibition.

3.2. Cowra Council Cultural Plan (supported – no objections)

- Lead by Ruth and Alan, discussed the 2014-2018 cultural plan and if costly consultation is required to renew.
- Initially developed to assist with applying grants and was (but no longer required) by State governments for grant applications.
- Elements of the plan can be absorbed into other existing plans
- Proposed extending the scope of the Civic Centre Reference Group and potentially reframing to 'Cowra Cultural Advisory Committee' or similar. Enabling the group to focus on culture more widely in the Cowra.

4. OTHER BUSINESS

Moved: Cr Ruth Fagan
Seconded: Wendy Brooks
That the scope of the reference group be extended to include a wider cultural focus with in Cowra and reframe/rename to 'Cowra Cultural Advisory Group'

Moved: Cr Erin Watt
Seconded: Cr Ruth Fagan
That the reference group support an invitation for Courtney Preo join the reference group.

Cowra Council

5. NEXT MEETING DATE

5.1. June 2026 (date and time TBC) – Thursday 17/6/2025 8am

6. MEETING CLOSE

Approx. 8.46 am

5.6 Third Quarter Budget Review 2025-26

File Number: D26/704

Author: Jarrad Shiells, Acting Director - Corporate Services

RECOMMENDATION

1. **That Council note the 2025-26 Third Quarter Budget Review Report, including that a surplus of $1,491,000 is projected for the financial year.**

2. **That Council approve the 2025-26 Third Quarterly Budget Review Statement for submission to the Office of Local Government.**

INTRODUCTION

The 2025-26 Third Quarter Budget Review Report includes adjustments to the annual budget to account for operational matters over the period, with key changes identified in the Executive Summary.

Council is also required to submit the attached Quarterly Budget Review Statement to the Office of Local Government, which is prepared in the designated format and reflective of amendments detailed in the Third Quarter Budget Review Report.

BACKGROUND

The attached reports indicate that Council continues to manage its budget prudently. While there is a $2.221m negative variation on the projected budget result, a positive operating surplus of $1.491m is expected.

Net operating result by fund (includes capital grants and contributions)

Fund	Original Estimate ($000's)	1st Quarter Variation ($000's)	2nd Quarter Variation ($000's)	3rd Quarter Variation ($000's)	Revised Estimate for 30/06/2026 ($000's)
General	$ 3,463 Surplus	$ 71 Deterioration	$ 1,477 Deterioration	$ 1,247 Deterioration	$ 668 Surplus
Waste	$ 642 Surplus	$ 472 Improvement	$ 300 Deterioration	$ 85 Deterioration	$ 729 Surplus
Water	$ 133 Deficit	$ 158 Deterioration	$ 1,133 Improvement	$ 220 Improvement	$ 622 Surplus
Sewer	$ 181 Surplus	$ 35 Deterioration	$ 5 Deterioration	$ 669 Deterioration	$ 528 Deficit
Total	$ 4,154 Surplus	$ 208 Improvement	$ 649 Deterioration	$ 2,221 Deterioration	$ 1,491 Surplus

Key factors in the reduced surplus expectations include:

- The deferral of capital projects for Mulyan Park and West Cowra Recreation Ground female changerooms resulting in a reduction of capital grant funding in this year of $1,495,000
- $170,000 for Cowra water treatment plant operating expenses based on current actual running costs.
- $74,806 for Wyangala water treatment plant operating expenses based on current actual running costs.
- $158,252 for Cowra Water Cycle Management (IWCM) due to a number of variations to the original contract price for works including $81,503 for Cowra WTP replacement deferral study.
- $595,333 in break loan fees for Loan No.244

A more detailed summary of third quarter variations is included in the attached 2025-26 Third Quarter Review Report – Executive Summary.

ATTACHMENTS

1. 2025-26 Third Quarter Budget Review – Executive Summary ⇩
2. 2025-26 Third Quarter Budget Review – Report ⇩
3. 2025-26 Third Quarterly Budget Review Statement – OLG Return ⇩

Cowra Shire Council
Private Bag 342
Cowra NSW 2794

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council@cowra.nsw.gov.au
www.cowracouncil.com.au

For Council Meeting to be held on
Monday 25 May 2026

Memorandum

To: Councillors & Manex

From: Acting Director – Corporate Services

Date: 19 May 2026

Re: **Budget 2025-26: Third Quarter Review - Quarterly Budget Review Statement**

☐ Urgent ☐ For Review ☐ Please Comment ☒ For Information ☐ Please Recycle

The Third Quarter Review for the year ending June 2026 is attached for the consideration of Councillors. This matter is listed on the agenda for the Council Meeting to be held at **5.30pm on Monday 25 May, 2026**.

I refer councillors to the attached summary that identifies the key variations that have contributed to this revised result. If you have any further enquiries, please contact the relevant Director or the General Manager before the meeting.

Format of Budget Review
The attached budget review is produced using the same format as the Long-Term Financial Plan. Utilisation of this reporting format allows Council to view how quarterly adjustments will affect Council's externally reported Income Statement.

The critical column to be reviewed by Council in the budget review process is the $ Variance 3rd Quarter column. If there is no recommended adjustment in this column management is indicating that the original income or expenditure estimate is still appropriate.

A figure in the Variance 3rd Quarter column indicates a recommended change (reforecast) to the budget and therefore the budget result. Wherever possible, if additional funds are required, the management philosophy is that savings are to be realised in other areas over the course of the year.

A summary of the net operating result including capital grants and contributions by fund:

Fund	Original Estimate ($000's)	1st Quarter Variation ($000's)	2nd Quarter Variation ($000's)	3rd Quarter Variation ($000's)	Revised Estimate for 30/06/2026 ($000's)
General	$ 3,463 Surplus	$ 71 Deterioration	$ 1,477 Deterioration	$ 1,247 Deterioration	$ 668 Surplus
Waste	$ 642 Surplus	$ 472 Improvement	$ 300 Deterioration	$ 85 Deterioration	$ 729 Surplus
Water	$ 133 Deficit	$ 158 Deterioration	$ 1,133 Improvement	$ 220 Improvement	$ 622 Surplus
Sewer	$ 181 Surplus	$ 35 Deterioration	$ 5 Deterioration	$ 669 Deterioration	$ 528 Deficit
Total	$ 4,154 Surplus	$ 208 Improvement	$ 649 Deterioration	$ 2,221 Deterioration	$ 1,491 Surplus

DETAILED COMMENTARY

There are a small number of variations in the Third Quarter and these are detailed below with comments provided by the General Manager or relevant Director in relation to matters considered warranting further explanation:

Please Note: Page Numbers refer to the Numbers on the attached spreadsheet (not laptop numbers)

General Manager's Office (Page 14)

The General Manager's Office wages budget has been reduced by $15,000 due to higher-than-budgeted levels of leave being taken.

Human Resources (Page 14)

The Human Resources wages budget has been reduced by $30,000 due to higher-than-budgeted levels of leave being taken, and the vacancy during the recruitment period for the HR Manager position.

An additional $10,000 has been added to the budget for pre-employment expenses due to a large number of new employees starting.

An additional $10,000 has been included for recruitment expense, this is funded by wage savings in other areas.

$15,000 of the wages budget for Work Health and Safety has been transferred to other operating expenses as the position is currently under recruitment.

General Manager - Overheads (Page 15)

The budget for annual leave has been increased by $35,000 due to higher-than-budgeted levels of leave being taken.

The budget for long service leave has been increased by $27,000 due to staff retirement.

Corporate Services (Page 16)

The budget for Corporate Services wages has been reduced by $70,000. This is due to position vacancies throughout the year, as well as higher-than-budgeted levels of leave being taken.

General Purpose Revenue (Page 17)

An additional $35,000 has been included for debt recovery expenses, this is fully offset by a matching increase in income from rate legal action.

The interest on investments budget has been increased by $294,070 due to higher-than-budgeted interest rates.

Information Technology (Page 19)

The budget for software licenses has been increased by $90,000 due to rising licence costs from software adding AI elements. This is partially offset by $50,000 savings in other

operating expenses due to reduced use of consultants, and $20,000 savings in wages due to periods of position vacancies. The IT team are currently reviewing all software licenses to find where savings can be made and to determine what the software licenses budget needs to be going forward in the Long Term Financial Plan.

Art Gallery (Page 21)

Budgets for art sales income and expenditure have been increased due to a high level of sales in this financial year.

Civic Centre (Page 22)

Revenue budgets have been adjusted upward by $33,128 due to higher than expected sales in Cinema and Bar. Increase in wages and expenditure based on projected actuals and increase in activity and sales $54,165 collectively.

Loan 257 has been included to refinance loan 249, as well as associated break costs.

Corporate Services - Overheads (Page 24)

The budget for annual leave has been increased by $60,000 due to staff retirement and higher-than-budgeted levels of leave being taken.

The budget for long service leave has been increased by $50,000 due to staff retirement.

Environmental Services (Page 26)

The budget for Section 94A (now known as Section 7.12) contribution income has been increased by $150,000.

$30,000 of the wages budget for Environmental Services has been transferred to other operating expenses due to contractor usage during position vacancies.

Infrastructure & Operations Administration (Page 28)

The salaries budget for Infrastructure and Operations administration has been reduced by $187,717. This amount is for 4 years of grant-funded project management wages across multiple staff members and has been transferred to the Cowra Emergency Drought Supply project.

Technical Services (Page 29)

Capital projects for solar installation and battery storage, as well as 50% grant funding, have been deferred to the 2027 financial year.

Plant & Depot Operations (Page 30)

Depot redevelopment stage 3 and proposed loan funding have been deferred to the 2027 financial year.

Plant hire income has been increased by $32,208 based on changes to plant hire usage throughout the rest of the budget.

Transport for NSW Maintenance/Construction (Page 32)

Adjustments have been made to income and expenditure to align budgets with ordered works. These adjustments have no impact on the net result of this program.

Cowra Street Maintenance (Page 34)

$102,120 of the Cowra streets maintenance and heavy patching program funded by the Regional Emergency Road Repair Fund has been brought forward from the 2027 financial year.

Cowra Street Construction (Page 35)

The capital Japanese Gardens carpark upgrade project and matching grant funding have been deferred to the 2027 financial year.

Rural Road Maintenance (Page 36)

Budgets have been added for flood repair expenditure and income for works completed in this quarter.

Village Streets (Page 38)

The budget for village streets maintenance has been increased by $25,000 based on current actuals.

Bridges (Page 40)

Income of $45,942 has been included as the final payment of the Local Roads and Community Infrastructure Round 2 grant for George Campbell Bridge was received.

Drainage (Page 42)

The balance of the West Cowra drainage improvements capital project and proposed loan funding have been deferred to the 2027 financial year.

Public Cemeteries (Page 45)

A budget of $79,802 has been included for war graves upgrade. This is fully funded by the Department of Veterans' Affairs.

Swimming Pool (Page 47)

$21,769 of pool operating expenses has been allocated to a capital project for upgrade of the men's showers at the aquatic centre.

Parks, Gardens & Reserves (Page 48)

The wages budget for parks and gardens has been increased by $30,000. This amount has been reallocated from the sportsfields wages budget.

Sportsfields (Page 49)

The operating expense budget for sportsfields has been increased by $40,000. This is due to high water usage throughout the dry summer.

The capital projects for Mulyan Park and West Cowra Recreation Ground female changerooms, and matching grant funding, have been deferred to the 2027 financial year.

Caravan Park (Page 53)

The capital project for central precinct redevelopment – internal roads has been deferred to the 2027 financial year.

Saleyards (Page 54)

The budget for other operating expenses at the saleyards has been increased by $50,000. This is partially due to the increased water costs from high truck wash utilisation (the income budget for which was increased by $50,000 in the second quarter review) and is in line with the prior year's actual expenditure.

Council Building & Structures Maintenance (Page 55)

The budget for general building maintenance operating expense has been reduced by $48,344 as expenses have been more accurately allocated to specific buildings.

Infrastructure & Operations Overheads (Page 56)

The budget for sick leave has been increased by $120,000 due to higher-than-budgeted levels of leave being taken.

Waste Fund (Pages 57-63)

The waste fund program has been restructured to match the Long Term Financial Plan.

Waste Disposal (Page 58)

The MRF wages budget has been reduced by $35,000 due to higher-than-budgeted levels of leave being taken.

Other Waste Operations (Page 62)

A capital budget of $49,990 has been included for purchase of a landfill leachate pump.

Waste Administration & Overheads (Page 63)

The capital project for solar installation and battery storage and 50% grant funding have been deferred to the 2027 financial year.

The budget for annual leave has been increased by $35,000 due to higher-than-budgeted levels of leave being taken.

Water (Page 64)

Income from standpipe sales has been increased by $27,669 due to the dry summer.

The budget for Cowra Water Cycle Management (IWCM) has been increased by $158,252. This is partially funded by an additional $30,064 in grant income, with the balance of the additional expenditure 50% funded by the sewer fund. A number of variations were made to the original contract price for additional works, the biggest being $81,503 for Cowra WTP replacement deferral study.

The budget for project engineer expenses has been reduced by $75,918 due to staff leave and time being allocated to specific projects.

Cowra water treatment plant operating expense has been increased by $170,000 based on current actual running costs. Please note that this also includes electricity costs which were previously incorrectly being costed to pump station energy costs.

Wyangala water treatment plant operating expense has been increased by $74,806 based on current actual running costs.

$40,000 in capital expenditure has been reallocated from AC water mains replacement to Young Road water main upgrade.

The following capital projects have been deferred to the 2027 financial year:

- Mains replacement – Brisbane St west
- High lift pump station – PFC installation and 50% grant funding

Sewer (Page 67)

A budget of $87,537 has been included as the sewer fund contribution for IWCM.

The budget for project engineer expenses has been reduced by $75,918 due to staff leave and time being allocated to specific projects.

A budget of $76,000 has been included for airport sewer pump out. This expense was previously being costed to sewer pumping stations operating expenses.

Sewer pumping stations operating expense has been increased by $40,000 based on current actual running costs.

Loan 256 has been included to refinance loan 244, as well as associated break costs.

Cowra Shire Council
2025-2026 Financial Year
3rd Quarter Review

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INCOME STATEMENT	CONSOLIDATED							
$'000	Actual 2025	Budget 2026	September QBRS Variance	December QBRS Variance	March QBRS Variance	Revised Estimate	Actual YTD	
Income from continuing operations								
Rates and annual charges	16,907	17,754	72	34	54	17,914	17,079	95%
User charges and fees	16,783	15,700	928	923	369	17,919	9,051	51%
Other revenue	2,216	2,253	2	23	16	2,294	897	39%
Grants and contributions provided for operating purposes	9,217	8,474	1,517	1,089	210	11,289	5,616	50%
Grants and contributions provided for capital purposes	4,726	5,184	91	(938)	(1,532)	2,805	1,343	48%
Interest and investment income	2,484	1,675	0	0	294	1,969	1,422	72%
Other income	218	213	0	0	0	213	157	74%
Net gains from the disposal of assets	212	242	0	66	0	307	66	21%
Total Income	**52,764**	**51,494**	**2,610**	**1,197**	**(591)**	**54,710**	**35,631**	
Expenses from continuing operations								
Employee benefits and on-costs	18,645	19,311	370	206	(343)	19,543	13,558	69%
Materials and contracts	18,394	16,092	1,019	1,643	1,305	20,058	12,445	62%
Borrowing costs	824	820	0	(27)	580	1,374	1,203	88%
Depreciation, amortisation and impairment	9,731	9,474	950	0	0	10,424	7,825	75%
Other expenses	1,497	1,643	64	25	88	1,820	1,134	62%
Total Expenses	**49,090**	**47,341**	**2,402**	**1,846**	**1,631**	**53,220**	**36,165**	
Net Operating Result	**3,673**	**4,154**	**208**	**(649)**	**(2,221)**	**1,491**	**(534)**	
Net operating result before grants and contributions provided for capital purposes	**(1,053)**	**(1,030)**	**117**	**288**	**(689)**	**(1,314)**	**(1,877)**	

INCOME STATEMENT $'000		Actual 2025	Budget 2026	September QBRS Variance	December QBRS Variance	March QBRS Variance	Revised Estimate	Actual YTD	
Income from continuing operations									
Rates and annual charges			8,472	32	19	35	8,558	8,531	100%
User charges and fees			7,599	500	903	341	9,342	2,467	26%
Other revenue			1,025	2	23	16	1,066	324	30%
Grants and contributions provided for operating purposes			8,474	1,517	854	162	11,007	5,547	50%
Grants and contributions provided for capital purposes			4,743	0	(1,884)	(1,430)	1,430	560	39%
Interest and investment income			1,492	0	0	294	1,786	1,296	73%
Other income			196	0	0	0	196	148	76%
Net gains from the disposal of assets			242	0	66	0	307	66	21%
Total Income			**32,241**	**2,051**	**(20)**	**(581)**	**33,691**	**18,939**	
Expenses from continuing operations									
Employee benefits and on-costs			15,092	377	190	(215)	15,443	10,489	68%
Materials and contracts			6,411	1,019	1,270	772	9,471	4,962	52%
Borrowing costs			180	0	(27)	20	173	142	82%
Depreciation, amortisation and impairment			5,488	663	0	0	6,150	4,617	75%
Other expenses			1,608	64	25	88	1,786	1,104	62%
Total Expenses			**28,778**	**2,122**	**1,458**	**665**	**33,023**	**21,314**	
Net Operating Result			**3,463**	**(71)**	**(1,477)**	**(1,247)**	**668**	**(2,375)**	
Net operating result before grants and contributions provided for capital purposes			**(1,280)**	**(71)**	**407**	**183**	**(762)**	**(2,935)**	

INCOME STATEMENT $'000		Budget 2026	September QBRS Variance	December QBRS Variance	March QBRS Variance	Revised Estimate	Actual YTD	
			WASTE					
Income from continuing operations								
Rates and annual charges		3,492	40	16	0	3,547	3,551	100%
User charges and fees		1,072	428	0	0	1,500	1,380	92%
Other revenue		1,228	0	0	0	1,228	573	47%
Grants and contributions provided for operating purposes		0	0	235	0	235	52	22%
Grants and contributions provided for capital purposes		335	0	(250)	(85)	0	0	
Interest and investment income		29	0	0	0	29	24	83%
Other income		3	0	0	0	3	2	54%
Net gains from the disposal of assets		0	0	0	0	0	0	
Total Income		**6,158**	**468**	**1**	**(85)**	**6,542**	**5,581**	
Expenses from continuing operations								
Employee benefits and on-costs		2,209	(4)	(7)	0	2,198	1,579	72%
Materials and contracts		2,917	0	308	0	3,225	2,405	75%
Borrowing costs		25	0	0	0	25	19	75%
Depreciation, amortisation and impairment		363	0	0	0	363	273	75%
Other expenses		2	0	0	0	2	0	0%
Total Expenses		**5,516**	**(4)**	**301**	**0**	**5,813**	**4,276**	
Net Operating Result		**642**	**472**	**(300)**	**(85)**	**729**	**1,305**	
Net operating result before grants and contributions provided for capital purposes		**307**	**472**	**(50)**	**0**	**729**	**1,305**	

INCOME STATEMENT $'000		Budget 2026	September QBRS Variance	December QBRS Variance	March QBRS Variance	Revised Estimate	Actual YTD	
		WATER						
Income from continuing operations								
Rates and annual charges		2,465	1	(1)	0	2,466	1,646	67%
User charges and fees		5,998	0	0	28	6,026	4,255	71%
Other revenue		0	0	0	0	0	0	
Grants and contributions provided for operating purposes		0	0	0	47	47	17	36%
Grants and contributions provided for capital purposes		36	91	1,196	(18)	1,305	783	60%
Interest and investment income		62	0	0	0	62	54	88%
Other income		0	0	0	0	0	0	
Net gains from the disposal of assets		0	0	0	0	0	0	
Total Income		**8,561**	**92**	**1,196**	**57**	**9,906**	**6,756**	
Expenses from continuing operations								
Employee benefits and on-costs		1,369	(5)	7	3	1,374	1,083	79%
Materials and contracts		4,601	0	56	275	4,931	3,461	70%
Borrowing costs		167	0	0	0	167	121	72%
Depreciation, amortisation and impairment		2,526	254	0	0	2,781	2,087	75%
Other expenses		30	0	0	0	30	29	95%
Total Expenses		**8,694**	**249**	**63**	**277**	**9,283**	**6,781**	
Net Operating Result		**(133)**	**(158)**	**1,133**	**(220)**	**622**	**(25)**	
Net operating result before grants and contributions provided for capital purposes		**(168)**	**(248)**	**(63)**	**(203)**	**(683)**	**(809)**	

INCOME STATEMENT $'000		Budget 2026	September QBRS Variance	December QBRS Variance	March QBRS Variance	Revised Estimate	Actual YTD	
			SEWER					
Income from continuing operations								
Rates and annual charges		3,325	0	0	19	3,343	3,352	100%
User charges and fees		1,031	0	20	0	1,051	948	90%
Other revenue		0	0	0	0	0	0	
Grants and contributions provided for operating purposes		0	0	0	0	0	0	
Grants and contributions provided for capital purposes		70	0	0	0	70	0	0%
Interest and investment income		93	0	0	0	93	48	51%
Other income		14	0	0	0	14	7	50%
Net gains from the disposal of assets		0	0	0	0	0	0	
Total Income		**4,533**	**0**	**20**	**19**	**4,572**	**4,355**	
Expenses from continuing operations								
Employee benefits and on-costs		642	2	16	(131)	530	407	77%
Materials and contracts		2,164	0	9	259	2,431	1,617	67%
Borrowing costs		448	0	0	560	1,009	921	91%
Depreciation, amortisation and impairment		1,096	33	0	0	1,129	848	75%
Other expenses		2	0	0	0	2	1	57%
Total Expenses		**4,352**	**35**	**25**	**688**	**5,100**	**3,794**	
Net Operating Result		**181**	**(35)**	**(5)**	**(669)**	**(528)**	**561**	
Net operating result before grants and contributions provided for capital purposes		**111**	**(35)**	**(5)**	**(669)**	**(599)**	**561**	

RESERVES SCHEDULE Description	Opening Balance 1/07/2025	Expected Balance 30/06/2026
GENERAL FUND		
Long Service Leave	960,774	877,083
Plant & Vehicle Replacement	2,415,081	1,668,891
Aquatic Centre Capital Renewal	1,379,020	1,379,020
Bad Debts	89,189	97,189
Built Asset Replacement Program	1,753,664	2,446,639
Business Assistance	50,000	50,000
Caravan Park	1,258,365	1,382,071
Carry Over Works	299,786	0
Civic Centre	20,477	25,444
Cowra Services Projects	915,452	915,452
Election	0	40,000
IT Equipment	211,652	171,652
Lachlan River Precinct	140,684	140,684
Peace Precinct	8,312	8,312
Pedestrian & Cycling Plan	50,000	50,000
Quarry Rehabilitation	465,877	539,059
RMS Warranty	250,000	250,000
Saleyards	117,444	138,934
Statecover	97,593	58,674
Statewide	123,423	123,423
Unexpended Grants	2,487,990	1,018,849
Financial Assistance Grants	0	3,443,363
TOTAL GENERAL FUND	**13,094,783**	**14,824,740**
WASTE FUND		
Waste - General	1,869,161	505,488
Waste - DWM	1,198,686	1,621,922
Waste - Landfill	0	500,000
Waste - Plant Replacement	0	300,000
Waste - Long Service Leave	141,575	141,575
TOTAL WASTE FUND	**3,209,422**	**3,068,985**
WATER FUND		
Water - Long Service Leave	123,658	123,658
Water - Infrastructure	5,949,163	5,392,551
Water - Usage Equalisation	2,205,100	2,355,100
Water - Infrastructure	8,154,263	7,747,651
TOTAL WATER FUND	**8,277,921**	**7,871,309**
SEWER FUND		
Sewer - Long Service Leave	37,718	37,718
Sewer - Wyangala Treatment Plant	1,037,182	893,409
Sewer - Infrastructure	11,221,640	10,317,767
TOTAL SEWER FUND	**12,296,539**	**11,248,893**
TOTAL RESERVES	**36,878,665**	**37,013,928**

DEVELOPER CONTRIBUTIONS SCHEDULE		
Description	Opening Balance 01/07/2025	Closing Balance 30/06/2026
GENERAL FUND		
Section 94 Rural Roads	0	0
Section 94 Urban Roads	0	0
Section 94 Bushfire Rural - Villages	0	0
Section 94 River Park Rd Drainage	0	0
Section 94 Public Open Space	0	0
Section 94 Killara Rd Drainage	0	0
Section 94 Drainage	0	0
Section 94 Off Street Parking	0	0
Section 94 Community Facilities	0	0
Rural Roads Capital Contributions	0	0
Street Tree Capital Contributions	0	0
S94A	53,959	436,051
S94 Growth Areas	201,389	26,464
TOTAL GENERAL FUND	**255,348**	**462,515**
WATER FUND		
Section 64 Water	0	0
Headworks Water	0	0
TOTAL WATER FUND	**0**	**0**
SEWER FUND		
Section 64 Sewerage	0	0
Headworks Sewer	0	0
TOTAL SEWER FUND	**0**	**0**
TOTAL RESERVES	**255,349**	**462,516**

Carryover - 30th June, 2025

WO	Description	Carryover Amount	Funding Source	Funding Amount	Unfunded Carryover
GENERAL FUND:					
General Manager's Department					
5	Printing	12,909			12,909
6	Public Relations	6,868			6,868
8	Sponsorship	6,767			6,767
52	Civic Receptions	8,500			8,500
53	Civic Expenses	7,400			7,400
134	Training	30,764			30,764
135	Employee Assistant Program	3,184			3,184
138	Employee Health & Welfare Programs	7,556			7,556
2244	Work Health & Safety - Operating Expenses	14,904			14,904
2320	Drug & Alcohol Testing	5,549			5,549
Corporate Services					
955	Local Projects Grant Expenditure	40,961	Unexpended Grants Reserve	40,961	-
2397	Gallery - Upgrading / Staging Options	17,330			17,330
Environmental Services					
880	Disabled Access Incentive Fund	32,266			32,266
881	Small Environmental Grants Program	25,032			25,032
949	Pound Refurbishment	142,957	Built Asset Replacement Program Reserve	142,957	-
2302	Strong Start Cadetship Program	6,833	Unexpended Grants Reserve	6,833	-
Tech Services, Bushfire & Building Maintenance					
1914	Cowra Gasworks - Voluntary Management Plan	45,809			45,809
Cowra Works					
1084	West Cowra Drainage Improvements - Walker St to Grenfell Rd	314,624	Loan Funded	314,624	-
1205	Building Asset Management Plan - Works	112,161	Built Asset Replacement Program Reserve	112,161	-
Cowra Services					
1037	War Graves Maintenance	12,752			12,752
1217	Plant Purchases	629,324	Plant Reserve	629,324	
1680	Pool Concept Design & Specifications	3,111			3,111
1712	Depot Redevelopment - Stage 3	16,760	Loan Funded	16,760	-
1716	Playground Asset Renewal	59,296	Built Asset Replacement Program Reserve	59,296	-
2248	Sport Precinct Masterplans	59,085			59,085
Total General Fund		**1,622,702**		**1,322,916**	**299,786**
WATER FUND:					
1380	Reservoir Cleaning & Painting	29,127	Water Reserve	29,127	-
1384	Replace Telemetry System	20,385	Water Reserve	20,385	-
1415	Transfer Pump Refurbishment	43,829	Water Reserve	43,829	-
1421	Construct Emergency Drought Supply	1,252,192	W1433 - Grant - Drought Water Supply	1,252,192	-
1697	Reservoir Chlorine Monitoring System	111,699	Water Reserve	111,699	-
2144	Cowra - Reservoir Re-Roofing	87,760	Water Reserve	87,760	-
Total Water Fund		**1,544,992**		**1,544,992**	**-**
SEWER FUND:					
1485	Mains Replacement/Renewal Program	557,961	Sewer Reserve	557,961	-
1490	West Cowra Sewer Reticulation	68,583	Sewer Reserve	68,583	-
2353	Sludge Lagoon Cleanout	188,730	Sewer Reserve	188,730	-
Total Sewer Fund		**815,274**		**815,274**	**-**
WASTE FUND:					
2146	Landfill Waste Cell Modifications	103,442	Waste Reserve	103,442	-
2438	Purchase of Glass Breaker	59,500	Waste Reserve	59,500	-
Total Waste Fund		**162,942**		**162,942**	**-**
GRAND TOTAL		**4,145,910**		**3,846,124**	**299,786**

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	CIVIC ACTIVITIES								
	Income from continuing operations								
1225	Sale of Cowra History Book	475			1,000		1,000	409	41%
31	Income - Cowra Breakout Anniversary	21,818					0	0	
	Total income	22,293	0	0	1,000	0	1,000	409	
	Expenses from continuing operations								
42	Mayoral Expenses	3,399	4,005				4,005	2,086	52%
40	Mayoral Allowance	39,350	40,294				40,294	30,398	75%
51	Mayor - Vehicle Running Expenses	11,151	19,837				19,837	10,615	54%
57	Executive Meetings	8,091	14,349				14,349	9,277	65%
54	Community Event Attendance	2,666	3,631				3,631	1,567	43%
43	Councillor Travelling Costs/Allowances	5,050	15,032				15,032	3,215	21%
44	Councillor Communication Expenses	2,569	4,931				4,931	2,646	54%
45	Councillor Training & Conference Attendance	30,269	31,580				31,580	19,450	62%
49	Councillor Partners/Spouses Expenses	526	784				784	706	90%
2436	Councillor Induction	12,327					0	0	
46	Councillor Professional Development Plans	9,668					0	0	
61	Membership Fees	968	1,796				1,796	0	0%
67	Prospective Councillor Introductory Sessions	6,769					0	0	
50	Councillor Carers Expenses		694	3,306			4,000	0	0%
56	Staff Meeting Expenses	11,315	12,618				12,618	8,964	71%
55	Council & Staff Functions	10,626	13,081				13,081	7,318	56%
38	Councillor Insurance	35,721	36,578	571			37,149	37,149	100%
37	Local Government NSW - Membership	34,026	39,231	(3,850)			35,381	35,381	100%
1658	Election Expenses	194,201					0	0	
39	Section 356 Donations - General	39,589	11,497		10,000		21,497	12,683	59%
2423	Section 356 Donations - New Years Eve Beach Party		6,000				6,000	6,000	100%
2424	Section 356 Donations - Sakura Matsuri & Koyo Matsuri		2,000				2,000	2,000	100%
2425	Section 356 Donations - Woodstock Show		2,000				2,000	2,000	100%
2426	Section 356 Donations - Woodstock Swimming Pool		6,000				6,000	5,064	84%
2427	Section 356 Donations - Erambie All Blacks		7,500				7,500	7,500	100%
2428	Section 356 Donations - Cowra Senior Citizens		1,500	(231)			1,269	1,269	100%
60	Information & Neighbourhood Centre Contribution	11,002	12,927				12,927	8,427	65%
58	Cowra / Japan Relationship	4,530	5,000				5,000	3,466	69%
52	Civic Receptions	3,333	12,226	8,500			20,726	2,181	11%
53	Civic Expenses	2,828	10,486	7,400			17,886	4,850	27%
41	Councillor Fees	160,695	169,021				169,021	127,507	75%
2015	Councillor Super Equivalent	17,962	20,283				20,283	11,586	57%
68	Breakout Anniversary	67,686		1,309			1,309	909	69%
62	Central NSW Joint Organisation Membership & Admin	27,155	27,807				27,807	23,852	86%
63	Central NSW Joint Organisation Operational Membership	11,458	11,733	1,349			13,082	13,082	100%
59	Cowra Community Grants Scheme	49,000	50,000				50,000	35,054	70%
71	Cowra History Book - Cost of Goods Sold	1,322		1,309			1,309	1,145	87%
	Total expenses	815,252	594,421	19,663	10,000	0	624,084	437,348	
	Capital items								
2516	Visual Presentation Equipment for Council Chambers				13,795		13,795	13,795	100%
	Total capital items	0	0	0	13,795	0	13,795	13,795	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(792,959)	(594,421)	(19,663)	(22,795)	0	(636,879)	(450,734)	
	Funded by / (to) reserves								
	Transfer to Election Reserve	(40,000)	(40,000)				(40,000)	(30,027)	
	Transfer to Carryover Reserve	(15,900)					0	0	
	Transfer from Election Reserve	152,097					0	0	
	Transfer from Carryover Reserve			15,900			15,900	15,900	
	Funded by / (to) general revenues	696,763	634,421	3,763	22,795	0	660,979	464,861	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	LAND DEVELOPMENT								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
1146	Land Development - Holding Costs	7,694	9,357				9,357	7,958	85%
	Total expenses	7,694	9,357	0	0	0	9,357	7,958	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(7,694)	(9,357)	0	0	0	(9,357)	(7,958)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	7,694	9,357	0	0	0	9,357	7,958	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	GENERAL MANAGER'S OFFICE								
	Income from continuing operations								
30	Festival Revenue	18,377	7,734				7,734	916	12%
2377	Grant - Installation of EV Charging		43,445				43,445	0	0%
	Total income	18,377	51,179	0	0	0	51,179	916	
	Expenses from continuing operations								
1	GM's Office - Operating Expenses - Wages	435,452	541,281			(15,000)	526,281	367,986	70%
1	GM's Office - Operating Expenses - Other	51,911	61,506				61,506	35,510	58%
4	Advertising	74,462	79,935				79,935	52,249	65%
5	Printing	8,621	22,047	12,909			34,956	2,092	6%
6	Public Relations	4,440	11,579	6,868			18,447	6,109	33%
8	Sponsorship	4,260	11,292	6,767			18,059	4,550	25%
9	Local Government NSW `Management Services - General Manager - Performance Review	4,476	8,002				8,002	6,844	86%
11	Business Assistance	15,328	38,040				38,040	15,511	41%
14	Community Satisfaction Surveys		23,103				23,103	11,650	50%
15	Festival Operations	125,987	113,301				113,301	34,438	30%
16	Festival Coordinator	33,305	34,104				34,104	25,500	75%
17	Main Street Banners	9,645	11,314				11,314	20	0%
2070	Contribution - Christmas Lights Competition	10,000	5,000				5,000	4,545	91%
1876	Contribution - Cowra Ca$h Christmas Shop Local Campaign		5,000				5,000	4,545	91%
2161	Business/Economic Data	20,900	26,214				26,214	10,390	40%
2111	Cowra Voices Audio Archive Project	5,005					0	0	
	Total expenses	803,791	991,718	26,544	0	(15,000)	1,003,262	581,939	
	Capital items								
2402	Installation of EV Charging		43,445				43,445	0	0%
	Total capital items	0	43,445	0	0	0	43,445	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(785,414)	(983,984)	(26,544)	0	15,000	(995,528)	(581,023)	
	Funded by / (to) reserves								
	Transfer from Carryover Reserve			26,544			26,544	26,544	
	Transfer to Carryover Reserve	(26,544)					0	0	
	Funded by / (to) general revenues	811,958	983,984	0	0	(15,000)	968,984	554,479	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	TOURISM ACTIVITIES								
	Income from continuing operations								
1030	Japanese Garden Rent	2,032	2,288				2,288	1,561	68%
1029	Visitor's Centre Rent	48,585	55,047				55,047	37,329	68%
	Total income	50,617	57,335	0	0	0	57,335	38,890	
	Expenses from continuing operations								
1993	Japanese Garden Raw Water	121,060	124,692				124,692	93,519	75%
1021	Cowra Tourism Contribution	300,530	307,743				307,743	230,807	75%
	Building Maintenance - Visitor's Centre	11,088	12,000				12,000	11,853	99%
1022	Cowra Tourism Contribution - Events Management Officer	51,840	53,084				53,084	39,813	75%
1026	Cowra Japanese Garden & Cultural Centre - Plant/Labour Contribution	10,494	11,820				11,820	10,745	91%
1023	Christmas Decorations		6,092				6,092	300	5%
1028	Visitor's Centre Rent Contribution	34,787	36,595				36,595	26,728	73%
	Building Depreciation	33,935	34,614				34,614	25,984	75%
	Total expenses	563,734	586,640	0	0	0	586,640	439,750	
	Capital items								
	Total Capital Items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Depreciation	(33,935)	(34,614)				(34,614)	(25,984)	
	Total adjustment for non-cash items	(33,935)	(34,614)	0	0	0	(34,614)	(25,984)	
	Increase / (decrease) in cash	(479,182)	(494,691)	0	0	0	(494,691)	(374,875)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	479,182	494,691	0	0	0	494,691	374,875	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	HUMAN RESOURCES								
	Income from continuing operations								
141	Training Subsidy	8,577	42,230				42,230	14,450	34%
2458	Grant - Fresh Start Program - School Based Trainees			22,125	25,000		47,125	37,233	79%
	Total income	8,577	42,230	22,125	25,000	0	89,355	51,683	
	Expenses from continuing operations								
133	Human Resources - Wages	252,174	254,413			(30,000)	224,413	163,847	73%
133	Human Resources - Operating Expenses - Other	874	1,000		834	793	2,627	2,627	100%
134	Training	211,198	222,259	30,764	(7,712)		245,311	165,789	68%
135	Employee Assistance Program	7,056	10,486	3,184			13,670	5,198	38%
136	Indoor Staff Uniforms	13,831	12,000				12,000	7,719	64%
137	Pre-Employment Expenses	13,100	13,582			10,000	23,582	14,109	60%
138	Employee Health & Welfare Programs	25,239	33,583	7,556			41,139	29,323	71%
139	Recruitment Expense	39,813	22,000			10,000	32,000	25,302	79%
140	HR Management Software	58,071	59,464			1,486	60,950	60,950	100%
2318	Employee Assistance - Onsite Counselling	10,118	12,288				12,288	8,285	67%
2319	Staff Medical Assesments	1,974	1,024				1,024	153	15%
2320	Drug & Alcohol Testing	451	7,168	5,549			12,717	5,711	45%
2321	Staff Service Awards	6,048	6,194				6,194	3,756	61%
2322	Legal Expenses - HR		1,024				1,024	0	0%
2323	All Staff BBQ	3,169	4,096				4,096	2,191	53%
2489	HR Consultancy				6,878		6,878	6,878	100%
1957	Training Contribution - Saleyards, Waste, Water, Sewer	(91,660)	(93,860)				(93,860)	(70,397)	75%
	WORK HEALTH & SAFETY								
2244	Work Health & Safety - Wages	41,029	95,113			(15,000)	80,113	62,618	78%
2244	Work Health & Safety - Other Operating Expenses	37,271	36,348	14,904		15,000	66,252	60,607	91%
2245	Assessment of Workstations & Chair Replacements	7,650	5,551				5,551	4,507	81%
2246	Replenish First Aid Kits	12,145	22,000				22,000	5,474	25%
2247	Defibrillator Maintenance	3,873	4,433				4,433	900	20%
2449	Fire Extinguisher Inspections & Fire Safety Audits		15,000			1,919	16,919	16,919	100%
2448	WHS Management Tools & Software		20,000				20,000	0	0%
	Total expenses	653,423	765,166	61,957	0	(5,802)	821,321	582,466	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(644,846)	(722,936)	(39,832)	25,000	5,802	(731,965)	(530,783)	
	Funded by / (to) reserves								
	Transfer from Statecover Reserve	39,944	94,620				94,620	39,029	
	Transfer from Carryover Reserve	48,770		61,957			61,957	61,957	
	Transfer to Carryover Reserve	(61,957)					0	0	
	Funded by / (to) general revenues	618,089	628,316	(22,125)	(25,000)	(5,802)	575,388	429,797	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	GENERAL MANAGER - OVERHEADS								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
18	Superannuation	121,617	110,217				110,217	89,588	81%
18	Public Holidays	35,191	36,586				36,586	22,907	63%
18	Workers Comp. Insurance	19,959	31,319				31,319	16,916	54%
18	Annual Leave	79,222	73,171			35,000	108,171	80,535	74%
	Long Service Leave - Accrual	54,719	36,012				36,012	27,034	75%
18	Sick Leave	157,595	27,439				27,439	21,781	79%
18	Training Wages						0	0	
	Lump Sum Payment	6,000	7,429	(1,429)			6,000	6,000	100%
	Total expenses	474,303	322,173	(1,429)	0	35,000	355,744	264,760	
	Capital items								
18	Long Service Leave	8,332	18,293			27,000	45,293	21,472	47%
	Total capital items	8,332	18,293	0	0	27,000	45,293	21,472	
	Cash reconciliation items								
	Long Service Leave Accrual	(54,719)	(36,012)				(36,012)	(27,034)	
	Total adjustment for non-cash items	(54,719)	(36,012)	0	0	0	(36,012)	(27,034)	
	Increase / (decrease) in cash	(427,917)	(304,454)	1,429	0	(62,000)	(365,025)	(259,198)	
	Funded by / (to) reserves								
	Transfer to Long Service Leave Reserve	(8,332)	(18,293)				(18,293)	(21,472)	
	Transfer from Long Service Leave Reserve	8,332	18,293				18,293	21,472	
	Funded by / (to) general revenues	427,917	304,454	(1,429)	0	62,000	365,025	259,198	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	CORPORATE SERVICES								
	Income from continuing operations								
100	Statecover - Performance Rebate	51,751	52,993		2,708		55,701	55,701	100%
2352	Insurance Claim Income - Admin Building Roof	155,486					0	0	
	Total income	207,237	52,993	0	2,708	0	55,701	55,701	
	Expenses from continuing operations								
74	Corporate Services - Operating Expenses - Wages	608,715	648,083			(70,000)	578,083	429,645	74%
74	Corporate Services - Operating Expenses - Other	240,845	365,175				365,175	199,957	55%
81	Insurance Expenses	443,798	426,728	31,599	500		458,827	458,827	100%
	FINANCIAL SERVICES								
2009	Financial Services - Operating Expenses - Wages	528,593	544,317	(20,000)	(20,000)		504,317	379,041	75%
2009	Financial Services - Operating Expenses - Other	11,282	5,120	20,000	20,000		45,120	31,080	69%
102	Fringe Benefits Tax	14,144	35,000				35,000	9,167	26%
103	Bank Charges	58,178	57,214				57,214	39,890	70%
106	Annual Statements Audit Fees	84,401	83,763				83,763	0	0%
107	Internal Audit	1,800	25,600				25,600	0	0%
2243	ARIC Members Fees	15,870	27,600				27,600	16,289	59%
110	Accounting Software	20,008	25,600				25,600	17,488	68%
111	Revaluation of Council Assets	29,949			1,576		1,576	1,576	100%
	ADMINISTRATION BUILDING - WORKING EXPENSES								
85	Administration Building - Maintenance & Operating Expenses	219,979	247,856				247,856	124,142	50%
2350	Administration Building Roof Repair	146,861					0	0	
2351	Insurance Excess - Administration Building Roof	20,000					0	0	
	Building Depreciation	124,593	127,085				127,085	95,401	75%
	Total expenses	2,569,016	2,619,141	31,599	2,076	(70,000)	2,582,816	1,802,504	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Depreciation	(124,593)	(127,085)				(127,085)	(95,401)	
	Total adjustment for non-cash items	(124,593)	(127,085)	0	0	0	(127,085)	(95,401)	
	Increase / (decrease) in cash	(2,237,187)	(2,439,063)	(31,599)	632	70,000	(2,400,030)	(1,651,402)	
	Funded by / (to) reserves								
	Transfer to Statecover Reserve	(51,751)	(52,993)		(2,708)		(55,701)	(55,701)	
	Transfer to Bad Debts Reserve	(7,500)	(8,000)				(8,000)	(6,005)	
	Funded by / (to) general revenues	2,296,438	2,500,056	31,599	2,076	(70,000)	2,463,731	1,713,108	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	GENERAL PURPOSE REVENUE								
	Income from continuing operations								
	Residential - Cowra	2,145,040	2,235,074	12,422	508		2,248,004	2,248,434	100%
	Residential	319,159	334,366	752	(650)		334,468	334,263	100%
	Residential - Rural	713,970	746,595		(8,452)		738,143	738,143	100%
	Farmland	3,384,091	3,535,262	6,592			3,541,854	3,541,854	100%
	Mining	23,546	24,535	28			24,563	24,563	100%
	Business	1,606,731	1,674,828		(1,427)		1,673,401	1,672,273	100%
	Interest on Overdue Rates	80,014	58,000				58,000	50,968	88%
	Income - Rate Legal Action	16,364	13,820	11,975	20,000	35,000	80,795	49,360	61%
	Write off Bad & Doubtful Debts		(5,651)				(5,651)	0	0%
	Pensioner Rates Abandoned	(174,520)	(190,002)		19,266		(170,736)	(171,456)	100%
	Pensioner Rates Subsidy	95,964	103,341		(10,222)		93,119	93,119	100%
	Interest on Investments	2,115,517	1,433,560			294,070	1,727,630	1,245,065	72%
1583	Financial Assistance Grant - Local Roads	1,307,740	1,880,427	221,627			2,102,054	751,670	36%
1582	Financial Assistance Grant - General	3,046,205	4,205,282	473,483			4,678,765	1,755,628	38%
	Total income	14,679,822	16,049,437	726,878	19,023	329,070	17,124,409	12,333,882	
	Expenses from continuing operations								
105	Valuer General Land Value Fee		70,733				70,733	61,533	87%
108	Debt Recovery Expenses	27,141	15,622	5,344	20,000	35,000	75,966	45,427	60%
116	S.611 Charges - Water/Sewer	(950,000)	(950,000)				(950,000)	(712,499)	75%
109	Refund S.611 Charges to Water	180,000	120,000				120,000	90,000	75%
	Total expenses	(742,859)	(743,645)	5,344	20,000	35,000	(683,301)	(515,538)	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	15,422,681	16,793,082	721,534	(977)	294,070	17,807,709	12,849,421	
	Funded by / (to) reserves								
	Transfer to Financial Assistance Grants Reserve		(3,103,785)	(339,578)			(3,443,363)	0	
	Transfer from Financial Assistance Grants Reserve	938,474	3,028,083	(3,028,083)			0	0	
	Transfer to Built Asset Replacement Program Reserve	(114,325)	(92,389)		(1,000,000)		(1,092,389)	(820,040)	
	Transfer from Built Asset Replacement Program Reserve	1,000,000					0	0	
	Funded by / (to) general revenues	(17,246,830)	(16,624,991)	2,646,127	1,000,977	(294,070)	(13,271,957)	(12,029,381)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	OTHER REVENUE								
	Income from continuing operations								
	Interest on Internal Loans	2,325					0	0	
113	S.603 Certificates	36,800	44,725				44,725	31,950	71%
115	AGL Gas Distribution Revenue	2,669	2,749	(54)			2,695	2,695	100%
98	Sundry	1,414	5,147				5,147	4,943	96%
	Total income	43,208	52,621	(54)	0	0	52,567	39,588	
	Expenses from continuing operations								
1965	AODE Distribution	(1,583,143)	(1,908,391)				(1,908,391)	(1,431,295)	75%
1963	Waste Dividend	(63,214)	(64,731)				(64,731)	(48,546)	75%
1960	Saleyards Dividend	(22,301)	(22,836)				(22,836)	(17,127)	75%
1961	Caravan Park Dividend	(43,259)	(44,297)				(44,297)	(33,221)	75%
1962	Dividend - Water	(50,000)	(50,000)				(50,000)	(37,502)	75%
1964	Dividend - Sewer	(100,000)	(100,000)				(100,000)	(74,998)	75%
1966	Contribution - Waste Fund	(1,428,085)	(1,065,675)				(1,065,675)	(799,254)	75%
	Total expenses	(3,290,002)	(3,255,930)	0	0	0	(3,255,930)	(2,441,943)	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	3,333,210	3,308,551	(54)	0	0	3,308,497	2,481,531	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	(3,333,210)	(3,308,551)	54	0	0	(3,308,497)	(2,481,531)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	INFORMATION TECHNOLOGY								
	Income from continuing operations								
123	Information Services - Sundry Income	860	860		378	227	1,465	1,465	100%
	Total income	860	860	0	378	227	1,465	1,465	
	Expenses from continuing operations								
123	Information Services - Operating Expenditure - Wages	255,034	252,535			(20,000)	232,535	167,495	72%
123	Information Services - Operating Expenditure - Other	51,423	88,881			(50,000)	38,881	24,024	62%
123	Software Licenses	399,558	364,886			90,000	454,886	435,726	96%
2422	Contribution - Joint Computer Security Information Officer	14,184	15,000				15,000	0	0%
2143	Website Licensing	38,337	42,170				42,170	0	0%
2142	Desktop PC/Laptop Replacement	24,667	20,000		771		20,771	20,771	100%
2141	Migration of Phone System	50,107					0	0	
124	Purchase of IT Equipment - Councillors	9,289					0	0	
	RECORDS								
2010	Records Management - Operating Expenditure - Wages	98,814	122,517				122,517	81,146	66%
2010	Records Management - Operating Expenditure - Other	7,500	24,258				24,258	827	3%
	DEPRECIATION								
	Equipment Depreciation	97,431	99,380				99,380	74,603	75%
	Other Asset Depreciation	10,805	11,021				11,021	8,273	75%
	Total expenses	1,057,149	1,040,648	0	771	20,000	1,061,419	812,865	
	Capital items								
	Major Software & Infrastructure Upgrades		90,000				90,000	0	0%
	Total capital items	0	90,000	0	0	0	90,000	0	
	Cash reconciliation items								
	Depreciation	(108,236)	(110,401)				(110,401)	(82,876)	
	Total adjustment for non-cash items	(108,236)	(110,401)	0	0	0	(110,401)	(82,876)	
	Increase / (decrease) in cash	(948,053)	(1,019,387)	0	(393)	(19,773)	(1,039,553)	(728,524)	
	Funded by / (to) reserves								
	Transfer to IT Equipment Reserve	(50,000)	(90,000)			40,000	(50,000)	(37,534)	
	Transfer from IT Equipment Reserve (Capital)					90,000	90,000	0	
	Transfer from Carryover Reserve	40,280					0	0	
	Funded by / (to) general revenues	957,773	1,109,387	0	393	(110,227)	999,553	766,058	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	LIBRARY								
	Income from continuing operations								
958	Library Subsidy	82,009	82,009				82,009	82,079	100%
959	Sundry Income	5,697	8,106				8,106	4,179	52%
960	Special Purpose Grant	19,700	6,000		13,690		19,690	19,690	100%
	Total income	107,406	96,115	0	13,690	0	109,805	105,948	
	Expenses from continuing operations								
954	Contribution to Central West Libraries	362,134	409,600				409,600	282,343	69%
952	Building Maintenance - Library	43,514	50,848				50,848	42,183	83%
2008	Loan No. 226 - Library ($168k) - Interest	1,162					0	0	
951	Library - Working Expenses	36,495	46,158				46,158	16,052	35%
955	Local Projects Grant Expenditure	17,689	6,000	40,961	13,690		60,651	42,559	70%
	Building Depreciation	44,616	45,508				45,508	34,162	75%
	Equipment Depreciation	1,423	1,451				1,451	1,089	75%
	Total expenses	507,034	559,565	40,961	13,690	0	614,216	418,387	
	Capital items								
	Loan No. 226 - Library ($168k) - Principal	14,529					0	0	
2170	Cowra Library Refurbishment	4,397					0	0	
	Total capital items	18,926	0	0	0	0	0	0	
	Cash reconciliation items								
	Depreciation	(46,039)	(46,959)				(46,959)	(35,251)	
	Internal Loan Principal - Back	(14,529)					0	0	
	Total adjustment for non-cash items	(60,568)	(46,959)	0	0	0	(46,959)	(35,251)	
	Increase / (decrease) in cash	(357,986)	(416,491)	(40,961)	0	0	(457,452)	(277,188)	
	Funded by / (to) reserves								
	Transfer from Unexpended Grants Reserve	22,086				40,961	40,961	22,869	
	Transfer from Unexpended Grants Reserve (Capital)			40,961		(40,961)	0	0	
	Transfer from S94 Growth Reserve	2,347	2,406				2,406	1,806	
	Transfer to Unexpended Grants Reserve	(19,700)					0	0	
	Funded by / (to) general revenues	353,253	414,085	0	0	0	414,085	252,513	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	ART GALLERY								
	Income from continuing operations								
864	Calleen Art Award	9,027	12,000	2,108			14,108	14,108	100%
870	Retail Shop Sales	2,784	6,000				6,000	3,167	53%
865	Workshops	461	1,500				1,500	1,200	80%
868	Art Sales (Net of Commission)	2,239	6,848		9,672	12,123	28,643	28,643	100%
869	Art Sales Commission	882	2,634		3,802	3,488	9,925	9,925	100%
866	Other Special Events		200		6,950		7,150	7,150	100%
867	Cash Donations		200				200	0	0%
	Total income	15,394	29,382	2,108	20,424	15,611	67,526	64,193	
	Expenses from continuing operations								
841	Salaries	200,705	192,466	(245)			192,221	141,619	74%
842	Building & Utilities	79,930	77,182				77,182	56,814	74%
845	Administration & Marketing Expenses	33,578	28,129				28,129	21,669	77%
847	Collection Storage & Conservation	6,229	7,790				7,790	1,973	25%
851	Calleen Art Award	14,159	12,000		3,000		15,000	12,764	85%
850	Exhibitions Expenses	34,285	35,000				35,000	30,508	87%
848	Exhibition Development	476	1,501				1,501	256	17%
844	Public Programs/Outreach	4,353	20,000				20,000	5,513	28%
843	Shop Sales Expenses	463	8,000				8,000	1,370	17%
852	Art Sales (Net of Commission)	1,653	6,000		8,707	13,936	28,643	16,489	58%
849	Workshop Expenses	108					0	0	
2397	Upgrade/ Staging Options	2,670		17,500			17,500	17,500	100%
863	Loan No. 226 - Gallery ($168k) - Interest	1,162					0	0	
	COWRA SCULPTURE PARK								
855	Cowra Sculpture Park	29,595	11,000				11,000	255	2%
	DEPRECIATION								
	Building Depreciation	44,616	45,508				45,508	34,162	75%
	Other Asset Depreciation	29,227	29,812				29,812	22,379	75%
	Total expenses	483,210	474,388	17,255	11,707	13,936	517,286	363,271	
	Capital items								
	Loan No. 226 - Gallery ($168k) - Principal	14,529					0	0	
	Total capital items	14,529	0	0	0	0	0	0	
	Cash reconciliation items								
	Internal Loan Principal - Back	(14,529)					0	0	
	Depreciation	(73,843)	(75,320)				(75,320)	(56,542)	
	Total adjustment for non-cash items	(88,372)	(75,320)	0	0	0	(75,320)	(56,542)	
	Increase / (decrease) in cash	(393,973)	(369,686)	(15,147)	8,717	1,675	(374,440)	(242,537)	
	Funded by / (to) reserves								
	Transfer to Carryover Reserve	(17,330)					0	0	
	Transfer from Art Gallery Reserve	10,154					0	0	
	Transfer from Carryover Reserve	54,542		17,330			17,330	17,330	
	Transfer from S94 Growth Reserve	2,347	2,406				2,406	1,806	
	Transfer from Built Asset Replacement Program Reserve (Capital)						0	0	
	Transfer to Built Asset Replacement Program Reserve						0	0	
	Funded by / (to) general revenues	344,260	367,280	(2,183)	(8,717)	(1,675)	354,704	223,401	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	CIVIC CENTRE								
	Income from continuing operations								
2023	Grant - Civic Centre Accessibility Upgrade	39,640					0	0	
831	Equipment Funds	13,334	12,360			2,000	14,360	8,448	59%
832	Other Income	2,000	3,914			(1,000)	2,914	345	12%
833	Bar Sales	73,428	62,500			13,928	76,428	53,912	71%
835	Booking Fees	13,179	10,500			2,400	12,900	9,953	77%
836	Equipment Hire	2,535	5,000			500	5,500	2,086	38%
837	Venue Hire Fees	64,261	156,552				156,552	37,379	24%
838	Ticket Sales	9,888	41,200			(7,200)	34,000	28,809	85%
2357	Cinema Sales	57,545	57,096			28,500	85,596	60,722	71%
839	Merchandise Sales	520	1,236			(1,000)	236	74	31%
2387	Membership Fees	5,776	12,000			(5,000)	7,000	5,325	76%
2069	Grant - Creative Capital Funding Program	148,534					0	0	
2446	Grant - TfNSW - Bell Beats Music & Arts Festival			171,200	(400)		170,800	170,800	100%
2494	Merchandise Fees - Bell Beats Music & Arts Festival			2,707			2,707	2,707	100%
2495	Stallholder Fees - Bell Beats Music & Arts Festival			2,045			2,045	2,045	100%
2498	Play It Forward - Event Income				3,191		3,191	3,191	100%
	Total income	430,641	362,358	175,952	2,791	33,128	574,229	385,797	
	Expenses from continuing operations								
	WAGES AND SALARIES								
1667	Manager's Wages	101,596	98,373	(385)			97,988	72,299	74%
810	General Expenditure - Wages	54,119	61,334	(231)			61,103	45,208	74%
814	Marketing - Wages	10,050	9,927		5,073	13,900	28,900	22,344	77%
815	Technical Expenditure - Wages	12,688	18,025			9,743	27,768	20,118	72%
816	Venue Hire - Wages	49,066	41,200				41,200	19,825	48%
817	Projects - Wages	2,941	9,270			(3,338)	5,932	4,462	75%
811	Bar - Wages	26,236	20,600			11,220	31,820	22,852	72%
818	Cinema - Wages	38,670	30,900			4,100	35,000	24,922	71%
	OTHER OPERATING EXPENSES								
810	General Expenditure	54,052	45,000			(5,377)	39,623	19,340	49%
818	Cinema	27,359	25,000			11,500	36,500	29,182	80%
811	Bar	37,030	30,000			3,900	33,900	26,067	77%
813	Maintenance & Cleaning	75,568	65,000				65,000	46,403	71%
812	Box Office	13,461	9,000			3,075	12,075	8,917	74%
814	Marketing	14,416	25,000			(2,500)	22,500	12,060	54%
815	Technical Expenditure	4,981	7,500				7,500	5,795	77%
816	Venue Hire	11,221	5,000			4,050	9,050	5,787	64%
817	Projects	25,113	27,000			3,045	30,045	24,784	82%
804	Eisteddfod Donation	14,361	24,940				24,940	0	0%
2447	Bell Beats Music & Arts Festival	1,175		143,500	45,693		189,193	189,193	100%
2451	Concessions - Local Commercial Operators		13,000		1,957		14,957	14,957	100%
2450	Concessions - Volunteer/Not-for-profit/Schools		63,000				63,000	2,658	4%
2498	Play It Forward - Event Operation				2,344	847	3,191	3,191	100%
	FIXED COSTS								
1932	Loan No. 249 - Civic Centre Refurbishment ($1,388k) - Interest	68,051	62,793			(21,091)	41,703	41,703	100%
1933	Loan No. 245 - Civic Centre Refurbishment ($234k) - Interest	7,670	6,262				6,262	3,323	53%
2528	Loan No. 249 - Break Costs					49,196	49,196	49,196	100%
2530	Loan No. 257 - Civic Centre Refurbishment - Refinance ($762k) - Interest					11,682	11,682	0	0%
	Building Depreciation	124,211	126,695				126,695	95,108	75%
	Equipment Depreciation	8,461	8,630				8,630	6,478	75%
	Other Asset Depreciation	5,865	5,982				5,982	4,491	75%
	Total expenses	788,361	839,431	142,885	55,067	93,952	1,131,334	820,662	
	Capital items								
	Loan No. 249 - Civic Centre Refurbishment ($1,388k) - Principal	62,204	67,845			727,592	795,438	795,438	100%
	Loan No. 245 - Civic Centre Refurbishment ($234k) - Principal	16,610	18,023				18,023	8,819	49%
	Loan No. 257 - Civic Centre Refurbishment - Refinance ($762k) - Principal					18,582	18,582	0	0%
	Loan No. 257 - Civic Centre Refurbishment - Refinance ($762k) - Funding					(762,289)	(762,289)	(762,289)	100%
824	Civic Centre - Technical Upgrades	12,430		3,858		3,535	7,392	7,392	100%
2024	Accessibility Upgrade - Grant Funded	79,640					0	0	
2068	Auditorium Seating Upgrade - Grant Funded	148,534					0	0	
	Total capital items	319,418	85,868	3,858	0	(12,579)	77,146	49,360	
	Cash reconciliation items								
	Depreciation	(138,537)	(141,307)				(141,307)	(106,077)	
	Total adjustment for non-cash items	(138,537)	(141,307)	0	0	0	(141,307)	(106,077)	
	Increase / (decrease) in cash	(538,602)	(421,634)	29,210	(52,276)	(48,245)	(492,945)	(378,149)	
	Funded by / (to) reserves								
	Transfer to Civic Centre Reserve	(13,334)	(12,360)				(12,360)	(8,448)	
	Transfer from Civic Centre Reserve (Capital)	12,430		3,858		3,535	7,392	7,392	
	Transfer from S94 Growth Reserve	8,674	8,891				8,891	6,674	
	Transfer from Built Asset Replacement Program Reserve (Capital)						0	0	
	Transfer to Built Asset Replacement Program Reserve						0	0	
	Funded by / (to) general revenues	530,832	425,103	(33,068)	52,276	44,710	489,022	372,530	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	COMMUNITY DEVELOPMENT								
	Income from continuing operations								
983	Youth Week Grant	3,412	3,412				3,412	0	0%
982	Youth Week - Sundry Income	359	1,000				1,000	0	0%
987	Australia Day Council Grant	10,000			10,000		10,000	10,000	100%
1678	Grant - Seniors Festival	5,000					0	0	
2138	Grant - Winter Holiday Break Program			4,260			4,260	4,260	100%
	Total income	18,771	4,412	4,260	10,000	0	18,672	14,260	
	Expenses from continuing operations								
961	Community Development - Operating Expenses - Wages	94,196	87,172	(1,196)			85,976	72,515	84%
961	Community Development - Operating Expenses - Other	624	12,134				12,134	983	8%
963	Showground Trust Contribution	49,578	50,768				50,768	0	0%
964	Regional Arts Contribution	8,861	9,074			(198)	8,876	8,876	100%
971	Youth Council Activities	11,466	13,730	(1,196)			12,534	11,063	88%
967	Sport/Recreation Plan Implementation	4,196	5,073				5,073	1,296	26%
2291	Family Day Care Grants	2,000	10,000			(2,000)	8,000	2,000	25%
	COMMUNITY EVENTS								
978	NAIDOC Week	3,223	3,400				3,400	1,083	32%
979	World Peace Day	7,991	8,011			330	8,341	8,341	100%
980	Christmas Markets	22,049	22,632		6,088	15	28,734	28,734	100%
981	New Year's Eve Beach Party		5,952				5,952	160	3%
976	Australia Day Celebrations	24,374	14,000		10,000	2,844	26,844	26,844	100%
977	Seniors Festival	8,412	7,500				7,500	6,780	90%
2116	ANZAC Day	10,203	3,907				3,907	164	4%
2117	Cowra Show	5,203	7,832				7,832	4,609	59%
2043	Other Community Events	713	3,000				3,000	11	0%
2166	Winter Holiday Break Program	4,749					0	0	
2176	Remembrance Day		865				865	0	0%
2177	Morongla Show Traffic	2,035	2,084				2,084	437	21%
2178	Cowra Eisteddfod	180					0	0	
2179	Other Events			609			609	609	100%
	Other Asset Depreciation	29,531	30,122				30,122	22,612	75%
	Total expenses	289,585	297,256	(1,783)	16,088	991	312,551	197,116	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Depreciation	(29,531)	(30,122)				(30,122)	(22,612)	
	Total adjustment for non-cash items	(29,531)	(30,122)	0	0	0	(30,122)	(22,612)	
	Increase / (decrease) in cash	(241,283)	(262,722)	6,043	(6,088)	(991)	(263,757)	(160,244)	
	Funded by / (to) reserves								
	Transfer from Unexpended Grants Reserve	4,740					0	0	
	Funded by / (to) general revenues	236,543	262,722	(6,043)	6,088	991	263,757	160,244	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	CORPORATE SERVICES - OVERHEADS								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
91	Superannuation	285,993	304,868				304,868	214,564	70%
91	Public Holidays	78,415	92,618				92,618	46,079	50%
91	Workers Comp. Insurance	89,049	133,105				133,105	75,326	57%
91	Annual Leave	183,560	186,028			60,000	246,028	209,531	85%
	Long Service Leave - Accrual	102,194	84,825				84,825	63,677	75%
91	Sick Leave	86,324	69,761				69,761	69,468	100%
91	Training Wages	4,594		2,057		199	2,256	2,256	100%
	Lump Sum Payment	18,125	23,125	(4,957)			18,168	18,168	100%
	Total expenses	848,255	894,330	(2,901)	0	60,199	951,629	699,069	
	Capital items								
91	Long Service Leave	18,917	46,309	83,691		50,000	180,000	142,006	79%
	Total capital items	18,917	46,309	83,691	0	50,000	180,000	142,006	
	Cash reconciliation items								
	Long Service Leave Accrual	(102,194)	(84,825)				(84,825)	(63,677)	
	Total adjustment for non-cash items	(102,194)	(84,825)	0	0	0	(84,825)	(63,677)	
	Increase / (decrease) in cash	(764,978)	(855,814)	(80,790)	0	(110,199)	(1,046,804)	(777,397)	
	Funded by / (to) reserves								
	Transfer to Long Service Leave Reserve	(18,917)	(46,309)				(46,309)	(142,006)	
	Transfer from Long Service Leave Reserve	18,917	46,309	83,691			130,000	142,006	
	Funded by / (to) general revenues	764,978	855,814	(2,901)	0	110,199	963,113	777,397	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	RANGER SERVICES								
	Income from continuing operations								
943	Companion Animals Reimbursement	40,156	22,993				22,993	0	0%
2419	Animal Registration Fees	109,814	28,000			5,000	33,000	28,731	87%
2420	Microchipping Fees	681	4,000				4,000	541	14%
945	Infringement Notice - Fines	14,330	22,045				22,045	13,912	63%
946	Animal Impounding Fees	668	2,844				2,844	2,235	79%
947	Companion Animal Rehoming Scheme			518	2,482		3,000	1,726	58%
2474	Companion Animal Adoption Fee			575	2,425	4,000	7,000	3,202	46%
	Total income	165,649	79,882	1,093	4,907	9,000	94,882	50,346	
	Expenses from continuing operations								
937	Ranger - Operating Expenses - Wages	146,614	151,077				151,077	117,575	78%
937	Ranger - Operating Expenses - Other	52,281	40,895		25,000		65,895	46,010	70%
2418	Pound Operating Expenditure	15,270	36,990				36,990	13,362	36%
942	OLG Companion Animal Registrations	102,751	7,820		7,180		15,000	11,200	75%
941	Weighbridge Charges	846	3,150				3,150	372	12%
940	Infringement Processing Expense	3,871	5,120			5,000	10,120	8,887	88%
	Building Depreciation	2,060	2,101				2,101	1,577	75%
	Total expenses	323,693	247,153	0	32,180	5,000	284,333	198,984	
	Capital items								
949	Pound Refurbishment	21,043		142,957			142,957	138,680	97%
	Total capital items	21,043	0	142,957	0	0	142,957	138,680	
	Cash reconciliation items								
	Depreciation	(2,060)	(2,101)				(2,101)	(1,577)	
	Total adjustment for non-cash items	(2,060)	(2,101)	0	0	0	(2,101)	(1,577)	
	Increase / (decrease) in cash	(177,026)	(165,170)	(141,864)	(27,273)	4,000	(330,307)	(285,740)	
	Funded by / (to) reserves								
	Transfer from Built Asset Replacement Reserve (Capital)	21,043		142,957			142,957	138,680	
	Funded by / (to) general revenues	155,983	165,170	(1,093)	27,273	(4,000)	187,350	147,060	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	ENVIRONMENTAL SERVICES								
	Income from continuing operations								
907	Food Inspection Fees	14,537	13,021				13,021	10,391	80%
	Building Inspection Fees	88,715	80,641				80,641	77,318	96%
	Planning & Building Cert. Application Fee	58,410	72,695				72,695	58,022	80%
	DA Fees	118,645	173,686				173,686	107,625	62%
930	Sundry	3,246	11,042				11,042	1,666	15%
	Rural Addressing Sales	636	2,546				2,546	378	15%
914	Heritage Advisors Grant		7,692				7,692	0	0%
909	Heritage Fund Grant		6,650	5,850			12,500	12,500	100%
	Construction Certificate	60,630	74,438				74,438	60,013	81%
	Subdivision Certificate	1,200	3,144				3,144	1,344	43%
929	Long Service Levy Commission	666	3,170	921			4,091	2,237	55%
1236	Public Health Act Registration/Compliance Inspection		224				224	0	0%
933	Swimming Pool Act Compliance/Exemption Application	4,947	6,905				6,905	2,395	35%
	Complying Dev Cert Applications	18,375	19,913			5,000	24,913	21,867	88%
	Section 68 Application Fee	39,109	34,310				34,310	28,888	84%
932	Drainage Diagrams	9,090	9,961			5,000	14,961	13,237	88%
	S94 Growth Contributions	36,933	25,000				25,000	0	0%
	S94A Contributions	127,894	87,402		42,598	150,000	280,000	218,874	78%
	Interest on S94 Contributions	8,093					0	0	
	Total income	591,126	632,440	6,771	42,598	160,000	841,809	616,756	
	Expenses from continuing operations								
874	Environmental Services - Operating Expenses - Wages	919,985	929,800		(501)	(30,000)	899,299	650,733	72%
874	Environmental Services - Operating Expenses - Other	278,942	156,233			30,000	186,233	152,548	82%
2417	Environmental Services Legal Costs	34,519	50,000				50,000	2,000	4%
2396	API Licence Fee	10,080	18,000			2,600	20,600	0	0%
879	Strategic / LEP Amendments		10,000				10,000	0	0%
883	Local Heritage Fund		15,780				15,780	0	0%
884	Heritage Advisor	7,745	34,304				34,304	975	3%
881	Small Environmental Grants Program		4,000	25,032			29,032	0	0%
887	DA Tracking Project	3,400	3,600				3,600	3,200	89%
880	Disabled Access Incentive Fund	9,506	42,775	32,266			75,041	15,500	21%
2302	Strong Start Cadetship Program	18,167		6,833			6,833	0	0%
2039	NSW Planning Portal - Setup	8,026					0	0	
2257	Regional Housing Strategic Planning Fund	92,900					0	0	
	Total expenses	1,383,271	1,264,492	64,131	(501)	2,600	1,330,722	824,955	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(792,145)	(632,052)	(57,360)	43,099	157,400	(488,913)	(208,199)	
	Funded by / (to) reserves								
	Transfer to S94A Reserve	(127,894)	(87,402)		(42,598)	(327,875)	(457,875)	(218,874)	
	Transfer to S94 Growth Reserve	(36,933)	(25,000)			177,875	152,875	0	
	Transfer to S7.11 Reserve						0	0	
	Transfer to S7.12 Reserve						0	0	
	Transfer from Carryover Reserve	21,032		57,298			57,298	57,298	
	Transfer from Unexpended Grants Reserve	119,093		6,833			6,833	0	
	Transfer to Carryover Reserve	(57,298)					0	0	
	Funded by / (to) general revenues	874,144	744,454	(6,771)	(501)	(7,400)	729,782	369,775	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	ENVIRONMENTAL SERVICES - OVERHEADS								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
900	Superannuation	137,285	151,772				151,772	110,117	73%
900	Public Holidays	42,573	48,478				48,478	26,495	55%
900	Workers Comp. Insurance	39,919	41,759				41,759	23,454	56%
900	Annual Leave	91,313	96,957				96,957	85,739	88%
	Long Service Leave - Accrual	44,240	49,298				49,298	37,007	75%
900	Sick Leave	41,842	36,359				36,359	29,514	81%
900	Training Wages	1,080			501		501	501	100%
	Lump Sum Payment	7,529	12,910	(3,267)			9,643	9,643	100%
	Total expenses	405,780	437,533	(3,267)	501	0	434,767	322,470	
	Capital items								
900	Long Service Leave	7,449	24,239				24,239	10,429	43%
	Total capital items	7,449	24,239	0	0	0	24,239	10,429	
	Cash reconciliation items								
	Long Service Leave Accrual	(44,240)	(49,298)				(49,298)	(37,007)	
	Total adjustment for non-cash items	(44,240)	(49,298)	0	0	0	(49,298)	(37,007)	
	Increase / (decrease) in cash	(368,989)	(412,474)	3,267	(501)	0	(409,708)	(295,892)	
	Funded by / (to) reserves								
	Transfer from Long Service Leave Reserve	7,449	24,239				24,239	10,429	
	Transfer to Long Service Leave Reserve	(7,449)	(24,239)				(24,239)	(10,429)	
	Funded by / (to) general revenues	368,989	412,474	(3,267)	501	0	409,708	295,892	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	INFRASTRUCTURE & OPERATIONS ADMINISTRATION								
	Income from continuing operations								
1238	Compliance Certificate Application Fee	159		493	507		1,000	741	74%
	Total income	159	0	493	507	0	1,000	741	
	Expenses from continuing operations								
1958	Salary Contribution from Saleyards, Waste, Water, Sewer	(506,487)	(521,681)				(521,681)	(391,259)	75%
164	I&O Admin - Operating Expenses - Salaries	915,298	976,527			(187,717)	788,810	408,772	52%
164	I&O Admin - Operating Expenses - Other	357,433	307,476				307,476	264,429	86%
169	Public Events - Banner Changes	8,555	11,234				11,234	5,759	51%
	Total expenses	774,798	773,556	0	0	(187,717)	585,839	287,701	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(774,639)	(773,556)	493	507	187,717	(584,839)	(286,959)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	774,639	773,556	(493)	(507)	(187,717)	584,839	286,959	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	TECHNICAL SERVICES								
	Income from continuing operations								
1020	Roads Act Section 138 Application	13,584	9,872				9,872	7,832	79%
	Subdivision Works Certificates	39,570	10,000				10,000	0	0%
2411	Grant - Community Energy Upgrades - Solar Installation		110,287			(110,287)	0	0	
	Total income	53,153	130,159	0	0	(110,287)	19,872	7,832	
	Expenses from continuing operations								
1991	Contribution - Compliance Officer - Water	(19,408)	(19,990)				(19,990)	(14,994)	75%
1992	Contribution - Compliance Officer - Sewer	(45,038)	(46,389)				(46,389)	(34,791)	75%
1004	Technical Services - Operating Expenses - Wages	699,909	734,555				734,555	518,645	71%
1004	Technical Services - Operating Expenses - Other	222,109	215,423				215,423	122,060	57%
1017	Crown Land - Plans of Management - Wages	64,992	74,741				74,741	53,502	72%
1914	Cowra Gasworks - Voluntary Management Plan	63,847		45,809			45,809	0	0%
	Total expenses	986,411	958,340	45,809	0	0	1,004,149	644,421	
	Capital items								
1715	Survey Equipment Upgrade	17,953					0	0	
2412	Civic Centre Solar Installation & Battery Storage		42,374			(42,374)	0	0	
2413	Library/Art Gallery Solar Installation & Battery Storage		41,170			(41,170)	0	0	
2414	Council Depot Solar Installation & Battery Storage		94,656			(94,656)	0	0	
2415	Visitors Centre Solar Installation & Battery Storage		42,374			(42,374)	0	0	
	Total capital items	17,953	220,574	0	0	(220,574)	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(951,210)	(1,048,755)	(45,809)	0	110,287	(984,277)	(636,590)	
	Funded by / (to) reserves								
	Transfer to Carryover Reserve	(45,809)					0	0	
	Transfer from Carryover Reserve	79,655		45,809			45,809	45,809	
	Transfer from Built Asset Replacement Program Reserve (Capital)		110,287			(110,287)	0	0	
	Funded by / (to) general revenues	917,364	938,468	0	0	0	938,468	590,781	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PLANT & DEPOT OPERATIONS								
	Income from continuing operations								
1213	Fuel Tax Credits	98,219	100,000				100,000	80,087	80%
1214	Leaseback Contribution	135,105	135,960				135,960	109,505	81%
161	Sundry Income - Depot	463	1,135				1,135	388	34%
	Total income	233,787	237,095	0	0	0	237,095	189,980	
	Expenses from continuing operations								
155	Plant & Depot - Operating Expenses - Wages	342,291	352,871	(500)			352,371	230,277	65%
155	Plant & Depot - Operating Expenses - Other	223,622	275,372				275,372	171,605	62%
	Plant Operating Expenses	1,532,187	1,705,170				1,705,170	1,247,872	73%
1210	Plant Insurance	86,577	106,521		(8,341)		98,180	98,261	100%
1940	Loan No. 253A - Depot - Stage 1 ($400k) - Interest	1,880	740				740	666	90%
1939	Loan No. 254A - Depot - Stage 2 ($764k) - Interest	10,726	14,299				14,299	10,801	76%
1967	Contribution - Depot Redevelopment Loan - Water	(15,538)	(20,736)				(20,736)	(15,552)	75%
1968	Contribution - Depot Redevelopment Loan - Sewerage	(15,538)	(20,736)				(20,736)	(15,552)	75%
	Plant & Equipment Depreciation	963,491	982,761				982,761	737,744	75%
	Building Depreciation	67,914	69,272				69,272	52,001	75%
	Other Asset Depreciation	19,782	20,178				20,178	15,147	75%
	Plant Hire Income	(4,670,035)	(4,524,800)	(434,959)	(325,936)	(32,208)	(5,317,903)	(3,542,651)	67%
	Total expenses	(1,452,640)	(1,039,088)	(435,459)	(334,277)	(32,208)	(1,841,032)	(1,009,382)	
	Capital items								
2408	Depot Chemical Storage Upgrades	20,749					0	0	
1712	Depot Redevelopment Stage 3	3,240	400,000	16,760		(416,760)	0	0	
	Loan No. 253A - Depot - Stage 1 ($400k) - Principal	43,734	44,858				44,858	33,561	75%
	Loan No. 254A - Depot - Stage 2 ($764k) - Principal	22,218	33,961				33,961	25,396	75%
	Proposed Loan - Depot Stage 3 ($850k) - Principal						0	0	
	Proposed Loan - Depot Stage 3 ($850k) - Funding		(850,000)			850,000	0	0	
	Total capital items	89,941	(371,181)	16,760	0	433,240	78,819	58,957	
	Cash reconciliation items								
	Depreciation	(1,051,187)	(1,072,211)				(1,072,211)	(804,893)	
	Total adjustment for non-cash items	(1,051,187)	(1,072,211)	0	0	0	(1,072,211)	(804,893)	
	Increase / (decrease) in cash	2,647,673	2,719,575	418,699	334,277	(401,032)	3,071,519	1,945,297	
	Funded by / (to) reserves								
	Transfer to Plant Reserve		(500,000)				(500,000)	0	
	Transfer from Depot Redevelopment Reserve	14,852					0	0	
	Funded by / (to) general revenues	(2,662,525)	(2,219,575)	(418,699)	(334,277)	401,032	(2,571,519)	(1,945,297)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PLANT PURCHASES								
	Income from continuing operations								
1212	Profit on Sale of Plant	212,201					0	0	
	Total income	212,201	0	0	0	0	0	0	
	Expenses from continuing operations								
1211	Small Plant Purchases	12,838	10,000				10,000	9,414	94%
	Total expenses	12,838	10,000	0	0	0	10,000	9,414	
	Capital items								
1217	Plant Purchases	636,871	1,056,866	629,324			1,686,190	907,210	54%
	Total capital items	636,871	1,056,866	629,324	0	0	1,686,190	907,210	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(437,508)	(1,066,866)	(629,324)	0	0	(1,696,190)	(916,624)	
	Funded by / (to) reserves								
	Transfer from Plant Reserve (Capital)	437,508	1,066,866	629,324			1,696,190	916,624	
	Funded by / (to) general revenues	(0)	0	0	0	0	0	0	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	TRANSPORT FOR NSW MAINTENANCE / CONSTRUCTION								
	Income from continuing operations								
	STATE ROADS								
305	RMCC Ordered Works	3,781,180	3,846,943	476,654	740,155	288,576	5,352,328	5,377	0%
2407	State Road Maintenance Contract (RMAP)	1,311,406	1,000,000		100,867		1,100,867	522,799	47%
2095	Flood Damage State Roads	129,472					0	0	
	REGIONAL ROADS								
351	Block Grant - Roads Component	387,000	387,000	8,000			395,000	395,000	100%
2346	Block Grant - Traffic Component	70,000	70,000	2,000			72,000	72,000	100%
2347	Block Grant - Supplementary Component	108,000	108,000				108,000	108,000	100%
2094	Flood Damage Regional Roads	1,705,783		293,200			293,200	0	0%
	Total income	7,492,841	5,411,943	779,854	841,022	288,576	7,321,395	1,103,176	
	Expenses from continuing operations								
	STATE ROADS								
	RMCC Ordered Works	178,206	200,000	254,854			454,854	368,371	81%
	State Road Maintenance Contract (RMAP)	1,312,110	1,000,000		100,867		1,100,867	628,756	57%
	State Roads - Flood Emergent Works & Damage Repairs	707,326					0	0	
	Heavy Patching & Reseal Prep	1,584,150	1,000,000	221,800	(187,520)	288,576	1,322,856	1,322,856	100%
	Resealing State Roads	1,763,145	1,890,000		927,675		2,817,675	322,538	11%
	REGIONAL ROADS								
	Regional Roads (Roads Component)	388,533	387,000	8,000			395,000	119,002	30%
	Regional Roads (Traffic Component)	70,002	70,000	2,000			72,000	58,677	81%
	Regional Roads - Flood Emergent Works & Damage Repairs	487,154		293,200			293,200	192,190	66%
	GENERAL								
304	Salaries	137,355	185,400				185,400	73,919	40%
306	Oncost on RMS Works - Plant & Materials	(268,914)	(162,574)				(162,574)	(107,998)	66%
307	Oncost on RMS Works - Payroll	(329,968)	(449,501)				(449,501)	(248,258)	55%
	Regional Road Depreciation	136,396	127,471				127,471	95,691	75%
	Total expenses	6,165,496	4,247,796	779,854	841,022	288,576	6,157,248	2,825,743	
	Capital items								
	RERRF & Block Supplementary - Regional Roads Repairs	215,331	108,000	0	0	0	108,000	159	0%
	Total capital items	215,331	108,000	0	0	0	108,000	159	
	Cash reconciliation items								
	Depreciation	(136,396)	(127,471)				(127,471)	(95,691)	
	Total adjustment for non-cash items	(136,396)	(127,471)	0	0	0	(127,471)	(95,691)	
	Increase / (decrease) in cash	1,248,410	1,183,618	(0)	(0)	0	1,183,618	(1,627,036)	
	Funded by / (to) reserves								
	Transfer to Plant Reserve		(450,000)				(450,000)	0	
	Transfer from Unexpended Grants Reserve		74,881				74,881	0	
	Funded by / (to) general revenues	(1,248,410)	(808,499)	0	0	0	(808,499)	1,627,036	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	ROADS TO RECOVERY								
	Income from Continuing Operations								
1231	Roads to Recovery Grant (RTR) - 2024-2029	1,330,447	1,464,729				1,464,729	704,481	48%
	Total income	1,330,447	1,464,729	0	0	0	1,464,729	704,481	
	Expenses from continuing operations								
	Total expenses	0	0	0	0	0	0	0	
	Capital items								
	RTR - Program Works		1,236,729	(623,685)			613,044	0	0%
	RURAL SEALED ROAD REHABILITATION								
2365	RTR - Bangaroo Rd - Rehabilitation		228,000	(228,000)			0	0	
2378	RTR - Kangarooby Rd - Final Seal	102,971					0	0	
2356	RTR - North Logan Rd - Rehabilitation & Widening	937,426					0	0	
2386	RTR - Kangaroo Flat Rd - Second Seal 4.93-5.98 & 6.39-6.84	33,963					0	0	
2364	RTR - Tokyo Terrace - Drainage Improvement Works	28,026					0	0	
2311	RTR - Erosion Control - Ferndale Road	51,155					0	0	
2312	RTR - Erosion Control - Kangarooby Road	29,774					0	0	
	RESHEETING & ROCK CRUSHING PROJECTS								
754	RTR - Middle Creek Rd - Resheeting	122,509					0	0	
	CULVERT & CAUSEWAY PROJECTS								
707	RTR - Culverts - Saywaker Lane	32,151					0	0	
711	RTR - Culverts - Nada Road	30,454					0	0	
2355	RTR - Culverts - Farm Road	53,895					0	0	
	BRIDGE PROJECTS								
2453	RTR - Low Level Bridge - Retrofit Repairs	140,355		420,649	0		420,649	420,649	100%
	PROJECTS FUNDED BY BOTH RTR & FLR ROUND 2								
1645	RTR - Kangaroo Flat Rd - Rehab & Seal 8.9-12.2 (FLR2)	85,813					0	0	
1647	RTR - Kangaroo Flat Rd - Rehab & Seal 13.1-14.8 (FLR2)	46,354					0	0	
1648	RTR - Mt McDonald Rd - Rehab & Seal 4.4-5.3 (FLR2)	29,253					0	0	
1649	RTR - Mt McDonald Rd - Rehab & Seal 6.7-7.7 (FLR2)	43,880					0	0	
	PROJECTS FUNDED BY BOTH RTR & FLR ROUND 3								
1784	RTR & FLR3 - Troopers Rd Seal 0-5km	116,132					0	0	
	Total capital items	1,884,110	1,464,729	(431,036)	0	0	1,033,693	420,649	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(553,663)	0	431,036	(0)	0	431,036	283,832	
	Funded by / (to) reserves								
	Transfer from Unexpended Grants Reserve (Capital)	506,240					0	0	
	Funded by / (to) general revenues	47,423	0	(431,036)	0	0	(431,036)	(283,832)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	COWRA STREET MAINTENANCE								
	Income from continuing operations								
262	Traffic Route Lighting Subsidy	66,000	66,000				66,000	66,000	100%
263	Banner Pole Income		1,317				1,317	0	0%
1662	Annual Maintenance Contribution - Target Carpark	1,189	1,053				1,053	0	0%
1736	Energy Saving Certificates	1,388					0	0	
	Total income	68,577	68,370	0	0	0	68,370	66,000	
	Expenses from continuing operations								
252	Roads Maintenance - Supervisor - Operating Expenses	136,154	135,097				135,097	100,124	74%
251	Roads Maintenance - Maintenance Engineer - Operating Expenses	96,684	92,458				92,458	65,715	71%
254	Cowra Streets - Maintenance	677,641	585,410				585,410	489,366	84%
272	Unsealed Streets Maintenance	4,951	6,555				6,555	2,828	43%
241	Footpaths - Ancillary Maintenance	37,421	67,492				67,492	32,685	48%
273	Carpark Maintenance	9,458	13,679				13,679	4,632	34%
2151	RERRF/RLRRP - Cowra Streets Maintenance & Heavy Patching Program	111,636	101,341			102,120	203,461	110,180	54%
	Road Depreciation	426,977	399,039				399,039	299,553	75%
	Footpath Depreciation	97,886	154,367				154,367	115,881	75%
	Other Road Asset Depreciation	64,242	60,038				60,038	45,070	75%
	Other Asset Depreciation	11,537	10,782				10,782	8,094	75%
	Total expenses	1,674,588	1,626,258	0	0	102,120	1,728,378	1,274,127	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Depreciation	(600,642)	(624,226)				(624,226)	(468,597)	
	Total adjustment for non-cash items	(600,642)	(624,226)	0	0	0	(624,226)	(468,597)	
	Increase / (decrease) in cash	(1,005,368)	(933,662)	0	0	(102,120)	(1,035,782)	(739,530)	
	Funded by / (to) reserves								
	Transfer from Unexpended Grants Reserve	111,636	101,341			102,120	203,461	110,180	
	Funded by / (to) general revenues	893,733	832,321	0	0	0	832,321	629,350	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	COWRA STREET CONSTRUCTION								
	Income from continuing operations								
1684	Grant - Japanese Gardens Carpark Upgrade		100,000			(100,000)	0	0	
2358	Grant - LRCI Round 4 - Urban Reseals	182,741					0	0	
2154	Local Government Recovery Grant (AGRN1025)	183,434					0	0	
2443	Grant - CPTIGS - Bus Shelter at Erambie				20,000		20,000	10,000	50%
2517	Contribution - Cowra Local Aboriginal Land Council - Bus Shelter				1,912		1,912	1,912	100%
	Total income	366,175	100,000	0	21,912	(100,000)	21,912	11,912	
	Expenses from continuing operations								
1934	Loan No. 254B - CBD Footpath ($1,502k) - Interest	28,467	28,108				28,108	21,233	76%
	Total expenses	28,467	28,108	0	0	0	28,108	21,233	
	Capital items								
265	Cowra Street & Lane Reseals	242,083	168,770				168,770	146,814	87%
1683	Japanese Gardens Carpark Upgrade		100,000			(100,000)	0	0	
2217	Recovery Grant Exp - Bulkhead Road Fishburn Street Intersection Concreting	20,848					0	0	
2218	Recovery Grant Exp - Nangar Street - Pipe Upgrade & Augmentation	32,169					0	0	
2235	Recovery Grant Exp - Pridham St - Open Drain	130,409					0	0	
2445	Bus Shelter - 1 Front Street, Erambie				21,912		21,912	19,710	90%
	Loan No. 254B - CBD Footpath ($1,502k) - Principal	62,392	66,759				66,759	49,921	75%
	Total capital items	487,901	335,529	0	21,912	(100,000)	257,441	216,445	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(150,194)	(263,636)	0	0	0	(263,636)	(225,766)	
	Funded by / (to) reserves								
	Transfer from S94A Reserve(Capital)	8,402	8,612				8,612	6,465	
	Transfer to Cowra Services Projects Reserve	(182,741)					0	0	
	Funded by / (to) general revenues	324,533	255,024	0	0	0	255,024	219,301	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	RURAL ROAD MAINTENANCE								
	Income from continuing operations								
443	Rent of Dedicated Roads	3,228	3,325				3,325	0	0%
444	Road Opening Permits		132				132	0	0%
2072	Disaster Assistance Arrangement (AGRN1034)	674,137		315,100	855,494	162,434	1,333,028	1,248,953	94%
2360	Grant - LRCI Round 4 - Rural Grading	915,452					0	0	
2510	Emergency Works Funding		673,825				673,825	0	0%
	Total income	1,592,817	677,282	315,100	855,494	162,434	2,010,310	1,248,953	
	Expenses from continuing operations								
	Sealed Rural Road Maintenance	382,291	449,200				449,200	363,069	81%
	Unsealed Rural Road Maintenance	0		16,273	18,727		35,000	34,037	97%
	Sealed Rural Roads - Flood Emergent Works & Damage Repairs	748,955		100	210,106	51,912	262,117	262,117	100%
2103	Unsealed Rural Road - Flood Emergent Works & Damage Repairs	130,788		315,000	638,443	110,522	1,063,965	1,063,966	100%
2509	Rural Roads - Emergency Works		673,825				673,825	0	0%
2199	Project Management - Flood Repairs	168,931		45,000			45,000	26,485	59%
453	Rural Roads - Traffic Signs	7,671	33,624				33,624	47	0%
	RERRF - RURAL ROADS PROGRAM								
2317	RERRF - Rural Roads Repair Program - Grading		300,931	184,755			485,686	199,600	41%
2371	RERRF - Commelia Road Resheeting	22,713					0	0	
2293	RERRF - Heavy Patching Rural Roads	216,057	314,343				314,343	24,938	8%
2292	RERRF - Gravel Resheeting	88,463					0	0	
2324	RERRF - Blue Mantle Road - Resheeting - Full Length	168,740					0	0	
2325	RERRF - Barryrennie Road - Grading	16,316					0	0	
2326	RERRF - Eagleview Road - Resheeting - Full Length	253,184					0	0	
2455	RERRF - North Logan Road - Reseal 10.44-11.31km	47,222					0	0	
	RERRF - Shoulder Repair & Widening		309,000				309,000	238,110	77%
	DEPRECIATION								
	Road Depreciation	1,376,886	1,286,795	662,665			1,949,460	1,463,430	75%
	Other Road Asset Depreciation	7,148	6,680				6,680	5,015	75%
	Total Expenses	3,635,365	3,374,398	1,223,793	867,276	162,434	5,627,900	3,680,813	
	Capital items								
	Grading	1,738,737	300,000		24,098		324,098	323,726	100%
	Total capital items	1,738,737	300,000	0	24,098	0	324,098	323,726	
	Cash reconciliation items								
	Depreciation	(1,384,034)	(1,293,475)	(662,665)			(1,956,140)	(1,468,445)	
	Total adjustment for non-cash items	(1,384,034)	(1,293,475)	(662,665)	0	0	(1,956,140)	(1,468,445)	
	Increase / (decrease) in cash	(2,397,251)	(1,703,641)	(246,028)	(35,880)	0	(1,985,548)	(1,287,141)	
	Funded by / (to) reserves								
	Transfer from Unexpended Grants Reserve	761,627	924,274	184,755			1,109,029	462,648	
	Transfer to Cowra Services Projects Reserve	(735,130)					0	0	
	Funded by / (to) general revenues	2,370,754	779,367	61,273	35,880	(0)	876,519	824,493	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	RURAL ROAD CONSTRUCTION								
	Income from continuing operations								
2359	Grant - LRCI Round 4 - Rural Reseals	345,312					0	0	
2158	Local Government Recovery Grant (AGRN1025)	27,157					0	0	
	Total income	372,469	0	0	0	0	0	0	
	Expenses from continuing operations								
447	Roads Construction - Supervisor - Operating Expenses	114,190	124,807				124,807	80,802	65%
446	Construction Engineer	104,600	107,778				107,778	65,911	61%
	Total expenses	218,790	232,585	0	0	0	232,585	146,713	
	Capital items								
	Gravel Resheeting	(0)	559,402	64,069	11,077		634,548	622,154	98%
693	Rural Reseals	347,690	435,386				435,386	377,587	87%
2212	Recovery Grant Exp - Greenthorpe Road Sidetrack	552					0	0	
2215	Recovery Grant Exp - Jukes Lane - Twin Cell Box Culvert	28,244					0	0	
	Total capital items	376,486	994,788	64,069	11,077	0	1,069,934	999,741	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(222,807)	(1,227,373)	(64,069)	(11,077)	0	(1,302,519)	(1,146,453)	
	Funded by / (to) reserves								
	Transfer from S94A Reserve (Capital)	25,205	25,835				25,835	19,394	
	Transfer to Cowra Services Projects Reserve	(345,312)					0	0	
	Funded by / (to) general revenues	542,914	1,201,538	64,069	11,077	0	1,276,684	1,127,059	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	VILLAGE STREETS								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
	Village Streets Maintenance	126,629	110,888			25,000	135,888	115,970	85%
	Village Streets - Flood Repairs				6,945		6,945	69	1%
2205	RERRF/RLRRP - Village Streets Repairs		33,975				33,975	10,083	30%
	Road Depreciation	61,768	57,727				57,727	43,335	75%
	Footpath Depreciation	5,263	4,918				4,918	3,692	75%
	Other Asset Depreciation	1,163	1,087				1,087	816	75%
	Total expenses	194,823	208,595	0	6,945	25,000	240,540	173,965	
	Capital items								
	Village Reseals		52,756			5,371	58,127	58,127	100%
	Total capital items	0	52,756	0	0	5,371	58,127	58,127	
	Cash reconciliation items								
	Depreciation	(68,194)	(63,732)				(63,732)	(47,843)	
	Total adjustment for non-cash items	(68,194)	(63,732)	0	0	0	(63,732)	(47,843)	
	Increase / (decrease) in cash	(126,629)	(197,619)	0	(6,945)	(30,371)	(234,935)	(184,249)	
	Funded by / (to) reserves								
	Transfer from Unexpended Grants Reserve		33,975				33,975	10,083	
	Transfer from S94A Reserve	4,201	4,306				4,306	3,232	
	Funded by / (to) general revenues	122,428	159,338	0	6,945	30,371	196,654	170,934	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	BUSHFIRE & EMERGENCY SERVICES								
	Income from continuing operations								
1125	Bushfire Equipment Subsidy	1,563,453	433,438				433,438	0	0%
1127	RFS Hazard Reduction Mechanical Activity	17,540	18,066	12,139			30,205	0	0%
1090	Reimbursement - SES Shed Gooloogong	(3,995)					0	0	
1138	RFS - Torrington Station - Reimbursement	1,334					0	0	
	RFS - Reimbursement for Plant Assistance at Fires				1,732		1,732	0	0%
2229	RFS - Woodstock Station - Reimbursement	45,000					0	0	
	Total income	1,623,332	451,504	12,139	1,732	0	465,375	0	
	Expenses from continuing operations								
1091	Contr. To NSW Fire Brigade	47,902	50,158				50,158	26,152	52%
1093	RFS Utility Expense	8,639	14,906				14,906	14,170	95%
	RFS - Hazard Reduction	18,613	18,067	12,139	(1)		30,205	15,034	50%
1092	Contribution to RFS	413,523	438,389				438,389	328,792	75%
1086	Contribution to SES	45,387	62,439				62,439	19,375	31%
1087	SES Expenses	3,948	6,313				6,313	4,306	68%
2501	RFS Fire - Rockdale				1,732		1,732	1,732	100%
	Plant & Equipment Depreciation	167,285	170,631				170,631	128,090	75%
	Other Asset Depreciation	8,609	8,781				8,781	6,592	75%
	Building Depreciation	106,210	108,334				108,334	81,325	75%
	Total expenses	820,116	878,018	12,139	1,731	0	891,888	625,568	
	Capital items								
1119	Bushfire Equipment Allocation	1,563,453	433,438				433,438	0	0%
2230	RFS - Woodstock - New Station	45,000					0	0	
1124	RFS - Cowra - New Regional Headquarters	25,581					0	0	
	Total capital items	1,634,034	433,438	0	0	0	433,438	0	
	Cash reconciliation items								
	Depreciation	(282,104)	(287,746)				(287,746)	(216,007)	
	Total adjustment for non-cash items	(282,104)	(287,746)	0	0	0	(287,746)	(216,007)	
	Increase / (decrease) in cash	(548,714)	(572,206)	0	1	0	(572,205)	(409,561)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	548,714	572,206	0	(1)	0	572,205	409,561	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	BRIDGES								
	Income from continuing operations								
1734	Grant - Local Roads & Community Infrastructure - George Campbell Bridge					45,942	45,942	45,942	100%
2330	Contribution - Forbes Shire Council - Bridge Testing	14,564					0	0	
	Total income	14,564	0	0	0	45,942	45,942	45,942	
	Expenses from continuing operations								
235	Low Level Bridge	5,316	7,295			7,705	15,000	8,306	55%
237	Bridge Inspections/Repairs	23,509	30,000				30,000	14,242	47%
2331	Belubula Way/Limestone Creek Bridge Testing	14,564					0	0	
1931	Loan No. 254C - Low Level Repairs ($184k) - Interest	9,031	3,441				3,441	2,597	75%
	Bridge Depreciation	161,965	175,481				175,481	131,731	75%
	Total expenses	214,385	216,217	0	0	7,705	223,922	156,876	
	Capital items								
	Loan No. 254C - Low Level Repairs ($184k) - Principal	21,697	8,173				8,173	6,107	75%
	Total capital items	21,697	8,173	0	0	0	8,173	6,107	
	Cash reconciliation items								
	Depreciation	(161,965)	(175,481)				(175,481)	(131,731)	
	Total adjustment for non-cash items	(161,965)	(175,481)	0	0	0	(175,481)	(131,731)	
	Increase / (decrease) in cash	(59,554)	(48,909)	0	0	38,237	(10,672)	14,691	
	Funded by / (to) reserves								
	Transfer from Carryover Reserve	27,709					0	0	
	Funded by / (to) general revenues	31,845	48,909	0	0	(38,237)	10,672	(14,691)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	QUARRY OPERATIONS								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
1141	Working Expenses	47,177	28,730	20,000	10,000		58,730	44,427	76%
1142	Oncost on Gravel Issues	(213,532)	(226,073)		(73,927)		(300,000)	(266,593)	89%
	Quarry Depreciation	5,551	5,662				5,662	4,250	75%
	Other Asset Depreciation	9,596	9,788				9,788	7,348	75%
	Total expenses	(151,208)	(181,893)	20,000	(63,927)	0	(225,820)	(210,568)	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Depreciation	(15,147)	(15,450)				(15,450)	(11,598)	
	Total adjustment for non-cash items	(15,147)	(15,450)	0	0	0	(15,450)	(11,598)	
	Increase / (decrease) in cash	166,355	197,343	(20,000)	63,927	0	241,270	222,166	
	Funded by / (to) reserves								
	Transfer from Quarry Rehabilitation Reserve	47,177	28,730	20,000	10,000		58,730	44,427	
	Transfer to Quarry Rehabilitation Reserve	(57,985)	(57,985)		(73,927)		(131,912)	(99,024)	
	Funded by / (to) general revenues	(155,547)	(168,088)	0	0	0	(168,088)	(167,568)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	DRAINAGE								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
1937	Loan No. 236B - Vaux St Drainage ($338k) - Interest	913					0	0	
1936	Loan No. 241B - Vaux St Drainage ($166k) - Interest	6,648	6,286				6,286	3,200	51%
1935	Loan No. 250 - Drainage Improvements ($250k) - Interest	5,310	3,954				3,954	3,096	78%
1074	Detention Basin Inspection	15,190	32,264		(940)		31,324	31,324	100%
2400	Declared Dams Safety Levy		50,484			(7,148)	43,336	43,336	100%
1073	Stormwater Infrastructure Maintenance	48,836	67,872				67,872	12,678	19%
	Proposed Loan - West Cowra Drainage ($365k) - Interest		19,643			(19,643)	0	0	
2223	Dam Safety Management Plans	39,000					0	0	
	Stormwater Depreciation	661,961	332,811				332,811	249,836	75%
	Total expenses	777,859	513,315	0	(940)	(26,791)	485,584	343,470	
	Capital items								
1084	West Cowra Drainage Improvements - Walker St to Grenfell Rd	25,774		314,624		(238,371)	76,254	76,254	100%
2038	Chiverton Road - Repair Drainage Erosion	352,855		29,220			29,220	27,857	95%
	Loan No. 236B - Vaux St Drainage ($338k) - Principal	28,298					0	0	
	Loan No. 241B - Vaux St Drainage ($166k) - Principal	5,792	6,165				6,165	3,026	49%
	Loan No. 250 - Drainage Improvements ($250k) - Principal	20,652	22,040				22,040	16,400	74%
	Proposed Loan - West Cowra Drainage ($365k) - Funding		(365,000)			365,000	0	0	
	Proposed Loan - West Cowra Drainage ($365k) - Principal		10,475			(10,475)	0	0	
	Total capital items	433,371	(326,319)	343,844	0	116,154	133,679	123,536	
	Cash reconciliation items								
	Depreciation	(661,961)	(332,811)				(332,811)	(249,836)	
	Total adjustment for non-cash items	(661,961)	(332,811)	0	0	0	(332,811)	(249,836)	
	Increase / (decrease) in cash	(549,269)	145,815	(343,844)	940	(89,363)	(286,452)	(217,169)	
	Funded by / (to) reserves								
	Transfer from Carryover Reserve (Capital)	91,394					0	0	
	Transfer from Carryover Reserve	35,000					0	0	
	Funded by / (to) general revenues	422,875	(145,815)	343,844	(940)	89,363	286,452	217,169	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PRIVATE WORKS								
	Income from continuing operations								
354	Private Works Revenue	79,350	68,000				68,000	20,851	31%
355	Private Works Profit	15,870	13,600				13,600	4,170	31%
	Total income	95,220	81,600	0	0	0	81,600	25,022	
	Expenses from continuing operations								
	Private Works Expenditure	60,555	68,000				68,000	14,690	22%
	Total expenses	60,555	68,000	0	0	0	68,000	14,690	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	34,664	13,600	0	0	0	13,600	10,331	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	(34,664)	(13,600)	0	0	0	(13,600)	(10,331)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	BIOSECURITY REGULATION								
	Income from continuing operations								
181	Grants	108,100	100,850		(6,500)		94,350	94,350	100%
182	Regulatory Fees & Fines		1,902				1,902	0	0%
	Total income	108,100	102,752	0	(6,500)	0	96,252	94,350	
	Expenses from continuing operations								
177	Biosecurity - Weeds - Operating Expenses	357,252	325,585		(23,285)		302,300	219,119	72%
	Total expenses	357,252	325,585	0	(23,285)	0	302,300	219,119	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(249,152)	(222,833)	0	16,785	0	(206,048)	(124,769)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	249,152	222,833	0	(16,785)	0	206,048	124,769	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PUBLIC CEMETERIES								
	Income from continuing operations								
1040	Cemetery Fees	259,910	276,603				276,603	139,308	50%
2373	Cemeteries & Crematoria Interment Levy	7,866	30,000				30,000	7,749	26%
1042	War Graves Contribution	22,150	22,815	4,135			26,950	21,413	79%
1041	Plaques & Vases	90,974	90,368				90,368	54,036	60%
2520	Department of Veterans' Affairs - War Graves Upgrade					79,802	79,802	0	0%
	Total income	380,901	419,786	4,135	0	79,802	503,723	222,506	
	Expenses from continuing operations								
1032	Cowra Cemetery - Operating Expenses - Wages	102,118	121,130				121,130	78,020	64%
1032	Cowra Cemetery - Operating Expenses - Other	126,458	174,706		(10,000)		164,706	117,788	72%
2374	Cemeteries & Crematoria Interment Services Levy		30,000				30,000	16,704	56%
1777	Cherry Tree Avenue Maintenance				10,000		10,000	2,164	22%
1037	War Graves Maintenance	9,398	22,150	12,752			34,902	12,158	35%
2306	Hospital Memorial Rose Garden	557	1,030				1,030	91	9%
1779	Village Cemeteries - Management & Maintenance	35,299	25,696				25,696	24,809	97%
1035	Plaques	75,439	63,531				63,531	38,650	61%
1941	Loan No. 253C - Cemetery Expansion ($250k) - Interest	1,175	463				463	416	90%
1969	AODE	28,425	39,571				39,571	29,677	75%
	Other Asset Depreciation	7,922	8,080				8,080	6,066	75%
	Building Depreciation	4,817	4,913				4,913	3,688	75%
	Total expenses	391,608	491,269	12,752	0	0	504,021	330,230	
	Capital items								
2519	War Graves Upgrade					79,802	79,802	59,467	75%
	Loan No. 253C - Cemetery Expansion ($250k) - Principal	27,325	28,107				28,107	20,969	75%
	Total capital items	27,325	28,107	0	0	79,802	107,909	80,436	
	Cash reconciliation items								
	Depreciation	(12,739)	(12,993)				(12,993)	(9,754)	
	Total adjustment for non-cash items	(12,739)	(12,993)	0	0	0	(12,993)	(9,754)	
	Increase / (decrease) in cash	(25,293)	(86,597)	(8,617)	0	0	(95,214)	(178,406)	
	Funded by / (to) reserves								
	Transfer from S94A Reserve	21,004	21,529				21,529	16,161	
	Transfer to Carryover Reserve	(12,752)					0	0	
	Transfer from Carryover Reserve			12,752			12,752	12,752	
	Funded by / (to) general revenues	17,041	65,068	(4,135)	0	0	60,933	149,492	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PUBLIC AMENITIES								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
1151	Public Amenities - Operating Expenses - Wages	147,646	138,598				138,598	81,320	59%
1151	Public Amenities - Operating Expenses - Other	102,984	89,662				89,662	59,919	67%
1155	Squire Park Carer's Centre - Operating Expenses	4,557	59,036				59,036	18,018	31%
	Building Depreciation	108,445	110,614				110,614	83,036	75%
	Total expenses	363,632	397,910	0	0	0	397,910	242,293	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Depreciation	(108,445)	(110,614)				(110,614)	(83,036)	
	Total adjustment for non-cash items	(108,445)	(110,614)	0	0	0	(110,614)	(83,036)	
	Increase / (decrease) in cash	(255,187)	(287,296)	0	0	0	(287,296)	(159,257)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	255,187	287,296	0	0	0	287,296	159,257	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	SWIMMING POOL								
	Income from continuing operations								
1685	Grant - Growing Regions Program	36,599	2,373,953		(1,973,953)		400,000	283,331	71%
	Total income	36,599	2,373,953	0	(1,973,953)	0	400,000	283,331	
	Expenses from continuing operations								
988	Pool - Operating Expenses	229,138	265,374			(21,769)	243,605	184,644	76%
994	Pool - Management Contract	258,721	266,864				266,864	189,082	71%
	Swimming Pool Depreciation	145,672	148,585				148,585	111,541	75%
	Building Depreciation	59,767	60,962				60,962	45,763	75%
	Proposed Loan - Pool Replacement ($2,254k) - Interest		26,908		(26,908)		0	0	
	Total expenses	693,298	768,693	0	(26,908)	(21,769)	720,016	531,030	
	Capital items								
1680	Pool Concept Design & Specifications	131,435		19,500	380,500		400,000	284,978	71%
1679	WP2 - Main Pool & Toddler Pool Redevelopment	36,599	1,193,274		(1,193,274)		0	0	
2388	WP3 - Splashpad and Plant Room		402,884		(402,884)		0	0	
2389	WP4 - New Retractable Shades		450,915		(450,915)		0	0	
2390	WP5 - Demolition of Existing Building / Plant Room	630	138,141		(138,141)		0	0	
2391	WP6 - Proposed Clubhouse Building		188,739		(188,739)		0	0	
2535	Upgrade of Men's Showers at Aquatic Centre					21,769	21,769	21,769	100%
	Proposed Loan - Pool Replacement ($2,254k) - Funding						0	0	
	Total capital items	168,664	2,373,953	19,500	(1,993,453)	21,769	421,769	306,746	
	Cash reconciliation items								
	Depreciation	(205,439)	(209,547)				(209,547)	(157,304)	
	Total adjustment for non-cash items	(205,439)	(209,547)	0	0	0	(209,547)	(157,304)	
	Increase / (decrease) in cash	(619,924)	(559,146)	(19,500)	46,408	0	(532,238)	(397,141)	
	Funded by / (to) reserves								
	Transfer to Carryover Reserve	(3,111)					0	0	
	Transfer from Carryover Reserve (Capital)			3,111			3,111	3,111	
	Transfer from Aquatic Centre Capital Renewal Reserve (Capital)						0	0	
	Transfer from Cowra Services Projects Reserve (Capital)						0	0	
	Transfer from S94 Growth Reserve	8,143	8,347				8,347	6,266	
	Transfer from S94A Reserve	5,041	5,167				5,167	3,879	
	Funded by / (to) general revenues	609,851	545,632	16,389	(46,408)	(0)	515,613	383,885	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PARKS, GARDENS & RESERVES								
	Income from continuing operations								
1731	Grant - Public Open Spaces	333,577					0	0	
2399	Grant - NSW Premiers Dept - Cowra Peace Precinct	16,194					0	0	
	Total income	349,771	0	0	0	0	0	0	
	Expenses from continuing operations								
190	Parks & Gardens - Operating Expenses - Wages	417,534	422,073			30,000	452,073	343,553	76%
190	Parks & Gardens - Operating Expenses - Other	471,963	585,471				585,471	473,276	81%
207	Lachlan River Precinct	919	1,700				1,700	255	15%
206	Peace Precinct	64,342	46,343				46,343	43,775	94%
209	Adventure Playground	11,738	17,730			2,270	20,000	17,279	86%
2159	Sculpture Park - Ground Maintenance	7,386	10,000				10,000	4,346	43%
195	Vandalism	12,164	11,452				11,452	9,556	83%
	Open Space Recreation Depreciation	149,906	152,904				152,904	114,783	75%
	Other Asset Depreciation	25,269	25,774				25,774	19,348	75%
	Total expenses	1,161,221	1,273,447	0	0	32,270	1,305,717	1,026,171	
	Capital items								
1716	Playground Asset Renewal		25,000	59,296			84,296	8,645	10%
1720	River Front Project Preliminaries (Public Spaces)	1,430					0	0	
1721	River Front Footpaths (Public Spaces)	19,512					0	0	
2093	Additional Pathways at Peace Precinct (Public Spaces)	469					0	0	
2194	Evans Street Shared Path & Parking Area (Public Spaces)	208,708					0	0	
2255	Sculpture Park Paths (Public Spaces)	108,468					0	0	
2403	Cowra Peace Precinct - Yarrabilly Linked Pathway	16,619					0	0	
	Total capital items	355,207	25,000	59,296	0	0	84,296	8,645	
	Cash reconciliation items								
	Depreciation	(175,175)	(178,678)				(178,678)	(134,131)	
	Total adjustment for non-cash items	(175,175)	(178,678)	0	0	0	(178,678)	(134,131)	
	Increase / (decrease) in cash	(991,481)	(1,119,769)	(59,296)	0	(32,270)	(1,211,335)	(900,685)	
	Funded by / (to) reserves								
	Transfer from Built Asset Replacement Program Reserve (Capital)		25,000	59,296			84,296	8,645	
	Funded by / (to) general revenues	991,481	1,094,769	0	0	32,270	1,127,039	892,040	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	SPORTSFIELDS								
	Income from continuing operations								
228	User Charges	12,488	11,330				11,330	10,274	91%
1898	Stronger Country Communites Round 4 - Col Stinson Park	377,045					0	0	
2173	Grant - LRCI Round 3 - Col Stinson Park	41,555					0	0	
2314	Grant - River Park Cricket Nets	5,700					0	0	
2404	Grant - DHAC - Play Our Way Program		1,495,000			(1,495,000)	0	0	
	Total income	436,788	1,506,330	0	0	(1,495,000)	11,330	10,274	
	Expenses from continuing operations								
	Sportsfields - Operating Expenses - Wages	181,257	193,202			(30,000)	163,202	116,395	71%
	Sportsfields - Operating Expenses - Other	221,337	210,550			40,000	250,550	207,255	83%
227	Vandalism	1,709	3,092				3,092	1,001	32%
2248	Sport Precinct Masterplans	20,915		59,085			59,085	37,400	63%
1947	Loan No. 236a - River Park Amenities ($96k) - Interest	259					0	0	
1946	Loan No. 242b - Mulyan Oval Amenities ($95k) - Interest	4,302	4,107				4,107	3,137	76%
	Building Depreciation	48,585	49,557				49,557	37,202	75%
	Open Space Recreation Depreciation	49,063	50,044				50,044	37,567	75%
	Total expenses	527,428	510,552	59,085	0	10,000	579,637	439,957	
	Capital items								
1899	Col Stinson Park Amenities and Clubhouse	565,544					0	0	
2172	Col Stinson Park Courts and Sealing	43,075					0	0	
2313	River Park Cricket Nets - Netting Replacement on 3 Wickets	13,200					0	0	
2405	Mulyan Park - Female Changerooms		747,500			(747,500)	0	0	
2406	WCRG - Female Changerooms		747,500			(747,500)	0	0	
	Loan No. 236a - River Park Amenities ($96k) - Principal	8,051					0	0	
	Loan No. 242b - Mulyan Oval Amenities ($95k) - Principal	3,129	3,347				3,347	2,453	73%
	Total capital items	633,000	1,498,347	0	0	(1,495,000)	3,347	2,453	
	Cash reconciliation items								
	Depreciation	(97,648)	(99,601)				(99,601)	(74,769)	
	Total adjustment for non-cash items	(97,648)	(99,601)	0	0	0	(99,601)	(74,769)	
	Increase / (decrease) in cash	(625,992)	(402,968)	(59,085)	0	(10,000)	(472,053)	(357,367)	
	Funded by / (to) reserves								
	Transfer from Carryover Reserve			59,085			59,085	59,085	
	Funded by / (to) general revenues	625,992	402,968	0	0	10,000	412,968	298,282	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	VILLAGE PARKS								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
	Village Parks Maintenance	40,239	50,646				50,646	36,308	72%
	Total expenses	40,239	50,646	0	0	0	50,646	36,308	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(40,239)	(50,646)	0	0	0	(50,646)	(36,308)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	40,239	50,646	0	0	0	50,646	36,308	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	RURAL & URBAN TREES								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
183	Trees - Operating Expenses - Wages	150,239	117,637				117,637	81,671	69%
183	Trees - Operating Expenses - Other	239,778	192,649				192,649	97,110	50%
188	Vandalism	66	2,315				2,315	0	0%
187	National Tree Day	2,768	8,177			(4,672)	3,505	3,505	100%
	Total expenses	392,851	320,778	0	0	(4,672)	316,106	182,286	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	(392,851)	(320,778)	0	0	4,672	(316,106)	(182,286)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	392,851	320,778	0	0	(4,672)	316,106	182,286	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	AERODROME								
	Income from continuing operations								
1059	Rents & Fees		2,011				2,011	0	0%
1060	Land Leases	35,886	34,590				34,590	26,088	75%
1056	Profit on Disposal - Airport Subdivision		241,890				241,890	0	0%
2513	Sale of 11 Richards Drive, Cowra				65,554		65,554	65,554	100%
	Total income	35,886	278,491	0	65,554	0	344,045	91,643	
	Expenses from continuing operations								
1047	Aerodrome - Operating Expenses - Wages	60,486	83,282				83,282	45,100	54%
1047	Aerodrome - Operating Expenses - Other	92,399	104,858				104,858	85,685	82%
1930	Loan No. 253B - Airport Subdivision ($1,479k) - Interest	6,950	2,737				2,737	2,462	90%
	Airport Depreciation	58,170	65,429				65,429	49,117	75%
	Building Depreciation	14,061	14,342				14,342	10,766	75%
	Other Asset Depreciation	13,713	12,815				12,815	9,620	75%
	Total expenses	245,779	283,463	0	0	0	283,463	202,749	
	Capital items								
	Loan No. 253B - Airport Subdivision ($1,479k) - Principal	161,693	165,969				165,969	124,082	75%
1057	Sale of Asset - Airport Subdivision		(96,210)				(96,210)	0	0%
2487	Sale of 11 Richards Drive, Cowra			71,903	(74,957)		(3,054)	(3,054)	100%
	Total capital items	161,693	69,759	71,903	(74,957)	0	66,705	121,028	
	Cash reconciliation items								
	Depreciation	(85,944)	(92,586)				(92,586)	(69,503)	
	Total adjustment for non-cash items	(85,944)	(92,586)	0	0	0	(92,586)	(69,503)	
	Increase / (decrease) in cash	(285,642)	17,855	(71,903)	140,511	0	86,463	(162,631)	
	Funded by / (to) reserves								
	Transfer from S94A Reserve	10,082	10,334				10,334	7,758	
	Transfer from Built Asset Replacement Program Reserve (Capital)						0	0	
	Transfer to Built Asset Replacement Program Reserve						0	0	
	Funded by / (to) general revenues	275,560	(28,189)	71,903	(140,511)	0	(96,797)	154,874	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	CARAVAN PARK								
	Income from continuing operations								
794	Caravan Park - Laundry & Other Income	7,805	8,100				8,100	5,715	71%
792	Caravan Park - Sites	376,639	363,751				363,751	271,094	75%
793	Caravan Park - Cabins	358,182	333,805				333,805	267,907	80%
2087	Insurance Claim Income - Caravan Park	350,000					0	0	
	Total income	1,092,626	705,656	0	0	0	705,656	544,716	
	Expenses from continuing operations								
1956	Dividend	43,259	44,297				44,297	33,221	75%
1955	AODE	81,538	63,605				63,605	47,702	75%
772	Management Contract	222,938	219,524				219,524	158,379	72%
772	General - Operation & Maintenance	153,758	157,568				157,568	147,354	94%
773	Cabins - Operation & Maintenance	6,896	10,055				10,055	5,714	57%
	Cabins - Flood Damage Repairs	53,114					0	0	
774	Amenities - Operation & Maintenance	11,983	13,127				13,127	9,558	73%
775	Park - Operation & Maintenance	24,143	41,707				41,707	8,384	20%
776	Site - Operation & Maintenance	13,134	15,537				15,537	0	0%
777	Laundry - Operation & Maintenance	19,466	16,529				16,529	12,577	76%
	Other Asset Depreciation	52,959	54,018				54,018	40,550	75%
	Equipment Depreciation	271	276				276	207	75%
	Building Depreciation	25,164	25,667				25,667	19,268	75%
	Total expenses	708,622	661,910	0	0	0	661,910	482,915	
	Capital items								
2294	Riverfront Precinct - Replace Slabs	113,125					0	0	
2506	Central Precinct Redevelopment - Internal Roads		70,000			(70,000)	0	0	
	Total capital items	113,125	70,000	0	0	(70,000)	0	0	
	Cash reconciliation items								
	Depreciation	(78,394)	(79,961)				(79,961)	(60,026)	
	Total adjustment for non-cash items	(78,394)	(79,961)	0	0	0	(79,961)	(60,026)	
	Increase / (decrease) in cash	349,272	53,707	0	0	70,000	123,707	121,827	
	Funded by / (to) reserves								
	Transfer to Caravan Park Reserve	(462,397)	(123,707)				(123,707)	(121,827)	
	Transfer from Caravan Park Reserve (Capital)	113,125	70,000			(70,000)	0	0	
	Funded by / (to) general revenues	(0)	0	0	0	0	0	0	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	SALEYARDS								
	Income from continuing operations								
1069	Fees	425,221	371,315				371,315	314,069	85%
1070	Truck Wash	175,060	132,965		50,000		182,965	131,289	72%
1688	Grant - Cover Yard Walkways		100,000				100,000	0	0%
2250	Grant - Installation of eID Infrastructure	270,459					0	0	
	Total income	870,740	604,280	0	50,000	0	654,280	445,358	
	Expenses from continuing operations								
1981	Contribution to Admin Salaries	17,575	18,102				18,102	13,575	75%
1980	Dividend	22,301	22,836				22,836	17,127	75%
1978	AODE	64,979	56,962				56,962	42,723	75%
1062	Saleyards - Operating Expenses - Wages	148,707	153,716				153,716	110,134	72%
1062	Saleyards - Operating Expenses - Other	200,104	165,039			50,000	215,039	186,389	87%
1068	Avdata Charges on Truck Wash	17,245	14,725				14,725	13,610	92%
1982	Contribution - Training	3,054	3,127				3,127	2,346	75%
1979	Overheads	47,151	48,283				48,283	36,214	75%
1943	Loan No. 246 - Effluent Screens ($225k) - Interest	843					0	0	
	Other Asset Depreciation	34,593	35,285				35,285	26,488	75%
	Building Depreciation	9,503	9,693				9,693	7,276	75%
	Total expenses	566,055	527,768	0	0	50,000	577,768	455,882	
	Capital items								
	Loan No. 246 - Effluent Screens ($225k) - Principal	24,671					0	0	
1687	Cover Yard Walkways Stage 1		100,000				100,000	0	0%
2249	Installation of eID Infrastructure	270,459					0	0	
	Total capital items	295,130	100,000	0	0	0	100,000	0	
	Cash reconciliation items								
	Depreciation	(44,096)	(44,978)				(44,978)	(33,764)	
	Total adjustment for non-cash items	(44,096)	(44,978)	0	0	0	(44,978)	(33,764)	
	Increase / (decrease) in cash	53,650	21,490	0	50,000	(50,000)	21,490	23,241	
	Funded by / (to) reserves								
	Transfer to Saleyards Reserve	(46,060)	(21,490)		(50,000)	50,000	(21,490)	(23,241)	
	Transfer from Saleyards Reserve	(7,590)					0	0	
	Funded by / (to) general revenues	0	0	0	0	0	0	0	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	COUNCIL BUILDINGS & STRUCTURES MAINTENANCE								
	Income from continuing operations								
1221	Rent of Council Properties	67,930	61,477				61,477	49,611	81%
1220	Rose Garden Coffee House Rent	43,562	36,801				36,801	33,569	91%
2368	Income - Insurance Claim - Lowe Lane House	261,000					0	0	
	Total income	372,492	98,278	0	0	0	98,278	83,180	
	Expenses from continuing operations								
1161	Building Maintenance - Operating Expense	72,773	128,344			(48,344)	80,000	46,474	58%
1181	Rose Garden Coffee House	16,282	12,995				12,995	2,865	22%
1181	Rose Garden Coffee House - Flood Repairs	15,149					0	0	
950	Pound Maintenance	3,888	5,052			3,000	8,052	7,027	87%
1162	Building Maintenance - Neighbourhood Centre	8,381	6,500				6,500	3,194	49%
1201	Senior Citizens Building	5,252	5,379				5,379	631	12%
1163	Building Maintenance - Bourke Street House		1,136	604	(1,740)		0	0	
	Building Maintenance - Public Toilets	23,546	24,142				24,142	20,391	84%
	Public Toilets - Flood Damage Repairs	9,300					0	0	
1202	Building Maintenance - 118A Kendal Street	2,773	5,189				5,189	1,862	36%
1177	Bus Shelters		3,202				3,202	45	1%
1179	Building Maintenance - RFS Headquarters	6,705	3,652				3,652	2,477	68%
1203	Council Property Rates	23,023	27,723				27,723	22,777	82%
	Council Property Maintenance	28,690	33,058				33,058	29,829	90%
1178	Council Depot	14,665	15,729				15,729	10,242	65%
1183	Lot 2 Macquarie Street		4,630				4,630	0	0%
2395	Lowe Lane Demolition	84,133					0	0	
2496	Expenses - Sale of 1 Bourke Street				15,000		15,000	12,957	86%
	Building Depreciation	96,410	98,338				98,338	73,821	75%
	Total expenses	410,971	375,069	604	13,260	(45,344)	343,589	234,592	
	Capital items								
1205	Building Asset Management Plan - Works		60,000	112,161			172,161	72,682	42%
2279	Rose Garden Coffee House Renovations	57,034					0	0	
	Total capital items	57,034	60,000	112,161	0	0	172,161	72,682	
	Cash reconciliation items								
	Depreciation	(96,410)	(98,338)				(98,338)	(73,821)	
	Total adjustment for non-cash items	(96,410)	(98,338)	0	0	0	(98,338)	(73,821)	
	Increase / (decrease) in cash	897	(238,453)	(112,765)	(13,260)	45,344	(319,134)	(150,273)	
	Funded by / (to) reserves								
	Transfer from Built Asset Replacement Program Reserve (Capital)	57,034	60,000		112,161		172,161	72,682	
	Transfer to Built Asset Replacement Program Reserve	(176,867)					0	0	
	Funded by / (to) general revenues	118,936	178,453	112,765	(98,901)	(45,344)	146,973	77,591	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	INFRASTRUCTURE & OPERATIONS OVERHEADS								
	Income from continuing operations								
	Total income	0	0	0	0	0	0	0	
	Expenses from continuing operations								
170	Superannuation	925,026	1,024,882				1,024,882	694,890	68%
170	Public Holidays	308,229	328,572				328,572	178,183	54%
170	Workers Comp. Insurance	234,906	401,924				401,924	222,029	55%
170	Annual Leave	612,929	657,144				657,144	487,254	74%
	Long Service Leave - Accrual	344,297	303,271				303,271	227,661	75%
170	Sick Leave	368,787	246,429			120,000	366,429	283,697	77%
170	Training Wages	73,950		18,596	15,290	9,856	43,742	43,742	100%
	Lump Sum Payment	87,450	105,286	(15,979)			89,307	89,307	100%
1959	Saleyards Overheads Contra	(47,151)	(48,283)				(48,283)	(36,214)	75%
2308	Oncost - Biosecurity - Weeds - Materials & Plant	(23,985)	(20,480)				(20,480)	(11,708)	57%
2309	Oncost - Biosecurity - Weeds - Payroll	(74,300)	(65,920)				(65,920)	(50,249)	76%
	Total expenses	2,810,139	2,932,825	2,617	15,290	129,856	3,080,588	2,128,593	
	Capital items								
170	Long Service Leave	265,470	193,104				193,104	166,032	86%
	Total capital items	265,470	193,104	0	0	0	193,104	166,032	
	Cash reconciliation items								
	Long Service Leave Accrual	(344,297)	(303,271)				(303,271)	(227,661)	
	Total adjustment for non-cash items	(344,297)	(303,271)	0	0	0	(303,271)	(227,661)	
	Increase / (decrease) in cash	(2,731,311)	(2,822,658)	(2,617)	(15,290)	(129,856)	(2,970,421)	(2,066,964)	
	Funded by / (to) reserves								
	Transfer from Long Service Leave Reserve	265,470	193,104				193,104	166,032	
	Transfer to Long Service Leave Reserve	(265,470)	(193,104)				(193,104)	(166,032)	
	Funded by / (to) general revenues	2,731,311	2,822,658	2,617	15,290	129,856	2,970,421	2,066,964	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	WASTE COLLECTION								
	Income from continuing operations								
	Domestic Waste Management Charge	2,421,374	2,529,058	14,201	2,508		2,545,768	2,549,101	100%
	Commercial Waste Management Charge	301,022	312,313	6,879	1,822		321,014	320,847	100%
	Interest on Overdue Charges	35,780	28,576				28,576	23,674	83%
	Pensioner Rates Abandoned	(154,794)	(170,917)		18,834		(152,083)	(152,238)	100%
	Pensioner Subsidy	85,137	92,208		(9,285)		82,923	82,923	100%
	Total income	2,688,519	2,791,238	21,081	13,880	0	2,826,198	2,824,307	
	Expenses from continuing operations								
1514	Waste - Collection - Operating Expenses - Wages	93,375	87,550				87,550	68,194	78%
1514	Waste - Collection - Operating Expenses - Other	178,025	207,631				207,631	145,181	70%
1514	MGB Maintenance	5,032	22,360				22,360	3,603	16%
1541	Donations - DWMC	182	2,438				2,438	0	0%
1514	Bin Deliveries	11,016	12,143				12,143	9,922	82%
1519	MGB Disposal Costs (Weighbridge) - Internal	494,878	498,074				498,074	315,804	63%
1994	AODE	202,166	264,965				264,965	198,722	75%
1995	Dividend	63,214	64,731				64,731	48,546	75%
	Contribution to Waste Fund Administration, Overheads, Depreciation						0	0	
	Total expenses	1,047,887	1,159,892	0	0	0	1,159,892	789,972	
	Capital items								
1571	MGB Replacements	31,689	20,000			8,160	28,160	28,160	100%
	Total capital items	31,689	20,000	0	0	8,160	28,160	28,160	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	1,608,943	1,611,346	21,081	13,880	(8,160)	1,638,146	2,006,175	
	Funded by / (to) reserves								
	Transfer to Waste Reserve	(826,649)	(186,832)	(307,646)		358,150	(136,327)	(102,339)	
	Transfer to Domestic Waste Management Reserve	258,986	(409,896)		(33,340)		(443,236)	(332,731)	
	Transfer from Domestic Waste Management Reserve (Capital)	31,689	20,000				20,000	28,160	
	Funded by / (to) general revenues	(1,072,968)	(1,034,619)	286,565	19,461	(349,990)	(1,078,583)	(1,599,266)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	WASTE DISPOSAL								
	Income from continuing operations								
1562	Weighbridge Charges	1,648,715	1,071,983	428,017			1,500,000	1,380,224	92%
2508	Grant - LECI - Landfill		250,000		(250,000)		0	0	
2497	Grant - EPA - Landfill Improvement Program				25,000		25,000	10,000	40%
	Total income	1,648,715	1,321,983	428,017	(225,000)	0	1,525,000	1,390,224	
	Expenses from continuing operations								
1564	MGB Disposal (Weighbridge)	(497,070)	(498,074)				(498,074)	(363,244)	73%
1514	Illegal Roadside Waste Collection	9,121	18,527				18,527	12,230	66%
	LANDFILL								
	Landfill - Operating Expenses - Wages	80,039	66,950				66,950	61,408	92%
	Landfill - Operating Expenses - Other	244,797	221,791				221,791	191,576	86%
1546	EPA Licence & Audits	4,651	4,944				4,944	0	0%
2518	Landfill Improvement Program				40,743		40,743	40,743	100%
	OTHER WASTE DISPOSAL								
1537	MRF - Operating Expenses - Wages	747,056	730,906		(60,000)	(35,000)	635,906	469,210	74%
1537	MRF - Operating Expenses - Other	548,204	484,196				484,196	394,163	81%
	Other Waste Disposal Expenses - Wages						0	0	
	Other Waste Disposal Expenses - Other						0	0	
	VILLAGE TIPS								
	Village Tips - Operating Expenses - Wages	6,206	12,360				12,360	11,711	95%
	Village Tips - Operating Expenses - Other	5,588	19,252				19,252	9,450	49%
1997	AODE	37,094	46,951				46,951	35,212	75%
	Contribution to Waste Fund Administration, Overheads, Depreciation						0	0	
	Total expenses	1,185,686	1,107,803	0	(19,258)	(35,000)	1,053,545	862,458	
	Capital items								
2146	Landfill Waste Cell Modifications	28,751	325,000	103,442	(428,442)		0	0	
	Total capital items	28,751	325,000	103,442	(428,442)	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	434,278	(110,820)	324,575	222,700	35,000	471,455	527,766	
	Funded by / (to) reserves								
	Transfer from Domestic Waste Management Reserve (Capital)	21,563					0	0	
	Transfer from Waste Reserve (Capital)	7,188					0	0	
	Transfer to Waste Landfill Reserve					(500,000)	(500,000)	(1,000,000)	
	Transfer from Waste Reserve					500,000	500,000	1,000,000	
	Funded by / (to) general revenues	(463,029)	110,820	(324,575)	(222,700)	(35,000)	(471,455)	(527,766)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	RECYCLING								
	Income from continuing operations								
	Recycling Charge	710,745	729,158	18,490	1,761		749,410	750,074	100%
1560	Sale of Recycled Material	172,060	174,184				174,184	107,041	61%
1559	Recycling Crates Sales	3,760	5,584				5,584	5,610	100%
2303	Revive Recycling Hub	4,926	5,150				5,150	3,625	70%
1771	Cardboard Pick-Up	24,701	23,637				23,637	19,798	84%
	Total income	916,192	937,713	18,490	1,761	0	957,965	886,148	
	Expenses from continuing operations								
	RECYCLING - COLLECTION								
1532	Recycling - Collection - Wages	123,589	110,939				110,939	109,132	98%
1532	Recycling - Collection - Other	158,872	175,303				175,303	160,134	91%
	RECYCLING - OTHER								
1535	Recycling - Education	16,431	24,006				24,006	13,960	58%
1536	RAFCA Program	3,391	4,838				4,838	282	6%
2304	Revive Recycling Hub	19,004	5,000				5,000	0	0%
1973	AODE	191,639	197,711				197,711	148,284	75%
1970	Loan No. 247 - Recycling Upgrade ($539k) - Interest	2,018					0	0	
	Contribution to Waste Fund Administration, Overheads, Depreciation						0	0	
	Total expenses	514,944	517,797	0	0	0	517,797	431,793	
	Capital items								
	Loan No. 247 - Recycling Upgrade ($539k) - Principal	59,046					0	0	
2251	Extension of Sorting Line Storage Area	156,000					0	0	
	Total capital items	215,046	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	186,202	419,916	18,490	1,761	0	440,168	454,355	
	Funded by / (to) reserves								
	Transfer from Waste Reserve (Capital)	156,000					0	0	
	Funded by / (to) general revenues	(342,202)	(419,916)	(18,490)	(1,761)	0	(440,168)	(454,355)	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	FOOD ORGANICS & GARDEN ORGANICS (FOGO)								
	Income from continuing operations								
2503	Grant - EPA - FOGO Joint Procurement				210,160		210,160	42,032	20%
	Total income	0	0	0	210,160	0	210,160	42,032	
	Expenses from continuing operations								
2504	FOGO Joint Procurement Expense				210,160		210,160	95,793	46%
	Total expenses	0	0	0	210,160	0	210,160	95,793	
	Capital items								
	Total capital items	0	0	0	0	0	0	0	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	0	0	0	0	0	0	(53,761)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	0	0	0	0	0	0	53,761	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	CONTAINER DEPOSIT SCHEME								
	Income from continuing operations								
2145	CDS Processing Fee	876,338	1,000,000				1,000,000	421,037	42%
	Total income	876,338	1,000,000	0	0	0	1,000,000	421,037	
	Expenses from continuing operations								
1542	CDS - Operating Expenses - Wages	339,937	433,093				433,093	247,335	57%
1542	CDS - Operating Expenses - Other	152,378	223,233				223,233	151,846	68%
2074	Contribution to Waste Fund Depreciation	22,604	23,056				23,056	17,291	75%
1971	Contribution to Waste Fund Overheads	97,685	100,616				100,616	75,464	75%
	Contribution to Waste Fund Administration, Overheads, Depreciation						0	0	
	Total expenses	612,604	779,998	0	0	0	779,998	491,935	
	Capital items								
2438	Purchase of Glass Breaker	60,500		60,500			60,500	60,500	100%
2500	Purchase of Trommel Processing Plant				45,000		45,000	45,000	100%
	Total capital items	60,500	0	60,500	45,000	0	105,500	105,500	
	Cash reconciliation items								
	Total adjustment for non-cash items	0	0	0	0	0	0	0	
	Increase / (decrease) in cash	203,234	220,002	(60,500)	(45,000)	0	114,502	(176,398)	
	Funded by / (to) reserves								
	Funded by / (to) general revenues	(203,234)	(220,002)	60,500	45,000	0	(114,502)	176,398	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	OTHER WASTE OPERATIONS								
	Income from continuing operations								
1565	Hilltops Council Garbage Collection	20,511	19,628				19,628	16,029	82%
1563	Land Rental	3,096	2,904				2,904	1,567	54%
	Total income	23,607	22,532	0	0	0	22,532	17,596	
	Expenses from continuing operations								
1972	Contribution - General Fund	1,428,085	1,065,675				1,065,675	799,254	75%
1545	Clean Up Australia Day		2,033				2,033	0	0%
	WASTE & ENERGY SUSTAINABILITY								
2016	Waste & Energy Sustainability - Wages	43,905	81,812				81,812	46,475	57%
2016	Waste & Energy Sustainability - Other Expenses	3,031					0	0	
1975	Contribution from Sewer Fund - Sustainability Officer	(21,713)	(22,364)				(22,364)	(16,774)	75%
1976	Contribution from Water Fund - Sustainability Officer	(21,713)	(22,364)				(22,364)	(16,774)	75%
	STREET SWEEPING - COWRA & VILLAGES								
1514	Street Sweeping - Operating Expenses - Wages	26,539	48,969				48,969	25,814	53%
1514	Street Sweeping - Operating Expenses - Other	90,121	97,426				97,426	97,558	100%
	CLEANING COWRA CBD								
1514	Cleaning Cowra CBD - Operating Expenses - Wages	99,534	61,800		43,000		104,800	75,055	72%
1514	Cleaning Cowra CBD - Operating Expenses - Other	64,371	37,949		57,000		94,949	76,662	81%
	PLANT								
	Waste Fund - Plant Working Expenses Control	317,845	241,301				241,301	227,449	94%
	Waste Fund - Plant Hire - Income	(543,605)	(563,941)				(563,941)	(436,982)	77%
	Contribution to Waste Fund Administration, Overheads, Depreciation						0	0	
	Total expenses	1,486,400	1,028,296	0	100,000	0	1,128,296	877,737	
	Capital items								
1578	Replacement Garbage Truck						0	0	
2434	Purchase of Landfill Compactor		1,000,000				1,000,000	155,000	16%
2525	Purchase of Landfill Leachate Pump					49,990	49,990	49,990	100%
	Total capital items	0	1,000,000	0	0	49,990	1,049,990	204,990	
	Cash reconciliation items								
	Depreciation	(356,232)	(363,357)				(363,357)	(272,767)	
	Total adjustment for non-cash items	(356,232)	(363,357)	0	0	0	(363,357)	(272,767)	
	Increase / (decrease) in cash	(1,106,561)	(1,642,407)	0	(100,000)	(49,990)	(1,792,397)	(792,364)	
	Funded by / (to) reserves								
	Transfer from Waste Reserve (Capital)		1,000,000				1,000,000	0	
	Transfer from Waste Plant Replacement Reserve (Capital)						0	0	
	Transfer to Waste Plant Replacement Reserve					(300,000)	(300,000)	(100,000)	
	Funded by / (to) general revenues	1,106,561	642,407	0	100,000	349,990	1,092,397	892,364	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	WASTE ADMINISTRATION & OVERHEADS								
	Income from continuing operations								
2429	Grant - Community Energy Upgrades - Solar Installation		84,807			(84,807)	0	0	
	Total income	0	84,807	0	0	(84,807)	0	0	
	Expenses from continuing operations								
	ADMINISTRATION EXPENSES								
	Waste Fund Administration - Wages						0	0	
	Waste Fund Administration - Other						0	0	
2281	Staff Amenities Building Fit-Out	6,726					0	0	
1974	Contribution - Training	25,316	25,924				25,924	19,441	75%
1996	Contribution to Administration Salaries	105,106	108,259				108,259	81,196	75%
2295	Loan No. 255 - Admin Building ($450k) - Interest	25,514	24,927				24,927	18,766	75%
	EMPLOYEE OVERHEADS								
1551	Superannuation	185,472	180,050				180,050	140,447	78%
1551	Public Holidays	54,009	57,803				57,803	30,471	53%
1551	Workers Comp. Insurance	44,525	60,028				60,028	32,871	55%
1551	Annual Leave	119,680	115,604			35,000	150,604	120,846	80%
	Long Service Leave - Accrual	71,570	43,235				43,235	32,456	75%
1551	Sick Leave	50,381	43,352		10,000		53,352	50,216	94%
1551	Training Wages	426					0	0	
	Lump Sum Payment	19,664	23,664	(4,000)			19,664	19,664	100%
1998	Contribution to Overheads - Container Deposit Scheme	(97,685)	(100,616)				(100,616)	(75,463)	75%
	DEPRECIATION								
	Plant & Equipment Depreciation	268,240	273,605				273,605	205,391	75%
	Building Depreciation	26,948	27,487				27,487	20,634	75%
	Other Asset Depreciation	61,044	62,265				62,265	46,741	75%
2073	Container Deposit Scheme - Contribution to Depreciation	(22,604)	(23,056)				(23,056)	(17,290)	75%
	Total expenses	944,332	922,531	(4,000)	10,000	35,000	963,531	726,388	
	Capital items								
1580	Staff Amenities Building & Admin Office Renovation	196,550					0	0	
2416	MRF Solar Installation & Battery Storage		169,615			(169,615)	0	0	
	Loan No. 255 - Admin Building ($450k) - Principal	12,384	13,113				13,113	0	0%
1551	Long Service Leave	28,026	28,901		50,000		78,901	63,261	80%
	Total capital items	236,960	211,629	0	50,000	(169,615)	92,014	63,261	
	Cash reconciliation items								
	Long Service Leave Accrual	(71,570)	(43,235)				(43,235)	(32,456)	
	Total adjustment for non-cash items	(71,570)	(43,235)	0	0	0	(43,235)	(32,456)	
	Increase / (decrease) in cash	(1,109,722)	(1,006,118)	4,000	(60,000)	49,808	(1,012,310)	(757,193)	
	Funded by / (to) reserves								
	Transfer from Waste Reserve - Long Service Leave	28,026	28,901		50,000		78,901	63,261	
	Transfer to Waste Reserve - Long Service Leave	(28,026)	(28,901)		(50,000)		(78,901)	(63,261)	
	Transfer from Waste Reserve (Capital)		84,808			(84,808)	0	0	
	Transfer from Waste Fund Unexpended Loan Reserve (Capital)	134,850					0	0	
	Funded by / (to) general revenues	974,872	921,310	(4,000)	60,000	35,000	1,012,310	757,193	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	WATER								
	Income from continuing operations								
	Water Access-Vacant Land - Residential	119,524	146,563	921	(614)		146,870	146,563	100%
	RESIDENTIAL								
	Access Charges	1,261,789	1,533,055				1,533,055	1,017,654	66%
	Consumption Charges	3,635,858	3,633,773				3,633,773	2,472,584	68%
	NON-RESIDENTIAL								
	Access Charges	716,283	777,351				777,351	508,400	65%
	Consumption Charges	1,768,938	1,718,365				1,718,365	1,334,699	78%
	NON-RESIDENTIAL (INDUSTRIAL)								
	Access Charges	12,972	13,516				13,516	9,011	67%
	Consumption Charges	237,687	190,805				190,805	164,658	86%
	NON-RESIDENTIAL (NURSERIES)								
	Access Charges	3,666	3,820				3,820	2,547	67%
	Consumption Charges	12,705	9,412				9,412	1,618	17%
	EDUCATION								
	Access Charges	25,928	23,196				23,196	18,011	78%
	Consumption Charges	88,208	70,869				70,869	65,290	92%
	RAW WATER								
	Access Charges	21,318	27,843				27,843	15,030	54%
	Consumption Charges	70,315	157,727				157,727	44,770	28%
	OTHER								
	Interest On Overdue Charges	72,980	62,105				62,105	54,482	88%
1423	Standpipe Sales	83,321	102,331			27,669	130,000	106,127	82%
	Pensioner Rates Abandoned	(109,297)	(133,157)				(133,157)	(72,428)	54%
	Pensioner Rate Subsidy	60,114	73,237				73,237	1,035	1%
	Water Connection Fees	180,583	98,444				98,444	55,558	56%
	Sundry Revenue	18,764	14,101				14,101	8,593	61%
	Developer Contributions	13,585	35,606				35,606	0	0%
1434	Service Agreement Erambie Cowra Water Maintenance	2,195	2,323				2,323	1,112	48%
1430	LIRS - Interest Subsidy	693					0	0	
1433	Grant - Cowra Drought Water Supply Construction	219,543		90,730	1,178,433		1,269,163	783,308	62%
1436	Safe & Secure Grant - Cowra IWCM	59,545				30,064	30,064	0	0%
2336	Safe & Secure Water Program - Cowra WTP	12,227				17,115	17,115	17,115	100%
2349	Insurance Claim Income - Water Department Office Floor	14,625					0	0	
2410	Grant - Community Energy Upgrades - Solar Installation		17,864			(17,864)	0	0	
	Total income	8,604,066	8,579,149	91,651	1,177,819	56,984	9,905,603	6,755,736	
	Expenses from continuing operations								
2000	Contribution to Administration Salaries	191,903	197,660				197,660	148,247	75%
2004	Contribution - Compliance Officer	19,408	19,990				19,990	14,994	75%
2005	Contribution - Depot Redevelopment Loan	15,538	20,736				20,736	15,552	75%
2003	Contribution - Sustainability Officer	21,713	22,364				22,364	16,775	75%
2001	Dividend - General fund	50,000	50,000				50,000	37,500	75%
2002	Contribution - Training	37,974	38,885				38,885	29,163	75%
1999	AODE	641,705	808,709				808,709	606,533	75%
2007	Japanese Garden Water Subsidy	(121,060)	(124,692)				(124,692)	(93,519)	75%
2006	Contribution from Sewer Fund - Cowra IWCM	(17,820)				(87,537)	(87,537)	0	0%
1440	Tr. From General Fund (S.611)	(180,000)	(120,000)				(120,000)	(90,000)	75%
1330	Public Promotion & Education		6,428				6,428	0	0%
1258	Administration Expenses & Memberships	67,122	71,070				71,070	65,554	92%
1333	Protective Equipment & Safety Supplies	452	9,018				9,018	0	0%
1335	Avdata Charges on Standpipe Sales	5,571	4,394			4,606	9,000	6,436	72%
1327	Donations - Water Availability Charge	27,886	30,254				30,254	28,867	95%
1381	Minor Equipment	20,238	13,109				13,109	0	0%
2367	Water Department Office Floor Repair	12,197					0	0	
1659	Water Asset Revaluation Expense				8,813		8,813	8,813	100%
	ENGINEERING & SUPERVISION								
1325	Project Engineer - Water	52,048	99,918			(75,918)	24,000	13,881	58%
1417	Cowra Integrated Water Cycle Management (IWCM)	20,472			46,886	158,252	205,138	105,965	52%
	PURCHASE OF WATER								
1260	Central Tablelands Water	135,960	128,000				128,000	67,919	53%
1259	State Water - Lachlan River	260,680	266,240				266,240	222,178	83%

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PUMPING STATION								
1279	Pumping Station - Repairs & Operating Expenses	104,408	157,147				157,147	67,922	43%
1280	Energy Costs - Pumping Stations	589,312	470,286				470,286	267,427	57%
2081	River Screen Maintenance		39,399				39,399	0	0%
	RESERVOIRS								
	Reservoirs - Operations & Maintenance	151,979	144,712				144,712	127,827	88%
	TREATMENT PLANT								
1261	Treatment Plant - Cowra - Operating Expenses	571,472	589,555			170,000	759,555	631,474	83%
1268	Sludge Removal Expense	6,773	26,414				26,414	0	0%
1263	Wyangala Operation - Treatment Plant	201,800	75,194			74,806	150,000	109,478	73%
1265	Woodstock Chlorine Station Operation	3,300	9,074				9,074	866	10%
1266	Wattamondara Chlorine Station Operation	319	9,130				9,130	288	3%
1264	Darbys Falls Operation - Treatment Plant	92,068	57,015				57,015	47,674	84%
1297	Koorawatha Chlorine Station Operation	36,186	16,031				16,031	2,172	14%
1270	Chlorine	110,682	89,456				89,456	68,954	77%
1271	Fluoride	3,328	15,998				15,998	3,470	22%
1272	Aluminium Chlorohydrate (ACH)	120,613	196,002				196,002	85,745	44%
1328	EPA Licence	7,370	8,200				8,200	214	3%
1273	Caustic Soda	47,231	34,725			11,542	46,267	46,267	100%
1274	Permanganate	8,207	8,532				8,532	0	0%
1269	Testing - Treatment Plant	56,140	120,419				120,419	29,463	24%
1276	Test Monitoring Software	1,346	5,243				5,243	46	1%
1277	Telephone	6,435	11,881				11,881	2,119	18%
2337	Cowra WTP Options Study (SSWP)	27,032					0	0	
	MAINS								
	Water - Main Operations & Maintenance	820,796	835,971	(5,093)			830,878	619,145	75%
1321	Infiltration Gallery		32,662				32,662	0	0%
	TELEMETRY								
1320	Service & Maintenance	78,977	79,447				79,447	69,488	87%
	METERS								
	Meters - Operations & Maintenance	293,184	252,113				252,113	251,953	100%
	LOAN REPAYMENTS - INTEREST								
1951	Loan No. 251 - Emergency Water Supply ($1,186k) - Interest	46,049	41,848				41,848	31,785	76%
1949	Loan No. 242A - 1C1 Zone ($1,287k) - Interest	58,225	55,584				55,584	42,461	76%
1950	Loan No. 241A - Mains Replacement Stage 3 ($1,256k) - Interest	50,319	47,582				47,582	24,220	51%
1953	Loan No. 238 - Mains Replacement ($1,000k) - Interest	24,779	22,483				22,483	22,483	100%
	OVERHEADS & E.L.E.								
1338	Superannuation	171,886	128,832				128,832	125,414	97%
1338	Public Holidays	47,719	39,352				39,352	28,258	72%
1338	Workers Comp. Insurance	32,242	53,503				53,503	29,122	54%
1338	Annual Leave	106,181	78,704				78,704	70,606	90%
	Long Service Leave - Accrual	56,671	40,149				40,149	30,139	75%
1338	Sick Leave	60,818	36,952			15,000	51,952	37,539	72%
1338	Training Wages	15,770		5,093	6,914	6,617	18,624	18,624	100%
	Lump Sum Payment	11,000	16,000	(5,000)			11,000	11,000	100%
	OTHER								
1439	S.611 Charges	780,000	780,000				780,000	585,000	75%
	DEPRECIATION CHARGE								
	Water Infrastructure Depreciation	2,463,065	2,512,326	254,268			2,766,594	2,076,840	75%
	Plant & Equipment Depreciation	10,930	11,149				11,149	8,369	75%
	Other Asset Depreciation	2,948	3,007				3,007	2,257	75%
	Total expenses	8,539,546	8,694,160	249,268	62,612	277,368	9,283,408	6,780,968	
	Capital items								
	METERS								
1347	New Meter Installations	106,791	119,428				119,428	42,185	35%
1363	Meter Replacements	145,927	180,000				180,000	112,240	62%
2457	Non-Urban Water Meter Reform (4 Sites)			69,131			69,131	69,131	100%
	RESERVOIRS								
1380	Reservoir Cleaning & Painting	31,658	56,465	29,127			85,592	0	0%
1697	Reservoir Chlorine Monitoring System			111,699			111,699	0	0%
2144	Cowra - Reservoir Re-Roofing	16,600	67,113	87,760			154,873	80,845	52%

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	PUMPING STATIONS								
1398	Billimari - Pump Station Upgrade						0	0	
1392	River Low Lift Pump Station						0	0	
1388	High Lift Pump at River	34,984					0	0	
1391	High Lift Pump at River - Switch Board	34,469			25,531		25,531	1,270	5%
2409	High Lift Pump Station - PFC Installation		35,728			(35,728)	0	0	
2439	Replacement Grindex Pump	38,731					0	0	
	MAINS CONSTRUCTION								
2505	AC Water Mains Replacement		1,077,204	(449,043)	(60,000)	(40,000)	528,161	0	0%
1869	Comerford St & Lachlan St Main Replacement	359,931		45,081			45,081	45,081	100%
1421	Construct Emergency Drought Supply	219,543		1,252,192	16,971		1,269,163	857,745	68%
2206	Mains Replacement - Brisbane Street - West		250,000			(250,000)	0	0	
2379	Southern Line Main Replacement	147,104		1,428	(1,428)		0	0	
2207	TMQ Underbores - Crowther to Bendick Murrell	14,120					0	0	
2208	Young Road Water Main Upgrade - Industrial Development				60,000	40,000	100,000	91,188	91%
	TREATMENT PLANT								
1699	Install Solar PV 26kW System - Cowra WTP	27,221					0	0	
1415	Transfer Pump Refurbishment	67,059		43,829	(43,829)		0	0	
2315	Acquisition of Wyangala WTP Land	11,611				3,988	3,988	3,988	100%
2440	Chemical Storage Upgrade	20,373					0	0	
2534	Drum to Cylinder Changers - Chlorine				40,000		40,000	0	0%
	OTHER								
1384	Replace Telemetry System	1,906	500,000	353,788			853,788	411,649	48%
	LOAN REPAYMENTS - PRINCIPAL								
	Loan No. 242A - 1C1 Zone ($1,287k) - Principal	42,351	45,300				45,300	33,202	73%
	Loan No. 251 - Emergency Water Supply ($1,186k) - Principal	60,999	65,104				65,104	48,428	74%
	Loan No. 241A - Mains Replacement Stage 3 ($1,256k) - Principal	43,838	46,666				46,666	22,904	49%
	Loan No. 238 - Mains Replacement ($1,000k) - Principal	52,026	55,495				55,495	55,495	100%
1338	Long Service Leave	46,099	20,706		30,000		50,706	49,315	97%
	Total capital items	1,523,341	2,519,208	1,544,991	67,245	(281,740)	3,849,705	1,924,666	
	Cash reconciliation items								
	Depreciation	(2,476,943)	(2,526,482)	(254,268)			(2,780,750)	(2,087,467)	
	Long Service Leave Accrual	(56,671)	(40,149)				(40,149)	(30,139)	
	Total adjustment for non-cash items	(2,533,614)	(2,566,631)	(254,268)	0	0	(2,820,899)	(2,117,606)	
	Increase / (decrease) in cash	1,074,793	(67,588)	(1,448,341)	1,047,962	61,356	(406,611)	167,708	
	Funded by / (to) reserves								
	Transfer to Water Reserve - Long Service Leave	(46,099)	(20,706)		(30,000)		(50,706)	(49,315)	
	Transfer to Water Reserve - Infrastructure	(2,652,821)	(1,962,816)	(96,650)	78,421	220,384	(1,760,661)	(1,321,701)	
	Transfer to Water Reserve - Equalisation	(150,000)	(150,000)				(150,000)	(112,603)	
	Transfer to S64 Water Reserve	(13,585)	(35,606)				(35,606)	0	
	Transfer from Water Reserve - Infrastructure (Capital)	1,728,028	2,180,404	1,544,991	(1,126,383)	(281,740)	2,317,272	857,576	
	Transfer from S64 Water Reserve (Capital)	13,585	35,606				35,606	26,729	
	Transfer from Water Reserve - Long Service Leave	46,099	20,706		30,000		50,706	49,315	
	Funded by / (to) general revenues	(0)	0	(0)	0	0	0	382,291	

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	SEWER								
	Income from continuing operations								
	Sewer Access Charges	3,286,629	3,317,659			18,282	3,335,941	3,335,941	100%
	Sewer Service Charges	797,565	839,509				839,509	794,998	95%
	Wyangala Sewer - Access Charges	46,467	46,905			259	47,164	47,164	100%
	Wyangala Sewer - Service Charges	20,393	21,465				21,465	20,327	95%
1509	Sundry Income	32,855	17,173				17,173	11,358	66%
	Pensioner Rates Abandoned	(71,094)	(88,836)				(88,836)	(69,504)	78%
	Pensioner Rate Subsidy	39,102	48,859				48,859	38,035	78%
	Interest on Overdue Charges	42,841	33,024				33,024	27,257	83%
1507	Treatment Works Land Rental	13,989	14,183				14,183	7,104	50%
1508	Trade Waste Fees	87,434	79,091				79,091	62,169	79%
1511	Sludge Effluent at the STP	17,018	15,235		20,000		35,235	30,152	86%
1513	Service Agreement Erambie Cowra Sewer Maintenance	57,116	58,499				58,499	28,952	49%
	Developer Contributions	9,452	70,489				70,489	0	0%
	Interest on S94 Contributions	4,171					0	0	
	Sewer - Interest on Investments	122,593	60,000				60,000	20,616	34%
	Total income	4,506,529	4,533,255	0	20,000	18,541	4,571,796	4,354,569	
	Expenses from continuing operations								
1984	Contribution to Admin Salaries	191,903	197,660				197,660	148,247	75%
1987	Contribution - Compliance Officer	45,038	46,389				46,389	34,792	75%
1990	Contribution - Depot Redevelopment Loan	15,538	20,736				20,736	15,552	75%
1989	Contribution - Sustainability Officer	21,713	22,364				22,364	16,774	75%
1985	Dividend - General Fund	100,000	100,000				100,000	75,000	75%
1986	Contribution to Water Fund - Cowra IWCM	17,820				87,537	87,537	0	0%
1983	AODE	335,597	429,917				429,917	322,437	75%
1988	Contribution Training	25,316	25,924				25,924	19,442	75%
1447	Sewer - Administration Expenses	10,266	15,838				15,838	8,534	54%
1469	Telephone	859	5,057				5,057	410	8%
1456	Donations	893	1,678				1,678	953	57%
1464	Protective Clothing & Safety Supplies	3,725	3,738				3,738	3,664	98%
1470	EPA Licences	3,798	8,034				8,034	0	0%
1475	Project Engineer - Sewer	52,048	99,918			(75,918)	24,000	13,880	58%
1489	Minor Equipment	2,048	6,548				6,548	0	0%
1660	Sewer Asset Revaluation Expense				8,813		8,813	8,813	100%
	TREATMENT WORKS								
1465	STP Insurance	63,352	64,872				64,872	64,872	100%
1442	Sewer - Treatment Works - Cowra Operation	570,364	532,800				532,800	425,515	80%
1472	Bealieu House Maintenance	276					0	0	
1445	Testing & Monitoring	11,358	35,290				35,290	714	2%
1474	Test Monitoring Software	151	21,708				21,708	278	1%
1446	Sewer - Treatment Works - Wyangala Operation	262,788	253,093				253,093	181,207	72%
1467	Sludge Removal	72,569	162,736				162,736	46,848	29%
	SEWER MAINS								
	Sewer - Mains - Repairs & Maintenance	272,715	252,366	(904)			251,462	168,566	67%
1459	Condition Audit - Mains Inspection	20,996	45,058				45,058	34,468	76%
1457	S.611 Charges	170,000	170,000				170,000	127,499	75%
2524	Airport Sewer Pump Out					76,000	76,000	37,270	49%
	PUMPING STATION								
	Sewer - Pumping Stations - Operating Expenses	248,157	180,167			40,000	220,167	178,417	81%
	LOAN REPAYMENTS - INTEREST								
1945	Loan No. 244 - STP Upgrade ($7,213k) - Interest	462,705	448,268			(122,439)	325,829	325,829	100%
2527	Loan No. 244 - Break Costs					595,333	595,333	595,333	100%
2529	Loan No. 256 - STP Upgrade - Refinance ($5,490k) - Interest					87,454	87,454	0	0%
	EMPLOYMENT OVERHEADS & E.L.E.								
1476	Superannuation	42,546	37,057				37,057	26,499	72%
1476	Public Holidays	12,895	11,837				11,837	7,204	61%
1476	Workers Comp. Insurance	10,747	11,744				11,744	7,018	60%
1476	Annual Leave	27,453	23,672				23,672	15,347	65%
	Long Service Leave - Accrual	13,545	7,280				7,280	5,465	75%
1476	Sick Leave	17,359	9,990		10,000		19,990	16,138	81%
1476	Training Wages			904	6,284		7,188	7,188	100%

Work Order	Budget Detail - Description	Actual 2025	Budget 2026	$ Variance 1st Quarter	$ Variance 2nd Quarter	$ Variance 3rd Quarter	Revised Estimate	Actual Mar 2026	%
	Lump Sum Payment	6,000	4,000	2,000			6,000	6,000	100%
	DEPRECIATION								
	Sewer Infrastructure Depreciation	1,064,097	1,085,379	32,739			1,118,118	839,354	75%
	Building Depreciation	10,662	10,875				10,875	8,164	75%
	Other Asset Depreciation	179	183				183	137	75%
	Total expenses	4,187,478	4,352,176	34,739	25,096	687,966	5,099,978	3,793,827	
	Capital items								
	SEWER MAINS								
1490	West Cowra Sewer Reticulation	4,827		68,583			68,583	59,266	86%
1485	Mains Replacement/Renewal Program	19,183	402,680	557,961			960,641	335,928	35%
	COWRA TREATMENT PLANT								
1692	Install Solar PV 99kW System - Cowra STP	110,153					0	0	
1495	New Package Plant Filtration & UV for Water Cart Effluent Re-Use		200,000		(200,000)		0	0	
1499	SN Return, Rotation pipe Work & Pump System	12,358					0	0	
2353	Sludge Lagoon Cleanout			188,730	191,270		380,000	0	0%
2441	Chemical Storage Upgrade	20,373					0	0	
	SEWER PUMP STATIONS								
1487	Pump Station Renewal/Replacement	56,734	13,423				13,423	0	0%
	OTHER								
1488	Ventstack Replacement		70,585				70,585	0	0%
	LOAN REPAYMENT - PRINCIPAL								
	Loan No. 244 - STP Upgrade ($7,213k) - Principal	184,510	199,974			5,387,281	5,587,255	5,587,255	100%
	Loan No. 256 - STP Upgrade - Refinance ($5,490k) - Principal					59,429	59,429	0	0%
	Loan No. 256 - STP Upgrade - Refinance ($5,490k) - Funding					(5,489,914)	(5,489,914)	0	0%
	Proposed Loan - West Cowra Sewerage ($11.055M) - Funding						0	0	
1476	Long Service Leave	7,197	5,918				5,918	3,159	53%
	Total capital items	415,334	892,580	815,274	(8,730)	(43,204)	1,655,920	5,985,608	
	Cash reconciliation items								
	Depreciation	(1,074,938)	(1,096,437)	(32,739)			(1,129,176)	(847,655)	
	Long Service Leave Accrual	(13,545)	(7,280)				(7,280)	(5,465)	
	Total adjustment for non-cash items	(1,088,483)	(1,103,717)	(32,739)	0	0	(1,136,456)	(853,120)	
	Increase / (decrease) in cash	992,201	392,216	(817,274)	3,634	(626,222)	(1,047,646)	(4,571,745)	
	Funded by / (to) reserves								
	Transfer to Sewer Reserve - Long Service Leave	(7,197)	(5,918)				(5,918)	(3,159)	
	Transfer to S64 Sewer Reserve	(13,623)	(70,489)				(70,489)	0	
	Transfer to Sewer Reserve - Infrastructure	(1,286,768)	(1,022,249)	2,000	5,096	626,222	(388,931)	(291,965)	
	Transfer from Sewer Reserve - Infrastructure (Capital)	118,243	486,260	815,274	(8,730)		1,292,804	395,194	
	Transfer from S94 Sewer Reserve (Capital)	105,284	70,489				70,489	52,915	
	Transfer from Sewer Reserve - Long Service Leave	7,197	5,918				5,918	3,159	
	Transfer to Wyangala STP Reserve	(111,266)	(109,320)				(109,320)	(82,065)	
	Transfer from Wyangala STP Reserve	195,928	253,093				253,093	181,207	
	Funded by / (to) general revenues	(0)	0	0	0	0	0	4,316,459	

COWRA SHIRE COUNCIL

Quarterly Budget Review Statement
for the period 01/01/26 to 31/03/26

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

It is my opinion that the Quarterly Budget Review Statement for COWRA SHIRE COUNCIL for the quarter ended 31/03/26 indicates that Council's projected financial position at 30/6/26 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: [redacted] **Date:** 18/5/2026.

Mr J Shiells
Acting Director - Corporate Services

QBRS FINANCIAL OVERVIEW

Cowra Shire Council

Budget review for the quarter ended 31/03/26

DESCRIPTION		Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
Net Operating Result before grants and contributions provided for capital purposes	General Fund	-289	-972	400	356	0	-216	183	-33	939	-1,630
	Water Fund	-447	-168	-248	-63	0	-480	-203	-683	-514	-809
	Sewer Fund	244	111	-35	-5	0	71	-669	-598	-709	561
	Consolidated	-492	-1,030	117	288	0	-625	-689	-1,314	-284	-1,877
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non financial assets	**Consolidated**	**14,506**	**13,628**	**1,158**	**-649**	**0**	**14,136**	**-2,221**	**11,914**	**-1,713**	**7,291**
Borrowings	Total borrowings	11,958	12,282	0	0		12,282	-1,215	11,067	-1,215	11,367
Liquidity	External restrictions	26,232	21,364	-1,042	4,054	0	24,376	-725	23,651	2,287	25,111
	Internal Allocations	13,805	12,822	1,403	1,004	0	15,229	-811	14,418	1,596	14,418
	Unallocated	696	2,321	-292	-1,541	0	488	915	1,403	-918	2,874
	Total Cash, Cash Equivalents and Inves	**40,733**	**36,507**	**69**	**3,517**	**0**	**40,093**	**-621**	**39,472**	**2,965**	**42,403**
Capital	Capital Funding	12,123	14,946	3,485	-2,277	0	16,153	3,359	19,512	4,566	12,870
	Capital Expenditure	12,123	14,946	3,485	-2,277	0	16,153	3,359	19,512	4,566	12,870
	Net Capital	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

		Opening Balance As at 1 July 2025 $000's	Total Cash Contributions Received As at this Q $000's	Total Interest Earned As at this Q $000's	Total Expended As at this Q $000's	Total Internal Borrowings (to)/from As at this Q $000's	Held as Restricted Asset As at this Q $000's	Cumulative balance of internal borrowings (to)/from As at this Q $000's
Developer Contribution	Total Developer Contributions	255	219	0	74	0	400	0

Income and Expenses Budget Review Statement

Cowra Shire Council

Budget review for the quarter ended 31/03/2026

Consolidated Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Rates and Annual Charges	16,907	17,754	72	34		17,860	54	17,914	160	17,079
User Charges and Fees	16,766	15,700	928	923		17,551	369	17,919	2,219	9,051
Other Revenue	2,233	2,253	2	23		2,278	16	2,294	41	897
Grants and Contributions - Operating	9,207	8,474	1,517	1,089		11,080	210	11,289	2,815	5,616
Grants and Contributions - Capital	4,574	5,184	91	-938		4,337	-1,532	2,805	-2,379	1,343
Interest and Investment Income	2,046	1,675	0	0		1,675	294	1,969	294	1,422
Other Income	218	213	0	0		213	0	213	0	157
Net gain from disposal of assets	218	242	0	66		307	0	307	66	66
Total Income from continuing operations	**52,169**	**51,494**	**2,610**	**1,197**	**0**	**55,301**	**-591**	**54,710**	**3,216**	**35,631**
EXPENSES										
Employee benefits and on-costs	18,447	19,311	370	206		19,887	-343	19,543	232	13,558
Materials & Services	16,865	16,092	1,019	1,643		18,753	1,305	20,058	3,966	12,445
Borrowing Costs	854	820	0	-27		794	580	1,374	554	1,203
Other Expenses	1,497	1,643	64	25		1,732	88	1,820	177	1,134
Net Loss from Disposal of Assets	0	0	0	0		0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**37,663**	**37,867**	**1,452**	**1,846**	**0**	**41,165**	**1,631**	**42,796**	**4,930**	**28,340**
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**14,506**	**13,628**	**1,158**	**-649**	**0**	**14,136**	**-2,221**	**11,914**	**-1,713**	**7,291**
Depreciation, amortisation and impairment of non financial assets	10,424	9,474	950	0		10,424	0	10,424	950	7,825
Operating result from continuing Operations	**4,082**	**4,154**	**208**	**-649**	**0**	**3,712**	**-2,221**	**1,491**	**-2,663**	**-534**
Net Operating Result before grants and contributions provided for capital purposes	**-492**	**-1,030**	**117**	**288**	**0**	**-625**	**-689**	**-1,314**	**-284**	**-1,877**

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

The quarterly recommended changes to the revised budget are to include:

1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan
2) any impacts of year to date expenditure on recommended changes to budget

Explanations are to be in plain English and in a style that is easily understood by readers of non-financial information.
The narrative is important in understanding why budget changes are necessary.

Income and Expenses Budget Review Statement

Cowra Shire Council

Budget review for the quarter ended 31/03/2026

General Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Rates and Annual Charges	11,494	11,964	71	35		12,070	35	12,105	141	12,081
User Charges and Fees	9,656	8,671	928	903		10,502	341	10,842	2,172	3,848
Other Revenue	2,204	2,253	2	23		2,278	16	2,294	41	897
Grants and Contributions - Operating	9,144	8,474	1,517	1,089		11,080	162	11,242	2,768	5,599
Grants and Contributions - Capital	4,332	5,078	0	-2,134		2,944	-1,515	1,429	-3,648	560
Interest and Investment Income	1,831	1,520	0	0		1,520	294	1,814	294	1,320
Other Income	218	198	0	0		198	0	198	0	150
Net gain from disposal of assets	171	242	0	66		307	0	307	66	66
Total Income from continuing operations	**39,050**	**38,400**	**2,518**	**-19**	**0**	**40,899**	**-666**	**40,233**	**1,833**	**24,521**
EXPENSES										
Employee benefits and on-costs	16,334	17,300	373	183		17,855	-215	17,640	340	12,068
Materials & Services	10,474	9,328	1,019	1,578		11,924	772	12,696	3,369	7,367
Borrowing Costs	212	205	0	-27		178	20	198	-7	161
Other Expenses	1,468	1,611	64	25		1,700	88	1,788	177	1,104
Net Loss from Disposal of Assets	0	0	0	0		0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**28,488**	**28,443**	**1,455**	**1,759**	**0**	**31,657**	**665**	**32,323**	**3,879**	**20,700**
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**10,562**	**9,956**	**1,063**	**-1,777**	**0**	**9,242**	**-1,332**	**7,910**	**-2,046**	**3,820**
Depreciation, amortisation and impairment of non financial assets	6,519	5,851	663	0		6,514	0	6,514	663	4,890
Operating result from continuing Operations	**4,043**	**4,105**	**400**	**-1,777**	**0**	**2,728**	**-1,332**	**1,396**	**-2,709**	**-1,070**
Net Operating Result before grants and contributions provided for capital purposes	**-289**	**-972**	**400**	**356**	**0**	**-216**	**183**	**-33**	**939**	**-1,630**

Notes

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2) any impacts of year to date expenditure on recommended changes to budget

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Income and Expenses Budget Review Statement

Cowra Shire Council

Budget review for the quarter ended 31/03/2026

Water Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Access Charges	2,112	2,465	1	-1		2,466	0	2,466	0	1,646
User Charges	6,098	5,998	0	0		5,998	28	6,026	28	4,255
Fees	15	0	0	0		0	0	0	0	0
Grants & Contributions - Operating	63	0	0	0		0	47	47	47	17
Interest and Investment Income	73	62	0	0		62	0	62	0	54
Other Income	0	0	0	0		0	0	0	0	0
Net gain from disposal of assets	31	0	0	0		0	0	0	0	0
Total Income from continuing operations	**8,392**	**8,526**	**1**	**-1**	**0**	**8,526**	**75**	**8,601**	**75**	**5,972**
EXPENSES										
Employee benefits and on-costs	1,536	1,369	-5	7		1,371	3	1,374	5	1,083
Materials & Services	3,922	4,207	0	56		4,262	275	4,537	330	3,171
Borrowing Costs	179	167	0	0		167	0	167	0	121
Water purchase charges	397	394	0	0		394	0	394	0	290
Calculated taxaxtion equivalents	0	0	0	0		0	0	0	0	0
Debt guarantee fee	0	0	0	0		0	0	0	0	0
Other Expenses	28	30	0	0		30	0	30	0	29
Net Loss from Disposal of Assets	0	0	0	0		0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**6,063**	**6,168**	**-5**	**63**	**0**	**6,225**	**277**	**6,503**	**335**	**4,694**
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**2,329**	**2,358**	**6**	**-63**	**0**	**2,301**	**-203**	**2,098**	**-260**	**1,279**
Depreciation, amortisation and impairment of non financial assets	2,776	2,526	254	0		2,781	0	2,781	254	2,087
Surplus / (Deficit) from continuing operations before capital amounts	**-447**	**-168**	**-248**	**-63**	**0**	**-480**	**-203**	**-683**	**-514**	**-809**
Grants and Contributions - Capital	233	36	91	1,196		1,323	-18	1,305	1,269	783
Surplus / (Deficit) from continuing operations after capital amounts	**-214**	**-133**	**-158**	**1,133**	**0**	**843**	**-220**	**622**	**755**	**-25**

Notes

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Income and Expenses Budget Review Statement

Cowra Shire Council

Budget review for the quarter ended 31/03/2026

Sewer Fund

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
INCOME										
Access charges	3,301	3,325	0	0		3,325	19	3,344	19	3,352
User charges	925	952	0	20		972	0	972	20	886
Liquid trade-waste charges	87	79	0	0		79	0	79	0	62
Fees	0	0	0	0		0	0	0	0	0
Grants and contributions - Operating	0	0	0	0		0	0	0	0	0
Interest and Investment Income	142	93	0	0		93	0	93	0	48
Other Income	14	14	0	0		14	0	14	0	7
Net gain from disposal of assets	16	0	0	0		0	0	0	0	0
Total Income from continuing operations	**4,485**	**4,463**	**0**	**20**	**0**	**4,483**	**19**	**4,502**	**39**	**4,355**
EXPENSES										
Employee benefits and on-costs	577	642	2	16		660	-131	530	-113	407
Materials & Services	2,072	2,164	0	9		2,172	259	2,431	267	1,617
Borrowing Costs	463	448	0	0		448	560	1,009	560	921
Calculated taxation equivalents	0	0	0	0		0	0	0	0	0
Debt Guarantee fee	0	0	0	0		0	0	0	0	0
Other Expenses	1	2	0	0		2	0	2	0	1
Net Loss from Disposal of Assets	0	0	0	0		0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**3,113**	**3,256**	**2**	**25**	**0**	**3,283**	**688**	**3,971**	**715**	**2,946**
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non financial assets	**1,373**	**1,207**	**-2**	**-5**	**0**	**1,200**	**-669**	**531**	**-676**	**1,408**
Depreciation, amortisation and impairment of non financial assets	1,129	1,096	33	0		1,129	0	1,129	33	848
Surplus / (Deficit) from continuing operations before capital amounts	**244**	**111**	**-35**	**-5**	**0**	**71**	**-669**	**-598**	**-709**	**561**
Grants and Contributions - Capital	9	70	0	0		70	0	70	0	0
Surplus /(Deficit) from continuing operations after capital amounts	**253**	**181**	**-35**	**-5**	**0**	**141**	**-669**	**-528**	**-709**	**561**

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

The quarterly recommended changes to the revised budget are to include:

1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan

2) any impacts of year to date expenditure on recommended changes to budget

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The narrative is important in understanding why budget changes are necessary.

Capital Budget Review Statement
Cowra Shire Council
Budget review for the quarter ended 31/03/2026

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
CAPITAL FUNDING										
Rates & other untied funding	3,808	3,259	154	-274		3,140	6,428	9,569	6,309	9,231
Capital Grants & Contributions	4,726	5,227	91	-981		4,337	-1,532	2,805	-2,422	1,343
Reserves - External Restrictions	2,525	2,793	2,401	-1,135		4,059	-323	3,736	943	1,361
Reserves - Internally Allocated	1,064	2,451	839	112		3,402	-762	2,641	189	173
New Loans	0	1,215	0	0		1,215	-453	762	-453	762
Proceeds from sale of assets	0	0	0	0		0	0	0	0	0
Other	0	0	0	0		0	0	0	0	0
Total Capital Funding	**12,123**	**14,946**	**3,485**	**-2,277**	**0**	**16,153**	**3,359**	**19,512**	**4,566**	**12,870**
CAPITAL EXPENDITURE										
WIP	0	0	0	0		0	0	0	0	0
New Assets	3,601	5,735	2,011	-1,083		6,663	-1,867	4,796	-939	2,172
Asset Renewal	7,559	8,309	1,474	-1,194		8,589	-956	7,633	-677	3,865
Other	964	901	0	0		901	6,182	7,084	6,182	6,833
Total Capital Expenditure	**12,123**	**14,946**	**3,485**	**-2,277**	**0**	**16,153**	**3,359**	**19,512**	**4,566**	**12,870**
Net Capital Funding - Surplus /(Deficit)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Notes

Original Budget +/- approved budget changes in previous quarters = REVISED Budget

Revised Budget +/- recommended changes this quarter = PROJECTED year results

Where the **Total Capital Funding** and the **Total Capital Expenditure** values do not match an explanation is to be provided.

Carry over funding from previous year should be identified and any proposed carry forwards into next financial year are to be explained.

The quarterly recommended changes to the revised budget are to include:

1) an explanation for the recommended changes and any impact this will have on the Operational Plan, Delivery Program and Long Term Financial Plan

2) any impacts of year to date expenditure on recommended changes to budget

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The narrative is important in understanding why budget changes are necessary.

Cash and Investments Budget Review Statement

Cowra Shire Council

Budget review for the quarter ended 31/03/2026

Description	Previous Year Actual 2024/25 $000's	Current Year Original Budget 2025/26 $000's	Approved Changes Review Q 1 $000's	Approved Changes Review Q 2 $000's	Approved Changes Review Q 3 $000's	Revised Budget $000's	Recommended changes for council resolution $000's	Projected Year End (PYE) Result 2025/26 $000's	VARIANCE ORIGINAL budget v PYE 2025/26 $000's	ACTUAL YTD 2025/26 $000's
Total Cash, Cash Equivalents & Investm	**40,733**	**36,507**	**69**	**3,517**		**40,093**	**-621**	**39,472**	**2,965**	**42,403**
EXTERNALLY RESTRICTED										
Water Fund	7,805	6,518	-780	1,599		7,337	61	7,398	880	8,405
Sewer Fund	11,740	10,019	293	1,007		11,319	-627	10,692	673	11,208
Developer contributions - *General*	255	219	2	92		313	150	463	244	400
Developer contributions - *Water*						0		0	0	
Developer contributions - *Sewer*						0		0	0	
Transport for NSW Contributions						0		0	0	
Domestic waste management	1,204	2,183	-594	33		1,622		1,622	-561	1,622
Stormwater management						0		0	0	
Other	5,228	2,425	37	1,323		3,785	-309	3,476	1,051	3,476
Total Externally Restricted	**26,232**	**21,364**	**-1,042**	**4,054**	**0**	**24,376**	**-725**	**23,651**	**2,287**	**25,111**
Cash, cash equivalents & investments not subject to external restrictions	**14,501**	**15,143**	**1,111**	**-537**	**0**	**15,717**	**104**	**15,821**	**678**	**17,292**
INTERNAL ALLOCATIONS										
Employee entitlements	961	961	-84	0		877	0	877	-84	877
Plant & Vehicle replacement	2,415	1,443	-629	855		1,669	0	1,669	226	1,669
Infrastructure (Built Asset) Replacement	1,754	2,334	-202	204		2,336	111	2,447	113	2,447
Waste (Non-Domestic)	1,869	599	821	0		1,420	-808	612	13	612
Caravan Park	1,258	929		383		1,312	70	1,382	453	1,382
Acquatic Centre capital renewal	1,379	1,379		0		1,379	0	1,379	0	1,379
Other	4,169	5,177	1,497	-438		6,236	-184	6,052	875	6,052
Total Internally Allocated	**13,805**	**12,822**	**1,403**	**1,004**	**0**	**15,229**	**-811**	**14,418**	**1,596**	**14,418**
Unallocated	**696**	**2,321**	**-292**	**-1,541**	**0**	**488**	**915**	**1,403**	**-918**	**2,874**

[illegible] their use.

[illegible] discretion of council.

Developer Contributions Summary

Cowra Shire Council

Budget review for the quarter ended 31/03/2026

Purpose	Opening Balance	Developer Contributions Received									Interest Earned	Interest Earned	Interest Earned	Monetary Amounts Expended	Monetary Amounts Expended	Monetary Amounts Expended	Internal Borrowings (to)/from	Internal Borrowings (to)/from	Internal Borrowings (to)/from	Held as Restricted Asset	Cumulative balance of internal borrowings (to)/from
		Cash	Cash	Cash	Non-Cash Land	Non-Cash Land	Non-Cash Land	Non-Cash Other	Non-Cash Other	Non-Cash Other											
	As at 1 July 2025	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	As at this Q	As at this Q
	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's	$000's
Drainage																				0	
Roads																				0	
Traffic facilities																				0	
Parking																				0	
Open space																				0	
Community facilities																				0	
Other																				0	
Total S7.11 Under plans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
S7.11 Not under plans	201													5	6	6				184	
S7.12 Levies	54	44	62	113										19	19	19				216	
S7.4 Planning agreements																				0	
S64 Contributions																				0	
Other																				0	
Total Developer Contributi	255	44	62	113	0	0	0	0	0	0	0	0	0	24	25	25	0	0	0	400	0

Notes

All developer contributions received are to be disclosed, and distinguished as cash or non cash. Recognition occures when council gains control over the asset (cash or non cash).

Councils have obligations to provide facilities from contribution revenue levied on developers under the provisions of s7.4,s7.11 and s7.12 of the *Environmental Planning and Assessment Act 1979*.

Developer contributions may only be expended for the purpose for which the contributions were required, however council may apply contributions according to the priorities established in work schedules for the contribution plan.

"Monetary Amounts Expended" should only include monetary expenditure. Enter positive value when expended. The amounts recorded under "Non-cash Land" and "Non-cash Other" are not included in "Monetary Amounts Expended", as these

5.7 S355 Committee Draft Minutes – Cowra Regional Art Gallery (CRAG) Advisory Committee

File Number: D26/710

Author: Jarrad Shiells, Acting Director - Corporate Services

RECOMMENDATION

That Council note the draft minutes from the Cowra Regional Art Gallery (CRAG) Advisory Committee meeting held on 22 October, and 10 December 2025 and 11 February, 25 March and 22 April 2026

INTRODUCTION

The Cowra Regional Art Gallery (CRAG) Advisory Committee meets monthly as a Section 355 Committee of Council. As the Advisory Committee meets monthly, it is intended to establish a regular cycle of quarterly summary reporting to Council.

A copy of the draft minutes from the recent meetings are included in the Attachments for information and consideration of the recommendations above.

BACKGROUND

Some notable highlights include:

Gallery Exhibitions

- The ***Calleen Art Award 2025*** ran from 31 August to 5 October 2025 and received 1,300 visitors, boosted by the Bell Beats visitation on Saturday 4 October 2026.
- ***Obsession to Create*** and ***Captives to Freedom Fighters: Indonesians in Cowra and Beyond*** ran from 10 October to 16 November 2025 and received 1015 visitors. ***Obsession to Create*** was a solo exhibition by local artist Ann Morton and Greg Daly. ***Captives to Freedom Fighters: Indonesians in Cowra*** was an exhibition in partnership with The Cowra Breakout Association.
- ***upstART 25*** ran from 22 November to 7 December 25 and received 289 visitors. It exhibited the artwork of nine participating schools. And 16 awards were given out including a People's Choice Award.
- ***The Night Passes*** and ***A Poem of the Sea*** ran from 12 December 2025 to 1 February 2026, receiving 460 visitors. The two solo exhibitions featured artists from regional New South Wales: Fiona Davies and Sally Simpson.
- ***LAND - Artists on the Land of Three Rivers***—a partnership exhibition with The Corridor Project—ran from 6 February to 8 March 2026 and received 469 visitors.
- ***Olive Cotton and her contemporaries*** was an exhibition presented in partnership with the National Gallery of Australia and The Bowness Family Foundation. The exhibition opened 14 March 2026—attended by 58 guests—and received 858 visitors by Sunday 19 April.

Public Programs and Community outreach

- The School Holiday workshop program in January was attended by 22 children.
- The ***Olive Cotton and her contemporaries*** Curator's Talk had 11 attendees.
- The *Show Us Your Olives!* community call out had approximately 30 community responses of either photos or anecdotes by 22 April.

New Exhibition Programs and Services

- The Committee agreed to run the ***Central Belonging Art Award*** again in 2026.
  - The Gallery received private donations from community members to enable a $2,000 first place award and a $1,000 second place award.
  - 106 Entries were received for the Gallery Advisory Committee panel to assess.

New Partnership Initiatives

- The CRAG partnership with Cowra Civic Centre resulted in successfully delivering the Arts Quarter as part of the **Bell Beats Music & Arts Festival**, Saturday 4 October, offering artmaking workshops, video art and temporary public art installations and extended opening hours at the Gallery.
  - At least 466 people attended the Arts Quarter workshop marquee.
  - Early conversations with Civic Centre Manager to partner again for the 2026 Festival.

Future Exhibitions

- ***Central Belonging Art Award 2026***: 15 May – 14 June 2026
- ***Luminous Revolution*** and ***Rewritten Ground***: 19 June – 26 July 2026
  - ***Luminous Revolution*** exploring colour through of Cowra-based artists
  - ***Rewritten Ground*** features artists under 40 from the Central West
- ***Keiko Amenomori-Schmeisser: A Journey in Textiles***: 1 August – 30 August
  - To coincide with the Cowra Breakout Anniversary.
- ***Calleen Art Award 2026***: September to 11 October 2026

Gallery Management

- The Committee have held discussions about redeveloping processes for procuring Friends of the Gallery, the Gallery Advisory Committee and Gallery Volunteers.
  - The Gallery Director has drafted a Gallery Advisory Committee Member EOI
- The Committee accepted an artwork donation from Greg Daly painted by Ann Morton.

BUDGETARY IMPLICATIONS

Nil

ATTACHMENTS

1. Minutes – CRAG 22 October 2025 Meeting ⇩
2. Minutes – CRAG 10 December 2025 Meeting ⇩
3. Minutes – CRAG 11 February 2026 Meeting ⇩
4. Minutes – CRAG 25 March 2026 Meeting ⇩
5. Draft Minutes - CRAG 22 April 2026 Meeting ⇩
6. Cowra Regional Art Gallery Directors report 22 September 2025 - 22 October 2025 ⇩
7. Cowra Regional Art Gallery Directors report 23 October 2025 - 10 December 2025 ⇩
8. Cowra Regional Art Gallery Directors report 11 December 2025 -11 February 2026 ⇩
9. Cowra Regional Art Gallery Directors report 12 February 2026 - 25 March 2026 ⇩
10. Cowra Regional Art Gallery Directors report 26 March 2026 – 22 April 2026 ⇩

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 22 OCTOBER 2025, 5.30PM AT THE COWRA REGIONAL ART GALLERY

Council Delegates:	Councillor C. Speechley and Councillor K. Cave
Committee Present:	J Ware and D. Henley
In Attendance:	C. Hard Lawrie (Art Gallery Director) A. Dalton (Director Corporate Services)

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1. APOLOGIES:

1.2 Apologies were accepted from J. Fagan and Libby Murray

2. CONFIRMATION OF PREVIOUS MINUTES:

2.1 Motion

Moved: Clr. C. Speechley Seconded: J. Ware

That the minutes of the Gallery Advisory Committee meeting held on Wednesday 24 September 2025 be accepted and approved with some possible edits due to some missing notes.

Carried

2.2 Minutes from 24th September will be resubmitted at the December meeting to review amendments.

3. BUSINESS ARISING FROM LAST MEETING:

3.1 Nil

4. CORRESPONDENCE:

4.1 Nil

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 22 OCTOBER 2025, 5.30PM AT THE COWRA REGIONAL ART GALLERY

5. FRIENDS FINANCIAL REPORT:

5.1 The Friends of the Gallery financial account balance being $6,131.90 and the Art Gallery Trust being $55,179.28.

5.2 Motion

Moved: Clr C. Speechley Seconded: D. Henley

That the financial reports for the Friends of the Gallery and the Art Gallery Trust financial accounts as 24 September 2025 be accepted and approved.

Carried

5.3 The Art Gallery Trust still is still reflecting the $9.500 payment for Graham Lupp's artwork due to buyer paying with a cheque. This requires it to be banked into the trust and then the funds will be re-allocated to the appropriate gallery budgets, for partial payment to the artist. This will result in a decrease of this amount in the next financial report.

6. CALLEEN ART AWARD:

6.1 The ***Calleen Art Award*** exhibition finished up Sunday 6 October.

6.2 The exhibition received a record 1,300 visits, boosted by the Bell Beats visitation.

6.3 The public program ***Context and History of the Calleen Art Award*** was an art history talk delivered by Peter Haynes and was attended by 22 people.

6.4 Another artwork was sold, making a total of four artworks sold.

6.5 The winner of the People's Choice Award was Todd Simpson with his work ***Heading Home II***.

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 22 OCTOBER 2025, 5.30PM AT THE COWRA REGIONAL ART GALLERY

7. BELL BEATS MUSIC & ARTS FESTIVAL:

7.1 C. Hard Lawrie briefed the committee on the successful partnership with Cowra Civic Centre to develop and facilitate the Arts Quarter as part of the Bell Beats Music & Arts Festival that took place Saturday 4 October.

7.2 From a callout that CRAG released, nine Central West artists were commissioned to create or loan video and installation artworks. Five ephemeral art installations were installed by Laura Baker, Izak Hutchinson, Ken Hutchinson and Laura Baker. Five video artworks were displayed on the stage, in the Civic Centre and onto the Nguluway Room wall, by Gus Armstrong, Jess Dryburgh, Simone Sheridan and Stephan de Wit

7.3 The Arts Quarter workshop marquee held a Gelli printing workshop by Jillian Reidy, face painting and a drawing workshop (delivered by Ruth Stone of TAFE NSW). CRAG ran a scratch art activity and greeted visitors to the marquee. Shani Nottingham hosted a two-hour Cowra Creates workshop.

7.4 At least 466 people attended the Arts Quarter workshop marquee.

7.5 Cowra Regional Art Gallery was open from 1pm to 7pm and received 411 visitors.

8. GALLERY DIRECTOR'S REPORT:

8.1 See attachment; **Gallery Director's Report 25 September to 22 October 2025**

9. GENERAL BUSINESS:

9.1 A discussion was held about the need to recruit more committee members to grow the Gallery Advisory Committee.

9.2 Further discussion was held about then need to unpack the distinction between 'friends, 'advisory committee members' and volunteers as there seems to be some cross over and grey areas.

9.3 A. Dalton and C. Hard Lawrie to work on specific wording for an expression of interest for committee members.

9.4 Council's Community Development Officer has asked if one of the Youth Committee members can come to one of the Gallery Advisory Committee meetings to experience other committees.

10. BUSINESS ARISING WITHOUT NOTICE:

10.1 Nil

11. EXHIBITION CHANGEOVERS and NEXT OPENING:

11.1 **Exhibition changeovers**;

- Monday 17 November to Friday 21 November 2025 ***upstART***

11.2 **Next install**; ***Calleen Art Award***

- Committee assistance appreciated to help with install for ***upstART***
- 17 – 21 November

11.3 ***Next openings***;

- ***upstART*** 2pm – 4pm, Saturday 22 November 2025
- Committee assistance appreciated to help;
  - Set up Nguluway Room, plating up catering and restoring Nguluway Room

12. NEXT COMMITTEE MEETING

12.1 The next meeting of the Gallery Advisory Committee is at the Cowra Regional Art Gallery on Wednesday 12 December 2025 at 5.30pm.

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 22 OCTOBER 2025, 5.30PM AT THE COWRA REGIONAL ART GALLERY

13. MEETING CLOSED

6.45pm D. Henley, Committee Chair

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 10 DECEMBER 2025, 5.30PM AT THE COWRA REGIONAL ART GALLERY

Council Delegates:	Councillor C. Speechley and Councillor K. Cave
Committee Present:	L. Murray, J Ware and D. Henley
In Attendance:	C. Hard Lawrie (Art Gallery Director)

1. APOLOGIES:

1.1 Apologies were accepted from J. Fagan and A. Dalton (Director Corporate Services)

2. CONFIRMATION OF PREVIOUS MINUTES:

2.1 Motion

Moved: Clr. C. Speechley Seconded: J. Ware

That the minutes of the Gallery Advisory Committee meeting held on Wednesday 22 October 2025 be accepted and approved.

Carried

3. BUSINESS ARISING FROM LAST MEETING:

3.1 Committee discussed the CRAG membership groups and rebranding volunteers / friends etc.

- The Committee was asked to create a list of name suggestions for volunteers that can potentially be shortened to an acronym.

3.2 The Committee discussed:

- The need to think about clear direction for volunteers and work out what the Gallery needs e.g.:
  - community engagement support

- activities in the gallery
- Using the expertise of interested volunteers to match with different aspects of volunteering

3.3. The Committee discussed the potential of an Expression of Interest for procuring volunteers and following processes that consider:
- Start the process at a personal level
- Engage the interested volunteer by a soft interview
- Ask how they could enhance the gallery and bring their own expertise

4. CORRESPONDENCE:

4.1 Nil

5. FRIENDS FINANCIAL REPORT:

5.1 The Friends of the Gallery financial account balance on 10 December being $6,156.90 and the Art Gallery Trust being $55,333.38.

5.2 The Art Gallery Trust still reflects the $9.500 payment for Graham Lupp's artwork due to buyer paying with a cheque. This requires it to be banked into the trust and then the funds will be re-allocated to the appropriate gallery budgets, for partial payment to the artist. This will result in a decrease of this amount in the next financial report.

5.3 Motion

Moved: J. Ware Seconded: L. Murray

That the financial reports for the Art Gallery Trust financial account as 10 December 2025 be accepted and approved.

Carried

5.4 Motion

Moved: J.Ware Seconded: Clr C. Speechley

That the financial reports for the Friends of the Gallery as 10 December 2025 be accepted and approved.

Carried

6. DONATION OF ARTWORK BY GREG DALY:

6.1 The CRAG Director advised the Gallery Advisory Committee that Greg Daly had offered to donate a portrait that Ann Morton had painted of him in his studio—entitled ***Greg***—several decades ago. The artwork is 140cm high by 122 cm wide.

6.2 The Gallery Advisory committee discussed that they would like to accept the donation of the artwork.

6.3 Motion

Moved: J.Ware Seconded: D. Henley

That the acquisition of the painting ***Greg*** by Ann Morton into the CRAG Collection be accepted and approved.

Carried

7. GALLERY DIRECTOR'S REPORT:

7.1 See attachment; **Gallery Director's Report 23 October to 10 December 2025**

7.2 Motion

Moved: D. Henley Seconded: Clr. K. Cave

That the **Gallery Director's Report 23 October to 10 December 2025** be accepted and approved.

Carried

8. GENERAL BUSINESS:

8.1 The Gallery Advisory Committee discussed holding the ***Central Belonging Art Award*** again in 2026 the possibility of gaining other sponsorship and developing tiers of sponsorship.

8.2 The committee discussed that the Art Gallery Trust will once again fund the People's Choice Award of $500.

8.3 Motion

Moved: L. Murray Seconded: Clr. C. Speechley

That the ***Central Belonging*** People's Choice Award of $500 will be funded by the Art Gallery Trust.

Carried

9. BUSINESS ARISING WITHOUT NOTICE:

9.1 The Art Gallery Director advised that the Gallery had inducted a new volunteer.

10. EXHIBITION CHANGEOVERS and NEXT OPENING:

10.1 **Exhibition changeovers**:

- Monday 8 December to Friday 12 December 2025 ***A Poem of the Sea*** and ***The Night Passes***

- Monday 2 February to Friday 6 February 2025 ***LAND - Artists on the Land of Three Rivers***

10.2 ***Next exhibition openings***:

- ***A Poem of the Sea*** and ***The Night Passes*** 6pm – 8pm, Friday 12 December 2025
- ***LAND - Artists on the Land of Three Rivers*** 6pm – 8pm, Friday 6 February 2026
- Committee assistance appreciated to help:
  - Set up Nguluway Room, plating up catering and restoring Nguluway Room

11. NEXT COMMITTEE MEETING

11.1 The next meeting of the Gallery Advisory Committee is at the Cowra Regional Art Gallery on Wednesday 11 February 2026 at 5.30pm.

12. MEETING CLOSED

6.57pm D. Henley, Committee Chair

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 11 FEBRUARY 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

Council Delegates: Councillor C. Speechley and Councillor K. Cave

Committee Present: L. Murray and J. Ware

In Attendance: C. Hard Lawrie (Art Gallery Director)

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1. APOLOGIES:

1.1 Apologies were accepted from D. Henley, J. Fagan and A. Dalton (Director Corporate Services)

2. CONFIRMATION OF PREVIOUS MINUTES:

2.1 Motion

Moved: J. Ware Seconded: Clr. C. Speechley

That the minutes of the Gallery Advisory Committee meeting held on Wednesday 10 December 2025 be accepted and approved.

Carried

3. BUSINESS ARISING FROM LAST MEETING:

3.1 Nil

4. CORRESPONDENCE:

4.1 Nil

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 11 FEBRUARY 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

5. FRIENDS FINANCIAL REPORT:

5.1 The Friends of the Gallery financial account balance on 11 February being $6,156.90 and the Art Gallery Trust being $45,255.38.

5.2 The reduction in funds for Art Gallery Trust still reflects the $9.500 payment for Graham Lupp's artwork re-allocated to the appropriate gallery budgets, for partial payment to the artist.

5.3 Motion

Moved: J. Ware Seconded: L. Murray

That the financial reports for the Art Gallery Trust and Friends of the Gallery financial accounts as at 11 February 2026 be accepted and approved.

Carried

6. FOLLOW UP ON REDEVELOPMENT OF CRAG VOLUNTEERING:

6.1 The committee discussed that one of the functions of CRAG volunteering could be to undertake community engagement marketing, utilising their connections to the local community.

6.2 The committee discussed the need to develop CRAG Volunteering package, that can incorporate compliance practices and a Code of Conduct, potentially drawing in Council's HR department to advise on this.

6.3 The committee discussed doing a call out via Facebook and Council newsletters.

6.4 The committee discussed that the Volunteer call out should develop a set of criteria to respond to, that would be similar to what will be developed for engaging new Gallery Advisory Committee members.

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 11 FEBRUARY 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

7. 7.FOLLOW UP ON CENTRAL BELONGING ART AWARD AND SPONSORSHIP:

7.1 Updated the ***Central Belonging Art Award*** call out webpage with a main prize of $1,000, funded by a donation by David Henley, on top of the $500 People's Choice Award funded by the Art Gallery Trust.

7.2 Entries close 6th April and successful artists will be notified by Tuesday 28th April.

7.3. This year's selection panel will be L. Murray, J. Ware and D Henley, convened by C. Hard Lawrie.

8. UPDATE ON CRAG COLLECTION:

8.1 Volunteer, Catherine Bennett has wrapped the smaller artworks, and she and L. Murray will organise another date to wrap the larger artworks.

8.2 C. Hard Lawrie advised this can happen after the ***Olive Cotton and her contemporaries*** due to the storeroom being full occupied with the National Gallery of Australia exhibition crates during the exhibition.

9. PROCURING EXTRA MEMBERS FOR GALLERY ADVISORY COMMITTEE:

9.1 The committee discussed that it should be looking to expand the skill set of the committee, in procuring new members.

9.2 The committee discussed using Selection Criteria questions for procuring new members:

- Personal attributes that you can bring to the committee
- Summarise experience within the arts or community sectors
- Explain why you want to be on the committee
- Provide details of skillset: e.g. marketing, grant writing, community engagement.

9.3 C. Hard Lawrie, Art Gallery Director to draft up an EOI for committee to review.

- This format can be amended for the Volunteer EOI and use the same selection criteria questions.

10. UPCOMING Olive Cotton and her contemporaries EXHIBITION:

10.1 A comprehensive public program accompanying the exhibition.

11. GALLERY DIRECTOR'S REPORT:

11.1 See attachment; **Gallery Director's Report 11 December to 11 February 2025**

11.2 Motion

Moved: J. Ware Seconded: Clr. C. Speechley

That the **Gallery Director's Report 23 October to 12 December 2025** be accepted and approved.

Carried

12. GENERAL BUSINESS:

12.1 Nil

13. BUSINESS ARISING WITHOUT NOTICE:

13.1 Nil

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 11 FEBRUARY 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

14. EXHIBITION CHANGEOVERS and NEXT OPENING:

14.1 **Exhibition changeovers**:

- Monday 9 March to Friday 13 March 2026
  - De-install ***LAND - Artists on the Land of Three Rivers***
  - Install ***Olive Cotton and her contemporaries***

14.2 ***Next exhibition openings***:

- ***Olive Cotton and her contemporaries*** 6pm – 8pm, Friday 13 March 2026
- Committee assistance appreciated to help:
  - Set up Nguluway Room, plating up catering and restoring Nguluway Room

15. NEXT COMMITTEE MEETING

15.1 The next meeting of the Gallery Advisory Committee is at the Cowra Regional Art Gallery on Wednesday 25 March 2026 at 5.30pm.

16. MEETING CLOSED

7.20pm J. Ware, Relieving Committee Chair

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 25 MARCH 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

Council Delegates: Councillor C. Speechley and

Committee Present: D. Henley, L. Murray and J. Ware

In Attendance: C. Hard Lawrie (Art Gallery Director)

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1. APOLOGIES:

1.1 Apologies were accepted from Councillor K. Cave, J. Fagan and A. Dalton (Director Corporate Services)

2. CONFIRMATION OF PREVIOUS MINUTES:

2.1 Motion

Moved: J. Ware Seconded: L. Murray

That the minutes of the Gallery Advisory Committee meeting held on Wednesday 11 February 2026 be accepted and approved.

Carried

3. BUSINESS ARISING FROM LAST MEETING:

3.1 Nil

4. CORRESPONDENCE:

4.1 Nil

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 25 MARCH 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

5. FRIENDS FINANCIAL REPORT:

5.1 The Friends of the Gallery financial account balance on 25 March being $6,181.90 and the Art Gallery Trust being $46,020.38.

5.2 C. Hard Lawrie to enquire with Council's Finance Team about merging the two accounts into account.

5.3 Motion

Moved: J. Ware Seconded: L. Murray

That the financial reports for the Art Gallery Trust and Friends of the Gallery financial accounts as at 25 March 2025 be accepted and approved.

Carried

6. FOLLOW UP ON REDEVELOPMENT OF CRAG VOLUNTEERING AND PROCURING EXTRA MEMBERS FOR GALLERY ADVISORY COMMITTEE:

6.1 C. Hard Lawrie presented a draft document for the Cowra Regional Art Gallery Advisory Committee call out for new members. The draft was well received with some minor recommended amendments.

6.2 Further discussion was held over the draft and it was noted:

- C. Hard Lawrie to liaise with local artist Greg Daly and past Art Gallery Director Brian Langr regarding the history of the committee to ensure that it is correct.
- The Committee discussed that these documents should also be accompanied by Council's Code of Conduct or a related document for Council's volunteers.
- The review process of Committee member applications should be undertaken by Council's ELT or the Councillors.

6.3 The Committee discussed that both the Instrument of Delegation and the Volunteer Handbook need to be reviewed. The Committee agreed to review the Instrument of Delegation at the next committee meeting.

6.5 The committee reviewed the existing Friends of the Gallery pamphlet and agreed that it needed to be refreshed and to remove reference to volunteering, as both distinct areas of community engagement with CRAG.

6.6 New membership pricing was discussed as follows:

- Remove group/family memberships as CRAG doesn't do ticketed exhibitions.
- 1 Year Individual membership charge increased from $15 to $20
- 1 Year Concession Individual membership charge increased from $10 to $15
- 3 Year Individual membership charge increased from $40 to $50
- 3 Year Concession Individual membership charge increased from $25 to $35
- Live Individual membership charge increased from $150 to $200
- Life Concession Individual membership introduced at $180

7. 7.FOLLOW UP ON CENTRAL BELONGING ART AWARD AND SPONSORSHIP:

7.1 C. Hard Lawrie advised:

- Promoted the call out:
  - Our website
  - Flyers
  - Arts OutWest website
  - Social media campaigns
  - February and March What's on at CRAG eNewsletters
  - Direct personal email push to contacts
- Have received 18 enquiries.
- Online form live on CRAG website page
- 22 entries received (from 14 individual artists)
- David Henley paid $1,000 to main prize.
- Ken Hutchinson offered to contribute $1,000 to the main prize.
- Lizzy Galloway, Gallery Curator at Mudgee Arts Precinct has agreed to be the judge and will come down to CRAG in the afternoon of the opening event.
- Website and Terms and Conditions now amended with addition of Mid-Western Region eligibility, $2,000 main prize amount and judge notification.
- Another donor has since offered $1,000, who wishes for their donation to be anonymous.

7.2 The Committee agreed to select the artworks on the same evening as the next Committee meeting: 22 April and re-confirmed that the following Committee members will select the finalist artworks: L. Murray, J. Ware and D Henley, convened by C. Hard Lawrie.

7.4 The Committee requested use of the Gallery projector during the process.

8. UPDATE ON Olive Cotton and her contemporaries EXHIBITION:

8.1 C. Hard Lawrie advised:

- Exhibition opening 13 March received 58 visitors.
- Curator's talk had 11 attendees.
- Air conditioning failures have impacted the install and first week.
  - TriMech have done a major piece of work last Thursday
  - Air con kept switching off due to a separate issue; a faulty sensor which TriMech have not bypassed within the circuit
  - Air con has been stable and running since last Saturday afternoon
- Have created a daily check list to monitor air con, security of number of works, weekly cleaning and condition checking
- Have four tours booked in.
- Met with Libby Murray about the possibility of offering a paid activity to schools, that she would facilitate on behalf of the Gallery.

9. GALLERY DIRECTOR'S REPORT

9.1 See attachment; **Gallery Director's Report 12 February to 25 March 2026**

9.2 Motion

Moved: D. Henley Seconded: Clr. C. Speechley

That the **Gallery Director's Report 12 February to 25 March 2026** be accepted and approved.

Carried

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 25 MARCH 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

10. GENERAL BUSINESS:

12.1 Nil

11. BUSINESS ARISING WITHOUT NOTICE:

11.1 The committee discussed the recent air conditioning problems and the possibility of replacing, and solutions to how this might impact programming, including finding an alternate exhibition space for upstART for one year as this would free up two weeks for installation.

11.2 The Committee discussed that the Trust account funds could be used to support special projects such as the new Forming Futures program which is supporting Central West artists and emerging curators under 40.

11.3 The Committee discussed the impact to Central West tourism due to the roadworks at the Convict Bridge on the Great Western Highway:

- Need for additional Gallery promotion.
- Notification on the website about visiting.

12. EXHIBITION CHANGEOVERS and NEXT OPENING:

12.1 **Exhibition changeovers**:

- Monday 11 May to Friday 15 May 2026
  - De-install ***Olive Cotton and her contemporaries***
  - Install ***Central Belonging Art Award***

12.2 ***Next exhibition openings***:

- ***Central Belonging Art Award*** 6pm – 8pm, Friday 15 May 2026
- Committee assistance appreciated to help;
  - Set up Nguluway Room, plating up catering and restoring Nguluway Room
- Clr. C. Speechley and L. Murray will attend next opening.

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 25 MARCH 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

13. NEXT COMMITTEE MEETING

13.1 The next meeting of the Gallery Advisory Committee is at the Cowra Regional Art Gallery on Wednesday 22 April 2026 at 5.30pm.

14. MEETING CLOSED

7.20pm D. Henley, Committee Chair

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 22 APRIL 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

Council Delegates:	Councillor K. Cave
Committee Present:	D. Henley, L. Murray and J. Ware
In Attendance:	C. Hard Lawrie (Art Gallery Director) and A. Dalton (Director Corporate Services)

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1. APOLOGIES:

1.1 Apologies were accepted from Councillor C. Speechley and J. Fagan.

2. CONFIRMATION OF PREVIOUS MINUTES:

2.1 Motion

Moved: J. Ware Seconded: L. Murray

That the minutes of the Gallery Advisory Committee meeting held on Wednesday 25 March 2026 be accepted and approved.

Carried

3. BUSINESS ARISING FROM LAST MEETING:

3.1 Nil

4. CORRESPONDENCE:

4.1 Nil

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 22 APRIL 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

5. FRIENDS FINANCIAL REPORT:

5.1 The Friends of the Gallery financial account balance on 22 April being $6,181.90 and the Art Gallery Trust being $47,135.08.

5.2 C. Hard Lawrie to enquire with Council's Finance Team about merging the two accounts into account.

5.3 Motion

Moved: J. Ware Seconded: D. Henley

That the financial reports for the Art Gallery Trust and Friends of the Gallery financial accounts as at 22 April 2026 be accepted and approved.

Carried

6. FOLLOW UP ON REDEVELOPMENT OF CRAG VOLUNTEERING AND PROCURING EXTRA MEMBERS FOR GALLERY ADVISORY COMMITTEE:

6.1 The Gallery Administration Officer to redevelop the Friends of the Gallery form by next meeting

6.2 The Committee's Instrument of Delegation was reviewed and suggested edits were collated.

6.3 A. Dalton to check if and by what process the Instrument of Delegation can be altered.

6.4 C. Hard Lawrie presented updated Gallery Advisory Committee Member EOI. Committee discussed checking old EOI and whether anything else needed to come across from that. C. Hard Lawrie to amend and bring to next meeting.

MINUTES OF THE ADVISORY COMMITTEE OF COWRA REGIONAL ART GALLERY MEETING HELD AT 5.30PM, WEDNESDAY 22 APRIL 2026, 5.30PM AT THE COWRA REGIONAL ART GALLERY

7. 7.FOLLOW UP ON CENTRAL BELONGING ART AWARD AND SPONSORSHIP:

7.1 Callout closed off. 106 entries received.
- Gallery Advisory Committee members in process of selecting finalists for exhibition.

7.2 Judge, Lizzy Galloway, Gallery Curator at Mudgee Arts Precinct will be a Guest Speaker at the opening.

7.3 J. Ware, L. Murray and Clr. K Cave to attend and volunteer support at the opening.

8. UPDATE ON Olive Cotton and her contemporaries EXHIBITION:

8.1 C. Hard Lawrie advised there have ben lots of visitors

8.2 C. Hard Lawrie advised that the further work required to fix the air conditioning has been approved.

8.3 Public programming for the exhibition is coming up soon and so far has good booking numbers:
- Drawing up Late in June
- Teacher's Engagement delivered by educators from the National Gallery of Australia
- Art Lab delivered by delivered by educators from the National Gallery
- Screening of Light Years and the presentation of the Show Us Your Olives community submissions

9. GALLERY DIRECTOR'S REPORT

9.1 See attachment; **Gallery Director's Report 25 March to 22 April 2026**

9.2 Motion

Moved: J. Ware Seconded: D. Henley

That the **Gallery Director's Report 25 March to 22 April 2026** be accepted and approved.

Carried

10. GENERAL BUSINESS:

10.1 Nil

11. BUSINESS ARISING WITHOUT NOTICE:

11.1 Nil

12. EXHIBITION CHANGEOVERS and NEXT OPENING:

12.1 **Exhibition changeovers**:

- Monday 11 May to Friday 15 May 2026
  - De-install ***Olive Cotton and her contemporaries***
  - Install ***Central Belonging Art Award***

12.2 ***Next exhibition openings***:

- ***Central Belonging Art Award*** 6pm – 8pm, Friday 15 May 2026
- Committee assistance appreciated to help;
  - Set up Nguluway Room, plating up catering and restoring Nguluway Room
- Clr. C. Speechley and L. Murray will attend next opening.

13. NEXT COMMITTEE MEETING

13.1 The next meeting of the Gallery Advisory Committee is at the Cowra Regional Art Gallery on Wednesday 27 April 2026 at 5.30pm.

14. MEETING CLOSED

7.20pm D. Henley, Committee Chair

Gallery Directors Report: 25 September to 22 October 2025

Gallery Redevelopment Staged Option Plans

- Seeking a cost for additional hanging rack from Art Hanging Systems. Have other costs to provide Quantity Surveyor for completing staged costing summaries.

Storage of CRAG Collection

- Civic Centre is interested in some of the plinths in the offsite storage, so the Manger and I will go over to remove these with Depot staff soon. CRAG will organise for what we will keep to go to Depot, once the Technical Officer – Building Assets confirms the space allocated.

Bell Beats Music & Arts Festival

- Cowra Regional Art Gallery partnered with the Cowra Civic Centre to develop and facilitate the Arts Quarter as part of the **Bell Beats Music & Arts Festival** that took place Saturday 4 October.
- CRAG released a call out for Central West artists to participate in the Festival as part of the Arts Quarter.
- Nine Central West artists were selected to create or loan video and installation artworks. Five ephemeral art installations were installed by Laura Baker, Izak Hutchinson, Ken Hutchinson and Shani Nottingham. Five video artworks were displayed on the stage, in the Civic Centre and onto the Nguluway Room wall, by Gus Armstrong, Jess Dryburgh, Simone Sheridan and Stephan de Wit
- The Arts Quarter workshop marquee held a Gelli printing workshop by Jillian Reidy, face painting and a drawing workshop (delivered by Ruth Stone of TAFE NSW). CRAG ran a scratch art activity and greeted visitors to the marquee
- At least 466 people attended the workshop
- Cowra Regional Art Gallery was open from 1pm to 7pm and received 411 visitors.

Calleen Art Award 2025

- The ***Calleen Art Award*** finished up 6 October
- With the boost of the Bell Beats visitation, the exhibition received 1,300 visits.
- The public program **Context and History of the Calleen Art Award** was an art history talk given by Peter Haynes and was attended by 22 people.
- Four artworks were sold
- Todd Simpson won the People's Choice Award with his work ***Heading Home II***.

Obsession to Create

- The exhibition ***Obsession to Create*** opened 10 October, featuring the artwork of two Cowra-based artists Ann Morton and Greg Daly
- The opening held on 10 October hosted 51 guests

Captives to Freedom Fighters: Indonesians in Cowra and Beyond

- The exhibition ***Captives to Freedom Fighters: Indonesians in Cowra and Beyond*** opened to the public 10 October, presented in partnership with The Cowra Breakout Association.
- The exhibition includes a series of Indonesian artefacts on loan from the Australia Indonesian Association, that were formally owned by the National Museum
- CRAG hosted a combined talk and opening on 17 December. Lawrance Ryan and Graham Apthorpe from the Cowra Breakout Association spoke. 10 people attended the event.

upstART 2025

- CRAG has released a call out for schools to participate in this year's ***upstART*** and 11 schools have registered to be involved.
- Blayney High School;
- Boorowa Central School;
- Canowindra High School;
- Cowra High School;
- The Henry Lawson High School, Grenfell;
- James Sheahan Catholic High School, Orange;
- MacKillop College, Bathurst;
- Molong Central School;
- Red Bend Catholic College, Forbes
- St Raphael's Catholic School, Cowra
- Young High School

Gallery Directors Report: 23 October to 12 December 2025

Gallery Redevelopment Staged Option Plans

- Architect has confirmed measurements of the additional storage racks, so can gain a closer ballpark amount from Art Hanging Systems.

Storage of CRAG Collection

- We will move the plinths out of the offsite storage container by the end of January. Organise with Depot staff to assist Civic Centre Manager and Technical Officer – Building Assets to move the plinths to Civic Centre and the Depot.

Bell Beats Music & Arts Festival

- Early conversations with Civic Centre Manager about partnering again to deliver the Arts Quarter as part of the 2026 Festival.

Calleen Art Award 2026

- Have spoken with Jenni Fagan and the Designer about creating the 2026 branding.
- This will be a variation on this year's branding; namely a new colour sequence (possibly in the blue range).

Central Belonging Art Award 2026

- Have a quote from the Designer to update the Central Belonging branding with the year change (2026).
- Need to find sponsors to fund the prize money.

Obsession to Create* and *Captives to Freedom Fighters: Indonesians in Cowra and Beyond

- The exhibition ***Obsession to Create*** opened 10 October, featuring the artwork of two Cowra-based artists Ann Morton and Greg Daly.
- The opening held on 10 October hosted 51 guests.
- Captives to Freedom Fighters: Indonesians in Cowra and Beyond opened 19 October with a combined history talk event and received 10 guests.
- The Drawing up Late in October event with an artist talk by Ann Morton and Greg Daly received 34 guests.
- Both exhibitions finished up 16 November and received a total visitation of 1,015 people.

upstART 2025

- upstART opened 22 November with 35 guests.
- Participating schools were:
  - Blayney High School
  - Boorowa Central School;
  - Canowindra High School
  - Cowra High School
  - The Henry Lawson High School, Grenfell
  - James Sheahan Catholic High School, Orange
  - MacKillop College, Bathurst
  - Red Bend Catholic College, Forbes
  - Young High School
- Brenda Stace Chat judged the competition, and a list of winners are as follows.

AWARD	NAME	SCHOOL	YEAR	DOLLARS
Winner Year 9/10	Ellie Trembath	James Sheahan	9	$50
Highly Commended Year 9/10	Reece Board	James Sheahan	10	$0
Winner Year 11	Felicity Smith	Cowra	11	$100
Highly Commended Year 11	Gigi Lazar	Young	11	$0
Winner Year 12	Alex Bayada-Harvey	James Sheahan	12	$150
Highly Commended Year 12	Elijah Bansil	Young	12	$0
Winner Painting Award	Kaitlyn Metzner	Henry Lawson	12	$100
Highly Commended Painting	Siena MacCullagh	MacKillop	9	$0
Highly Commended Painting	Brittney Worth	Canowindra	12	$0
Drawing Award	Tilly Kearney	James Sheahan	11	$100
Highly Commended Drawing	Maya Styles-McDonald	Young	9	$0
Photography Award	NO AWARD GIVEN			$0
Highly Commended Photography	Keira Flynn	Red Bend	9	$0
Digital Art Award	NO AWARD GIVEN			$0
Mixed Media Award	Lewis Budworth	James Sheahan	12	$100
Highly Commended Mixed Media	NO AWARD GIVEN			$0
Sculpture/Ceramics Award	Aylie Corkery	Young	12	$100
Highly Commended Sculpture/Ceramics	Damien (DJ) James	Canowindra	12	$0

- The exhibition finished up 7 December and received 205 visitors over two weeks

A Poem of the Sea* and *The Night Passes

- Install of both exhibitions this week.
- The opening event this Friday night, which will double as the CRAG customer Christmas Party.
- Fiona Davies will be delivering the Memory of the Night" diorama making workshop with Fiona Davies this Saturday afternoon, 13 December. So far not many bookings, so may reschedule to the end of the exhibition and school holidays (Saturday 31 January) if not enough bookings.

School Holiday workshops

- Liaising with Laura Baker and Phillipa Waters to develop and deliver some school holiday workshops for late January.
- These will be uploaded to the CRAG website soon.

LAND - Artists on the Land of Three Rivers

- Working on a partnership exhibition with The Corridor Project.
- Co-curated by CRAG Director and TCP Director Phoebe Cowdery.
- Will run 6 February to 8 March 2026.
- Is an exhibition in response to a residency earlier this year involving the following artists who will all participate in the exhibition; Elisabeth Cummings, Sophie Cape, Ana Young, David Collins, Leah Thiessen, Sally Stokes, Belinda Street, Kate Dorrough and Charmaine Pike.

Olive Cotton and her contemporaries

- 6th and 7th November, CRAG Director went to Canberra to meet with the National Gallery of Australia staff involved in bringing Olive Cotton and her contemporaries to CRAG 14 Mar – 10 May 2026.
- NGA will include some of CRAG's collection photos.
- Will bring some free public programming that includes:
  - Day after Exhibition Opening: Curator Talk/walk through: Shaune Lakin/Annie O'hehir.
  - Teacher Professional Learning; this one-day workshop will be delivered onsite by National Gallery artist educators.
  - **Art Lab**; Art Labs are workshops for young people aged 13–19, designed to foster creative connection with artists and the National Collection.
  - Online Workshops.
  - Screening of the film Light Years, accompanied by a presentation of community photographs held by local community taken by Olive Cotton.
- CRAG will also develop a program focused on analogue photography techniques.

RPG Meeting

- 26 November, CRAG Director went to Sydney to attend the Regional and Public Galleries AGM and attend related network events.
- The current climate of reduced funding was a topic discussed at the meeting
- Met a number of other regional gallery directors at the events and had some insightful conversations. For instance, NERAM is replacing their Curator position (which became vacant earlier in the year) with a Business Manager position to assist with sourcing funding.

Public Art

- Alan and Cassandra to work on updating the Public Art Policy and potentially creating a Strategy, Guidelines of Plan of Management for the Cowra Sculpture Park.
- The Assessment done earlier in the year by O'Sullivan Conservation will be one resource to inform this.

Gallery Directors Report: 11 December 2025 to 11 February 2026

Gallery Redevelopment Staged Option Plans

- Have a ballpark from Art Hanging Systems for hanging racks.
- Will provide Quantity Surveyor with updated costings for contingencies to complete QS Summaries for each option.

Storage of CRAG Collection

- Delayed by staff shortage. Civic Centre Manager away and will follow up with Technical Officer – Building Assets to move the plinths to Civic Centre and the Depot.
- Volunteer Catherine Bennett wants to spend a day finalising the wrapping up of the first batch of artworks to go over to Central Tablelands Collections Facility.

Calleen Art Award 2026

- 2026 branding created.

Central Belonging Art Award 2026

- 2026 branding created.
- Released in the February What's on at CRAG and webpage on CRAG website:
  - Have had several enquiries.
- In process of updating the Terms and Conditions and hardcopy application form.
- Yet to create the online form in OpenForms.
- David Henley agreed to contribute $1,000 to main prize.
- To source some other prize money.

upstART 2025

- ***upstART 25*** People's Choice winner was announced:
  - Ella Donnelly, Lion's Eye, drawing
  - Year 9, Red Bend Catholic College, Forbes
- Due to some of the awards not being awarded by ***upstART 25*** judge, the Art Gallery Trust contribution to this year's prizes was only $100 rather than $200.
- Incorrect data given last meeting for visitation; corrected from 205 visitors to 289 visitors.

A Poem of the Sea* and *The Night Passes

- Both ***A Poem of the Sea*** and ***The Night Passes*** exhibitions opened Friday evening, 12 December, doubling as the CRAG Christmas Party:
  - 34 visitors attended the opening.
  - Both exhibitions ran until Sunday 1 February 2026.
- 460 visitors attended the opening over period:
  - Gallery was closed for two weeks over this period.

LAND - Artists on the Land of Three Rivers

- ***LAND - Artists on the Land of Three Rivers*** opened Friday evening, 6 February:
  - 68 visitors attended the opening.
- The exhibition is a partnership project with The Corridor Project, co-directed with Phoebe Cowdery.
- The exhibition will run 6 February to 8 March 2026.
- Sophie Cape was no longer able to be involved so final list of artists is:
- David Collins, Elisabeth Cummings, Kate Dorrough, Charmaine Pike, Sally Stokes, Belinda Street, Leah Thiessen and Ana Young.

Olive Cotton and her contemporaries

- Online meetings tomorrow to firm up install and public program details.
- NGA will borrow some works from our collection for the exhibition:
  - Joy Ewart, Miss Olive Cotton, 1944, oil on canvas
  - Damien Parer, Olive Cotton, silver gelatin print photograph
- NGA are reviewing inclusion of some framed works by Sally McInerney that I have sent them.
- Planning to do a Public Program flyer to cover off extended programming.

Public Programming

- Pip Waters and Nella Clarke delivered “Hybrid Mythical Creatures” school holiday Wednesday 20 January:
  - The workshop had 7 children attend.
- Laura Baker delivered two school holiday workshops Friday 23 January:
  - “Clay Critters” had 11 children attend.
  - “Print Play” had 4 children attend.
- Fiona Davies delivered the “Memory of the Night" diorama making workshop Saturday 31 January:
  - 4 people attended the workshop.
  - Workshop happened during heatwave. Some people who booked did not turn up due to weather. Though small number of attendees, the artist met up with two of the attendees the next day to organise a future project, so still worthwhile for regional artists’ connection.

Gallery Directors Report: 12 February to 25 March 2025

LAND - Artists on the Land of Three Rivers

- ***LAND - Artists on the Land of Three Rivers*** received 469 visitors.
- Seven artworks sold or in process of being sold.

Olive Cotton and her contemporaries

- Exhibition opening 13 March received 58 visitors.
- Curator's talk had 11 attendees.
- Air conditioning failures have impacted the install and first week.
  - TriMech have done a major piece of work last Thursday
  - Air con kept switching off due to a separate issue; a faulty sensor which TriMech have not bypassed within the circuit
  - Air con has been stable and running since last Saturday afternoon
- Have created a daily check list to monitor air con, security of number of works, weekly cleaning and condition checking
- Have four tours booked in.
- Met with Libby Murray about the possibility of offering a paid activity to schools, that she would facilitate on behalf of the Gallery.

Central Belonging Art Award 2026

- Promoted the call out, which closes 6 April:
  - Our website
  - Flyers
  - Arts OutWest website
  - Social media campaigns
  - February and March What's on at CRAG eNewsletters
  - Direct personal email push to contacts
- Have received 18 enquiries.
- Online form live on CRAG website page
- 22 entries received (from 14 individual artists)
- David Henley paid $1,000 to main prize.
- Ken Hutchinson offered to contribute $1,000 to the main prize.
- Lizzy Galloway, Gallery Curator at Mudgee Arts Precinct has agreed to be the judge and will come down to CRAG in the afternoon of the opening event.
- Website and Terms and Conditions now amended with addition of Mid-Western Region eligibility, $2,000 main prize amount and judge notification.
- Another donor has since offered $1,000, who wishes for their donation to be anonymous.

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Luminous Revolution

- Exhibition Dates: 19 June – 26 July 2026.
- Luminous Revolution is an exhibition that explores the power of colour through the lens of Cowra-based artistic practice.
- Artist selected invited so far: Inel Date, Brenda Stace Chat, Linda Chant, David Henley and Shani Nottingham. Will ask one or two more.
- Have met so far with Inel and David / meeting booked with Shani this Friday and Brenda on Tuesday / meeting with Linda yet to be locked in.

Fates Ascending

- Exhibition Dates: 19 June – 26 July 2026.
- Exhibition of artists from the Central West who are under 40 years old.
- Liaising with artist Sarah Randall to put together theme and artists.
- Theme is exploring what we take out of the landscape and what we put into it.
- The artists who have been selected are:
- John Daly, Sarah Randall, Joel Tonks, Gus Armstrong, Kendelle Watts, Rachel Pinel, Laura Baker and Naomi Lawler
- All have all agreed, except still waiting to hear back from Naomi.
-

Keiko Amenomori-Schmeisser: A Journey in Textiles

- 1 August to 30 August 2026
- Canberra-based artist born in Japan / exhibition to coincide with the Cowra Breakout Anniversary.
- Artist has passed away so family see exhibition as an important celebration of her life
- Peter Haynes is curating the exhibition and liaising with the family.

Gallery Directors Report: 25 March to 22 April 2025

Olive Cotton and her contemporaries

- Exhibition has so far received 858 visitors as of Sunday 19 April
- Air conditioning has had further failure, and we are waiting on TriMech to do more work to allow it to keep functioning until replacement.
- Public programming coming up next week with good booking numbers so far.
- Show Us Your Olives has had approximately 30 community responses of either photos or anecdotes.

Central Belonging Art Award 2026

- Callout closed off. 106 entries received.
  - Processed and ready for GAC selection panel to assess.
- Lizzy Galloway, Gallery Curator at Mudgee Arts Precinct will judge on the afternoon of the opening and stay on to be the guest speaker.

Luminous Revolution

- Exhibition Dates: 19 June – 26 July 2026.
- Luminous Revolution is an exhibition that explores the power of colour through the lens of Cowra-based artistic practice.
- Final artist list: Linda Chant, Brenda Stace Chat, Inel Date, Rebecca Dowling, David Henley, Shani Nottingham and Mary-Ann Wright.
- Met Mary-Ann and Inel yesterday. Meeting Rebecca this Friday. Will visit Brenda on her residency at Portland.

Forming Futures program

- Exhibition title is now ***Rewritten Ground***.
- Exhibition Dates: 19 June – 26 July 2026.
- Exhibition of artists from the Central West who are under 40 years old and ongoing program now called Forming Futures.
- All artists now confirmed: John Daly, Sarah Randall, Joel Tonks, Gus Armstrong, Kendelle Watts, Rachel Pinel, Laura Baker and Naomi Lawler.

Calleen Art Award

- CRAG team working on 2026 Terms and Conditions.
- This year's branding has been designed.
- Need to source judges and selection panel.

Summer Fling

- Partnership exhibition with Orange Regional Gallery and Bathurst Regional Art Gallery.
- Exhibitions will share our collections and is themed around historical eras.
- CRAG will host the contemporary era (21st century).

6 DIRECTOR-INFRASTRUCTURE & OPERATIONS

6.1 Water Supply Strategic Planning

File Number: D26/674

Author: Dirk Wymer, Director-Infrastructure & Operations

RECOMMENDATION

That the following capital works at the Cowra Water Treatment Plant be included in the proposed 2026/27 Operational Plan:

- **Cowra Water Treatment Plant Feasibility and Sizing Assessment; budget estimate of $118928; 50% funded by the NSW Government 'Safe and Secure' program**
- **Lachlan River raw water quality assessment for the Cowra Water Treatment Plant; budget estimate of $55,444; 50% funded by the NSW Government Safe and Secure program**
- **Sludge management trial at Cowra Water Treatment Plant; budget estimate $83,600**
- **Cowra Water Treatment Plant flocculator system upgrade; budget estimate $215,000.**

INTRODUCTION

Council has not adopted a preferred financial planning scenario for the Integrated Water Cycle Management Strategy as yet; and the draft Long Term Financial Plan includes only the capital works in the 'Business as Usual' scenario; to allow Council time to complete the water supply strategic planning and adopt a preferred scenario.

Regardless of the scenario adopted, additional capital works are required to be included on the Cowra Water Treatment Plant (WTP) in 2026 / 27; to further plan for WTP replacement, demonstrate a commitment to pollution reduction and to renew the flocculator mixing paddle nearing expected end of life.

It is intended to include the additional capital works into the draft Long Term Financial Plan; and provide a brief summary of these additional works to the final LTFP report.

BACKGROUND

In December 2025 Council was provided with a report on the two studies on the Cowra Water Treatment Plant undertaken by Public Works Advisory as part of their engagement to complete the Integrated Water Cycle Management Strategy:

- Cowra Water Treatment Plant Deferred Upgrade Feasibility Report
- Cowra Water Treatment Plant Sludge Disposal study.

The December 2025 Council report stated:

These reports are completed but noted as draft while comments are sought from Council's grant administrators and funding partners; Department of Climate Change, Energy, Environment and Water, and the Safe and Secure program.

Summary of the financial overview for Cowra WTP replacement deferral:

- *The estimated cost for all proposed interim upgrades: $5.7 million*
- *Major cost items include:*
    - *Lamella clarifier tube replacement: $1.5 million*
    - *Sludge removal upgrade: $1.1 million*
    - *Filter rehabilitation (5 & 10): $1 million*
    - *UV disinfection retrofit: $450,000.*

Summary of the capital cost estimate for Cowra WTP replacement:

- *The estimated base cost for the WTP infrastructure (excluding pipelines and pump stations) is approximately $43.15 million, with a 30% contingency bringing the total to $56.1 million*
- *Major contributors include:*
    - *Inclined plate clarifiers: $8.5M*
    - *Filtration system: $10.5M*
    - *Lagoons and electrical works: $4.5M each*

At the April Information meeting Council was provided a progress report on the financial modelling of the two scenarios:

In summary, the capital investment scenarios are:

- *Business as usual: the existing long term financial plan capital works program with $32M estimate for the Cowra WTP replacement. Used to calibrate the FINMOD system in 2023/24*
- *Baseline Scenario: the capital cost for the Cowra WTP replacement amended upward to $56M; delivery in year 2030*
- *Risk Management Scenario: the Cowra WTP Deferred Upgrade study recommended capital works program with the Cowra WTP replacement deferred until year 2049*
- *Growth scenario: the 'Risk Management Scenario' plus the trunk main capital works required to facilitate the growth areas of Yarrabilly and East Cowra R5 zone*

Council has not adopted a preferred financial planning scenario as yet; and the draft Long Term Financial Plan includes only the capital works in the 'Business as Usual' scenario; to allow Council time to complete the water supply strategic planning and adopt a preferred scenario.

However, regardless of the scenario adopted, additional capital works are required to be included on the Cowra Water Treatment Plant in 2026 / 27 as follows.

1. Cowra Water Treatment Plant Feasibility and Sizing Assessment

The Cowra Water Treatment Plant Deferred Upgrade Feasibility Report included strategic level cost estimates of alternate water treatment plant sites; such as West Cowra or east of Cowra on Darbys Fall Road. The alternate sites require new river intake structures and additional pumped raising mains to connect treated water to existing reservoirs in the system.

The alternate option is continued use of the existing Cowra WTP site; and Public Works Advisory has been requested to continue the previous studies as follows:

As an extension of the previous works that had been completed by PW, Council is now looking to investigate the feasibility of a new WTP at the existing WTP site. If feasible, Council will achieve capital

cost savings in land acquisition of a new site, and associated pumping stations and transfer mains to and from the replacement WTP.

The outcome of this study will provide Council with a clearer understanding of whether a new treatment facility could be accommodated on the current site and what the key process, footprint, and infrastructure requirements may be. This information will support Council's long-term strategic planning and inform future investment decisions regarding the Cowra water supply system.

Council has indicated that the existing reservoir capacity of approximately 30 ML exceeds the current peak day demand of approximately 15 ML. On this basis, there is an opportunity to remove Reservoir R4 (refer Figure 1-2) from the system when the reservoir is decommissioned. The area made available through removal of R4 could then be utilised for future infrastructure works, subject to detailed planning and design considerations.

Council suggested there is the opportunity to step up into the northwest corner of the site; balancing cut and fill may achieve this. If new treatment processes were constructed at this higher RL; the river pumps would need to pump say 5m to 10m higher or alternatively be upgraded or supplemented to accommodate the increased pumping requirement.
The footprint area of R4 is 45m x 21m; Council suggested this may be sufficient footprint, considering nearby Council Parkes' DAFF (Dissolved Air Floatation Filtration) building of 25mx15m, with a capacity of 16 ML/d.

The proposed available footprint is shown in Figure 1-3.



Figure 1-3: Council's suggestion for new infrastructure

In preparation for completing this study, Council has applied for an extension to the existing Integrated Water Cycle Management Strategy funding through the NSW State Government's Safe and Secure program; and has been advised:

Council's request for a variation to undertake Cowra WTP Feasibility and Sizing Assessment and an extension of time has been supported.
We require Council to sign, and the Department to co-sign and execute the funding deed before you can proceed with the additional work.

Please see attached the Funding Deed Variation for ***SSWP215 Cowra IWCM*** *project.*
Please review the following section:

- *Schedule A - Project Milestones & Assurance (page 10-11), to ensure the variations are accurate*
  - *Milestone #4 Submit Cowra WTP Feasibility and Sizing Assessment to the Department (grant amount $59,464.00)*
  - *Optional Item #6 Undertake Jar testing and provide results to the Department (grant amount $27,722.00)*

It is proposed to include the approved grant funding and matching Council funding to the Long Term Financial Plan for 2026 / 27.

2. Pollution Reduction

As reported in the December 2025 Council report, *the NSW EPA have issued an amended licence including a pollution reduction program to improve sludge management / cease river discharge.*

Council's Water Treatment Plant Sludge Disposal Study provides the background in Section1:

Process waste of the treatment process: filter backwash water and sedimentation tank sludge, is collected in a Wastewater Holding Tank (WWHT). Supernatant of this tank is discharged to the stormwater system and the sludge settled in the tank is tankered away for landfills. It was identified that the supernatant discharged from this tank to stormwater has previously exceeded the aluminium concentration (2 mg/L) allowed in Council's license, EPL 1572. From 2017 to 2021, there has been a total of seven exceedances of aluminium concentration. NSW EPA has requested a study to be completed as a draft condition of the license.

From Council's consultation with NSW Environment Protection Authority (EPA) in April 2024, to remove cumulative load into environment EPA prefers ceasing the discharge of wastewater from Cowra WTP. A secondary solution that EPA may consider, based on Council's strategic planning for the WTP upgrade or replacement, is medium term discharge of high-quality supernatant, followed by long term nil discharge.

The options shortlisted in the report are:

	Option Description	**Estimated Capital Cost**
3C2	Discharge Cowra WTP waste to new sludge lagoons constructed at Cowra STP: A dedicated trunk main with an approximate length of 3.2km to be constructed to Cowra STP, to transfer the filter backwash water and sedimentation tank sludge to new sludge lagoons at Cowra STP.	$3,530,000

6A	Trial using disused tank for additional sludge storage: This tank is considered to be a viable, low-cost settling tank option for Council, by converting into a: 1. a second, larger waste holding tank (WWHT2) by pumping mixed sludge in the existing WWHT into the disused tank, then discharge the supernatant from the disused tank to the environment or returned to the inlet of WTP, or 2. pump only the supernatant from the existing WWHT (WWHT1), to provide additional settling time. Supernatant from WWHT2 is discharged to environment or returned to inlet of WTP.	Trial: $83,600 Full implementation: $1,096,000

(WWHT: Waste Water Holding Tank)

Option 6A is shown diagrammatically as follows:

Figure 3-5 shows an aerial view of Cowra WTP with proposed disused tank to be used as the second waste holding tank.

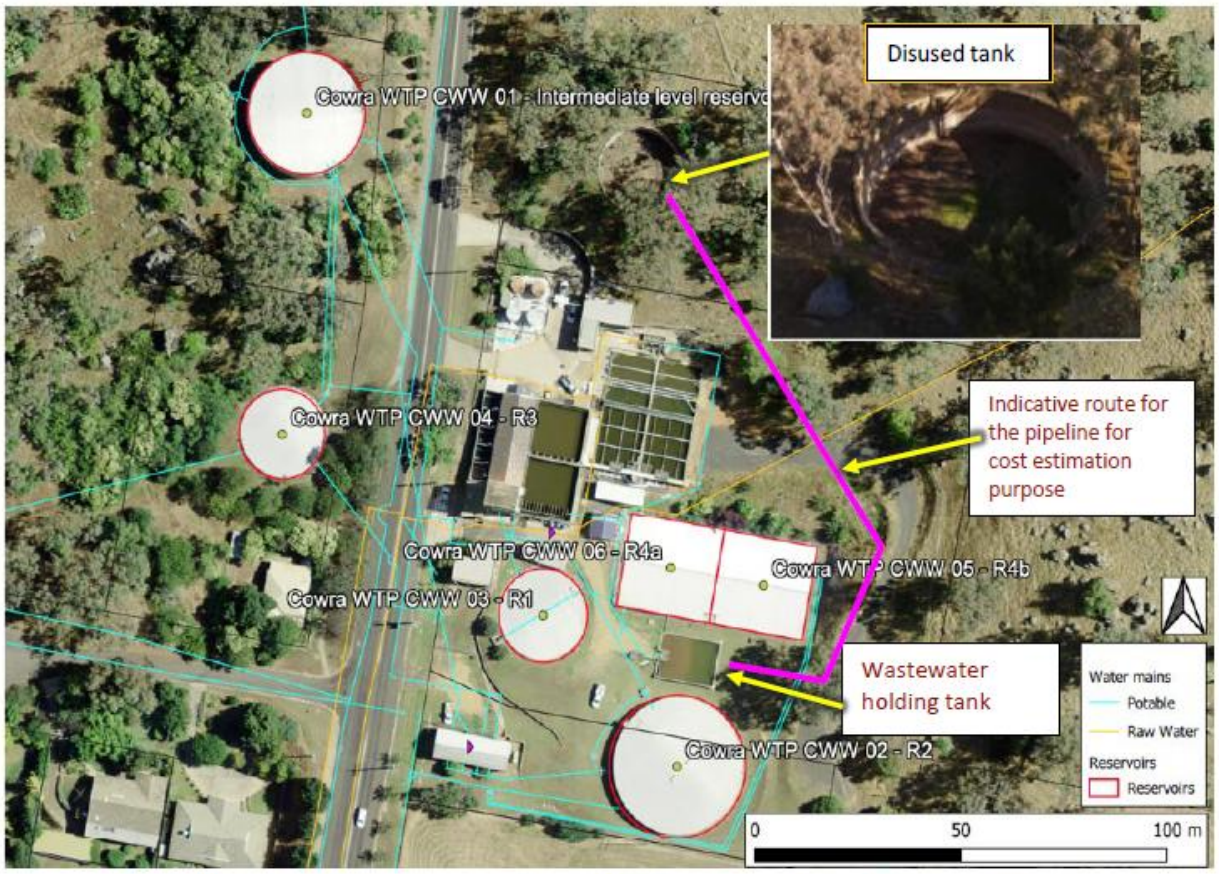


Figure 3-5: Option 6a – Aerial view of Cowra WTP, proposed use of disused tank

Implementing the trial of Option 6A is recommended in 2026 / 27 to meet the EPA Licence Condition and to determine if full implementation is a viable long term option.

3. Flocculator paddle renewal

The flocculator paddle mixer system; located at the entry to the flocculation tank; resembles the paddle wheel of a paddle steamer and it rotates constantly and slowly to mix the dosed chemicals with the incoming raw water.



The existing flocculator system currently requires major scheduled maintenance intervention including:

- Paddle shaft and trunnion repairs
- Replacement of plastic bushes
- Chain and sprocket replacement
- Reactive repairs following excessive wear and misalignment.

In preparation for the required rebuild, Council has worked with local machinist 'Medway Machining'; who completed the previous rebuild; to design an alternate system to reduce the requirement for future scheduled rebuilds. Medway Machining has provided two options for Council:

Option 1 – Traditional System Rebuild

- Estimated immediate cost: $90,750 (incl. GST)
- Expected service life post-rebuild is reduced to a 6 year cycle because:
    - greater control over plant input pumping rates has been achieved due to replacing input pumps with variable speed options
    - improved water quality is achieved due to constant plant operation; removing stop start disruption to clarification process
    - the WTP now operates on average 24 hours / 7 days; increasing flocculator annual wear rate on consumables such as bushes and bearings and the chain and sprocket drive.

Option 2 – Modular Flocculator System Upgrade

- Estimated one-off upgrade cost: $215,000 (excl. GST) including 5% contingencies
- Additional coupling drive to be mounted at the flash mixer in the middle of the existing shafts; convert shafts to stainless steel
- Design life: Beyond 2055
- Includes: 12 months maintenance and inspections, Operator training, Micro maintenance plan, call-outs for defects during first year
- Ongoing costs limited to low-cost consumables only rather than total rebuild

It is recommended that Option 2 be implemented to provide a more robust system.

BUDGETARY IMPLICATIONS

Proposed additional 2026/27 water treatment capital works funded from grants and the Water Fund Infrastructure reserve:

- Cowra Water Treatment Plant Feasibility and Sizing Assessment; budget estimate of $118928; 50% funded by the NSW Government 'Safe and Secure' program
- Lachlan River raw water quality assessment for the Cowra Water Treatment Plant; budget estimate of $55,444; 50% funded by the NSW Government Safe and Secure program
- Sludge management trial at Cowra Water Treatment Plant; budget estimate $83,600
- Cowra Water Treatment Plant flocculator system upgrade; budget estimate $215,000.

ATTACHMENTS

Nil

7 DIRECTOR-ENVIRONMENTAL SERVICES

7.1 Proposed Statewide Community Participation Plan

File Number: D26/517

Author: Larissa Hackett, Director - Environmental Services

That councillors provide feedback to the Director Environmental Services in order to develop a submission in response to the Draft Statewide Community Participation Plan.

INTRODUCTION

The Environmental Planning and Assessment Act 1979, requires that all Councils have a Community Participation Plan. This plan establishes how Council will engage with the community and other agencies when assessing and determining applications, creating policies and plans.

Council, when preparing a Community Participation Plan must have regard to the following matters:

(a) The community has a right to be informed about planning matters that affect it.

(b) Planning authorities should encourage effective and on-going partnerships with the community to provide meaningful opportunities for community participation in planning.

(c) Planning information should be in plain language, easily accessible and in a form that facilitates community participation in planning.

(d) The community should be given opportunities to participate in strategic planning as early as possible to enable community views to be genuinely considered.

(e) Community participation should be inclusive and planning authorities should actively seek views that are representative of the community.

(f) Members of the community who are affected by proposed major development should be consulted by the proponent before an application for planning approval is made.

(g) Planning decisions should be made in an open and transparent way and the community should be provided with reasons for those decisions (including how community views have been considered).

(h) Community participation methods (and the reasons given for planning decisions) should be appropriate having regard to the significance and likely impact of the proposed development.

PROPOSED COMMUNITY PARTICIPATION PLAN MODIFICATIONS

The Department of Planning, Housing and Infrastructure are proposing the implementation of a single statewide plan to ensure that community consultation requirements are clear, consistent and afford equal opportunities to all communities statewide. Once the statewide plan is adopted Council's existing Community Participation Plan will be superseded.

Council will be able to increase but not reduce the prescribed timelines within which community consultation occurs. This variation to the plan can only occur at the discretion of Council and, if the application meets specific criteria. The Department of Planning are yet to determine what these discretionary criteria will be and how it will be implemented. Councils will be able to undertake targeted engagement with their communities that goes beyond the requirements outlined in the statewide Community Participation Plan. The community engagement strategy will have to be undertaken in a manner which does not incorporate and is separate to the prescribed exhibition and consultation periods. This form of engagement may include drop-in sessions, public meetings, reference groups or website content. These forms of engagement can be utilised to inform communities of projects happening in their areas.

Below are the mandatory minimum public exhibition timeframes proposed to be implemented and are compared against Council's adopted Community Participation plan. The shaded in time periods identify where Council's adopted consultation periods are greater than those proposed.

Planning Framework		
Planning Function	**Exhibition Timeframe Proposed**	**Council Adopted Timeframe**
Draft Community Participation Plan	28 days	28 days
Planning proposals for local environmental plans subject to a gateway determination	28 days or as specified by the gateway determination which may determine, due to the minor nature of the proposal, that no public exhibition is required	28 days
Draft activation precinct master plan	28 days	42 days
Draft activation precinct delivery plan (including infrastructure delivery plans)	28 days	28 days
Draft Development Control Plan	28 days	28 days
Draft Contributions Plan	28 days	28 days
Draft Regional Strategic Plans and District Plans	45 days	45 days
Application for development consent (other than for complying development certificate, for designated development, State significant development or a development type listed in Appendix 1)	14 days	28 days
Application for development consent for certain residential State significant development, including: • Housing development carried out by certain public authorities (Planning Systems SEPP Schedule 1, Section 26) • In-fill affordable housing (Planning Systems SEPP Schedule 1, Section 26A) • Build-to-rent housing (Planning Systems SEPP Schedule 1, Section 27) • Senior's housing (Planning Systems SEPP	14 days	28 days

Schedule 1, Section 28) 14 days • Development in accelerated TOD precincts (Planning Systems SEPP Schedule 2, Section 19) Development declared SSD under Section 4.36(3) of the EP&A Act that includes residential accommodation		
Application for development consent for all other State significant development	28 days	28 days
Application for development consent for designated development	28 days	28 days
Environmental impact statement for State significant infrastructure under Division 5.2	28 days	28 days
Application for development consent for nominated integrated development or threatened species development	28 days	28 days
Application for development consent for category 1 remediation work under Chapter 4 of SEPP (Resilience and Hazards) 2021	28 days	28 days
Environmental impact statement obtained under Division 5.1	28 days	28 days
Application for modification of development consent required to be publicly exhibited by the regulations	14 days	28 days
Application for the review of a determination or decision of a consent authority	14 days	28 days (the same time period as the original DA)

Additionally, the draft Community Participation Plan proposes the following modifications:

Certain types of local development will be **exempt** from public exhibition and notification, where the development:

- is permissible in the relevant zone and,
- meets the relevant planning controls in a local environmental plan, development control plan and/or state environmental planning policy and,
- does not include a s4.6 variation of the Standard Instrument LEP.

The proposed development types exempt from public exhibition and notification are identified below. These development types were informed by public exhibition exemptions from current council Community Participation Plans and development types that can be undertaken as complying development under the State Environmental Planning Policy (Exempt and Complying Development Codes) 2008 without public exhibition.

Concerns are raised that with the adoption of the proposed changes the community will be excluded from the decision-making process as they will not have any opportunity to provide feedback on development that directly affects them.

The inclusion of residential flat buildings, shop-top housing, group homes and exhibition villages or homes and boundary adjustments as development types which are exempt from notification and exhibition is not supported due to the potential scale and impacts that these developments can have upon neighbouring and surrounding developments.

Residential and Related Uses	
Alterations - Internal alterations	Movable Dwellings
Alterations and additions to existing dwellings	New single and two storey dwellings, dual occupancies and attached dwellings
Ancillary development (such as pools, sheds, farm buildings)	Temporary structures
Boundary Adjustment	Rural workers dwellings
Demolition (excluding heritage items)	Secondary dwellings
Exhibition homes and villages	Strata and Stratum subdivisions
Group Homes	Tree removal where they are not heritage listed
Heritage item – minor works that does not impact the item and is located behind the front façade	Home business and /or home occupation
Residential flat buildings	Shop top housing

Primary Production and Rural Development	
Agritourism	Extensive Agriculture
Commercial Farm	Farm Buildings

Commercial Development	
Alterations and Additions	Kiosks
Change of Use	Roadside Stalls
Take Away food and drink premises	Signage

Industrial Development	
Change of Use	Industrial Retail Outlets

Community, Health, Education, Recreation and other Infrastructure	
Alterations – internal and external	Environmental Protection Works
Environmental Facility	

Tourist and Visitor Accommodation

Bed and Breakfast Accommodation	Farm Stay Accommodation

Other	
Modifications involving minimal environmental impact	Applications made under section 4.55(1) of the EP&A Act. Applications made under section 4.55(1A) of the EP&A Act. Applications made under section 4.56 of the EP&A Act with minimal environmental impact.
Application for the review of a determination or decision of a consent authority (Division 8.2 Reviews)	Reviews where the application has not been amended pursuant to section 8.3(3) of the EP&A Act.

Conclusion

Council has the option of providing feedback to the NSW Department of Planning in relation to the Draft Community Participation Plan and discussion paper. Feedback can be undertaken in an online format or through the completion of an online survey. The lack of clarity regarding the implementation of the Draft Community Participation Plan is of concern and such plan should not be adopted until further clarification is provided to Councils.

The deadline for feedback is Wednesday 3 June 2026.

ATTACHMENTS

1. Draft Community Participation Plan Discussion Paper ⇩
2. Draft Statewide Community Participation Plan ⇩

Department of Planning, Housing and Infrastructure

Community Participation Plan

Discussion Paper

April 2026

NSW GOVERNMENT



Acknowledgement of Country

The Department of Planning, Housing and Infrastructure acknowledges that it stands on Aboriginal land. We acknowledge the Traditional Custodians of the land, and we show our respect for Elders past, present and emerging through thoughtful and collaborative approaches to our work, seeking to demonstrate our ongoing commitment to providing places in which Aboriginal people are included socially, culturally and economically.

Published by NSW Department of Planning, Housing and Infrastructure

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Community Participation Plan

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Introduction

The NSW Government is implementing legislative reforms to make the planning system faster, fairer and more outcomes focused. As part of these reforms, a single Community Participation Plan is proposed to apply across the State, standardising public exhibition and notification requirements and, providing certainty for all stakeholders who interact with the planning system.

There are currently over 120 different Community Participation Plans and community engagement strategies implemented across NSW, leading to inconsistent consultation practices and timeframes for public exhibition of draft proposals. These inconsistencies mean that similar developments proposals can require different processes depending on location.

A new statewide Community Participation Plan will reduce unnecessary consultation for low-risk or strategically assessed projects while preserving meaningful community input on significant developments. The new plan encourages community participation during the consultation process, highlights ways that you can stay informed on strategic plans or developments in your local area and provides guidance on how to respond to developments or plans that affect you.

Purpose of this discussion paper

This discussion paper outlines the key changes proposed to community participation for local development applications, complying development certificates, and strategic planning and other planning matters.

This paper should be read alongside the draft statewide Community Participation Plan that is currently available for public feedback and the broader reforms to the NSW planning system introduced by the NSW Government.

Feedback on this discussion paper will be used to inform the final version of the statewide plan and possible further changes to the Environmental Planning and Assessment Act 1979 (EP&A Act) and *Environmental Planning and Assessment Regulation 2021* (EP&A Regulation) required to implement any final changes.

Have your say

The NSW Government invites feedback on the information outlined in this discussion paper including proposed consultation timeframes for development applications, changes to complying development certificates, strategic planning, and other planning matters.

Public exhibition period details are included in the draft statewide Community Participation Plan on the NSW Planning Portal. To give your feedback, you can:

- upload a submission via the NSW Planning Portal
- participate in the online survey on the NSW Planning Portal
- email questions about the discussion paper and draft statewide plan to the project team at CPP@dphi.nsw.gov.au

Background

Role of the Community Participation Plan

The plan provides detail on how planning authorities will engage with the community and other stakeholders in the decision-making process for planning decisions. The draft plan sets an expectation that public exhibition and engagement is proportionate to the impact and type of development proposed, and the scale of a strategic plan or planning instrument. The draft plan will provide a consistent approach across the state, making it easier for stakeholders and communities to understand the minimum and typical public exhibition timeframes.

The draft plan highlights the importance of using engagement strategies to outline specific mechanisms and tools for how councils and other planning authorities engage with communities and stakeholders on planning matters. This will ensure all audiences, including young people, people living with disabilities, the elderly, those living in rural areas, Aboriginal and Torres Strait Islanders and culturally and linguistically diverse people, can engage effectively.

Currently there are large differences in how councils notify the community and stakeholders of different development types.

Some councils rely on default public exhibition timeframes of 14 days for all development types, while other councils specify different public exhibition timeframes for different types of development, ranging from zero to 28 days.

This has created confusion and adds unnecessary time to the assessment of development application between different local government areas.

To encourage greater participation in the early stages of the planning process such as regional and district strategic plans, longer public exhibition timeframes are proposed. Community knowledge is critical in creating a shared vision for an area at this stage, and this approach will ensure more meaningful upfront engagement, accessibility and inclusion early in the decision-making process.

The draft plan brings together the strengths of current Community Participation Plans used by councils and other planning authorities into one applicable statewide document, that is simple to navigate.

Current public exhibition timeframes

A review of councils' existing Community Participation Plans found that they can vary significantly between councils, even adjoining councils. Differences include the information provided in the plan, timeframes for public exhibition of the same development types, and default public exhibition timeframes.

Table 1 highlights the current differences in public exhibition timeframes for the same development type found from a selection of metropolitan and regional council public exhibition timeframes for the same development type.

Councils should be applying consistent minimum public exhibition timeframes for low impact development types in the first instance and only increasing public exhibition timeframes to 14 days where development will result in higher impacts. Where a proposed development already meets the

agreed development controls which were informed by upfront strategic planning and community and stakeholder engagement, notification may not be necessary.

Key	
	Exempt from exhibition

Table 1: Public exhibition timeframes across a sample of 14 different councils

	Development Type								
Council	Internal building (residential)	Demolition	Dwelling - one storey	Alts / adds - one storey	Ancillary residential	Secondary dwellings	Boundary adjustments	Signage	Notes
Blacktown	7	7	7	7	7	7*		-	*up to two storeys
Canterbury-Bankstown						14	-		
Inner West		*	14	14	14	14	14		*ancillary structures
Fairfield		14	14	14	14	14	14		
Liverpool		14				14	14		
Parramatta			14	14	14	14		-	
Wollondilly			*	*	7^	7^	-	14*	*criteria applies for exemption (i.e setbacks, heritage) ^only exempt when in residential zones
Woollahra	15	15	15	15	15	15	15	15	exemptions only apply for emergency works
Kempsey		14							
Narrabri	14	14	14	14	14	14		-	
Shellharbour		-				14			In greenfield release area
Shoalhaven									
Dubbo		14				14		14	
Wollongong						14	*	^	*minor adjustments ^ business zones

Proposed changes to notification and public exhibition of strategic planning

Public exhibition of strategic planning

As part of the suite of planning system reforms passed by the NSW Parliament in November 2025, the objects of the Act have been updated to better reflect today's planning priorities. The new objects embed proportionality into planning processes and decision-making, ensuring that assessment efforts respond to the scale and impact of development proposals.

Early engagement builds community confidence in the planning system, provides greater transparency about how decisions are made and ensures that potential concerns and priorities are explored proactively rather than reactively.

> Strategic land use plans set out a clear framework for areas of growth, infrastructure needs, environmental challenges and economic opportunities. It is the single most important stage in the planning process as individuals and communities can have a say on where they think development should occur and where infrastructure is needed most.

For example, public exhibition of the draft Sydney Plan was recently open for 58 days (Christmas period excluded) due to the significance of this strategic document.

The draft Community Participation Plan aligns with this intent by encouraging and strengthening meaningful upfront community consultation at the strategic planning stage, ensuring the focus is on engaging earlier in the process with individuals and communities so that issues and priorities are identified and addressed prior to development assessment.

The Department is proposing to commit to a longer exhibition timeframe beyond the legislated minimum 45-day public exhibition timeframe in the plan to provide more time for the community and stakeholders to respond to strategic planning documents and proposals.

Extension to minimum public exhibition timeframes for regional strategic plans

In the draft plan, it is proposed to introduce:

- a minimum non-legislated 60-day public exhibition timeframe for draft regional or district strategic plans
- a minimum non-legislated 60-day public exhibition timeframe for local strategic planning statements

These changes will provide a greater opportunity to undertake targeted engagement with communities and allow additional time for stakeholders and the community to consider and provide meaningful submissions when it is most valuable. To facilitate the proposed changes, amendments to legislation will be considered.

Proposed changes to notification and exhibition of land-use planning

Public exhibition of planning proposals

Public exhibition period of a planning proposal

The Environmental Planning and Assessment Act 1979 specifies that unless a public exhibition period for a planning proposal is specified in the gateway determination, a minimum public exhibition period of 28-days should apply.

The appropriate public exhibition period is guided by the *LEP Making Guideline – August 2023*, which includes recommendations based on the categorisation or perceived impact of the proposal. The current legislation allows for gateway determination to specify a shorter period, or no-exhibition if so specified. The planning proposal may be varied by a Planning Proposal Authority at any time and re-exhibition of the proposal may be required if the minister (or delegate) determines further consultation is required.

Local environmental plans are tools to implement the strategic planning priorities of the state and local government area, through changes to local zoning and development controls.

Planning proposals are the first step in the process of amending a local environmental plan which describe how statutory changes will link with strategic plans.

Planning proposals can be site-specific, apply to a precinct or make changes across a local government area.

Pre-rezoning: precinct plans, master plans, and structure plans

When councils or the Department propose changes to a precinct through rezoning, they prepare a master plan (or equivalent) which precedes the local environmental plan making process.

Precinct and master plans take a place-based approach to guiding growth, and detailing actions and objectives for specific areas based on broader strategic plans. They outline the future vision for development, infrastructure, land use and public spaces at a high-level.

Before adopting a master plan, councils or the Department undertake community engagement to seek feedback on the proposed framework. While public exhibition periods for master plans are not legislated, the draft statewide plan proposes:

- a standard 42-day public exhibition period for masterplans as best-practice (unless adjusted due to urgency, scale or the nature of the project.

Removing the requirement to re-exhibit master plans at the planning proposal stage

The draft plan proposes to:

- shorten or remove public exhibition requirements at the planning proposal stage, where consultation has already occurred as part of a recent masterplan or related strategic planning update. This would involve a change to the LEP making guidelines to outline that the

recommended period of public exhibition for a planning proposal where consultation has occurred and is consistent with an exhibited masterplan stage is zero to 14 days.

This approach avoids duplication, promotes early engagement at the strategic planning stage and shortens planning proposal timeframes so homes and infrastructure can be delivered faster.

Further updates to the *LEP Making Guideline – August 2023* will outline the process moving forward.

Proposed changes to notification and public exhibition of development applications and complying development certificates

Notification of a complying development certificate

Complying development does not require public exhibition like a development application, so public input is not considered by the certifier or council in determining a complying development certificate.

The certifier's role is to assess proposed development occurring on land where complying development is permitted and to determine whether it meets the relevant development standards of the *State Environmental Planning Policy (Exempt and Complying Development Code) 2008*.

There are currently inconsistencies in how CDCs are notified across NSW:

- in 34 metropolitan local government areas – certifiers cannot determine a complying development certificate for 14 days after notice is given for certain forms of complying development. 7-days' notice is also given to neighbours before works commence for certain new additions and demolition of existing buildings
- other local government areas – There is no requirement to notify neighbours before determining complying development certificates and two days' notice is also given to neighbours before works commence for certain new additions and demolition of existing buildings

This results in different complying development certificate determination timeframes and notice requirements across NSW, from 20 days for the 34 select metropolitan local government areas, 10 days for the other local government areas, and, 10 days for Pattern Book related development.

Standard 7-day pre-commencement notice for complying development certificates

To provide consistency across NSW, the following changes to the *Environmental Planning and Assessment Regulation 2021* are proposed:

- removal of the 7 and 14 day written notice requirements before a complying development certificate is determined.
- retention of the notice to council advising the CDC determination.
- a 7-day pre-commencement of work notification for new buildings, additions and demolition in all local government areas.

These changes are proposed given submissions and objections cannot be made and the certifier or council's role is to determine whether the development is compliant with the existing relevant environmental planning instrument. Increasing and providing consistency for the pre-commencement of work notification across NSW will give greater notice to adjoining neighbours of proposed works before they commence.

Public exhibition of local development applications

Under the *Environmental Planning and Assessment Act 1979*, councils have discretion on how local development applications are notified. This has resulted in inconsistent public exhibition timeframes that currently range from zero to 28 days.

Currently, councils can specify shorter or longer public exhibition periods than the standard 14 days in their Community Participation Plans. Higher impact proposals — such as environmentally sensitive, designated, or nominated integrated development — require extended public exhibition periods of 28 days.

Councils also have discretion to choose certain types of low impact development. This typically includes internal residential alterations, new one or two storey dwellings, subdivisions, and ancillary structures such as pools, sheds, and garages.

Development exempt from public exhibition means that adjoining neighbours will not be notified by their council that a development application has been received for a site, allowing councils to complete their assessment of the application.

Development exempt from public exhibition and notification

The draft Community Participation Plan, proposes:

- certain development types will be exempt from public exhibition and notification, listed in Table 2, where the development:
    - is permissible in the relevant zone and,
    - meets the relevant planning controls in a local environmental plan, development control plan and/or state environmental planning policy and,
    - does not include a 4.6 variation

Development types exempt from public exhibition and notification will allow development to be assessed quickly, reducing the administrative burden on councils and supporting their alignment with the Minister's Statement of Expectations and the NSW Government's Faster Assessments program.

The proposed development types exempt from public exhibition and notification are identified in Table 2. These development types were informed by public exhibition exemptions from current council Community Participation Plans and development types that can be undertaken as complying development under the *State Environmental Planning Policy (Exempt and Complying Development Codes) 2008* without public exhibition.

Table 2 Mandatory exhibition requirements - Development types exempt from public exhibition and notification

Residential and related uses	
Alterations - Internal alterations	Moveable dwellings
Alterations and additions to existing dwellings	New single and two storey dwellings, dual occupancies and attached dwellings
Ancillary development (such as pools, sheds, farm buildings)	Temporary structures

Boundary adjustment	Rural workers dwellings
Demolition (excluding heritage items)	Secondary dwellings
Exhibition homes and villages	Strata and Stratum subdivision
Group homes	Tree removal where they are not heritage items
Heritage item – minor works that does not impact item and is located behind the front façade	Home business and/or home occupation
Residential flat buildings*	Shop top housing*

**a pre-commencement of works notification to adjoining neighbours is required 7 days before works commence*

Primary production and rural development	
Agritourism	Extensive agriculture
Commercial farm	Farm buildings
Commercial development	
Alterations and additions	Kiosks
Change of use	Roadside stalls
Take away food and drink premises	Signage
Industrial development	
Change of use	Industrial retail outlets
Community, health, education, recreational and other infrastructure	
Alterations – internal and external	Environmental protections works
Environmental facility	
Tourist and Visitor accommodation	
Bed and Breakfast accommodation	Farm stay accommodation
Other	
Modifications involving minimal environmental impact	Applications made under section 4.55(1) of the EP&A Act. Applications made under section 4.55(1A) of the EP&A Act. Applications made under section 4.56 of the EP&A Act with minimal environmental impact.

Application for the review of a determination or decision of a consent authority (Division 8.2 Reviews)	Reviews where the application has not been amended pursuant to section 8.3(3) of the EP&A Act.

Public exhibition of division 8.2 reviews

To support the NSW Government's Planning Systems Reforms, and increase the uptake of internal reviews, the draft Community Participation Plan proposes changes to the public exhibition period of certain types of reviews. Currently, review applications are to be exhibited for 14 days unless the Community Participation Plan specifies otherwise.

To resolve unnecessary exhibition, in the draft Community Participation Plan the Department is proposing:

- that an application for review that has not been amended pursuant to section 8.3(3) will be exempt from public exhibition. The consent authority will consider submissions made on the original application in determining the review. Notification to previous submitters may still be made.
- where an application has been amended under section 8.3(3), the public exhibition period is to be the same as the original application.

Residential flat buildings and shop top housing

Residential flat buildings and shop top housing are development types which are proposed to be exempt from standard public exhibition and notification across NSW where:

- residential flat buildings or shop top housing are permissible in the relevant zone, and,
- the development meets the controls under a local environmental plan, development controls plan and/or a state environmental planning policy, and,
- does not include a 4.6 variation.

To ensure communities are still being informed, a new pre-commencement notification that requires written notice to adjoining neighbours 7 days prior to works commencing is proposed.

Targeted assessment

The targeted assessment pathway introduced as part of the planning system reforms allows certain steps in the development assessment process such as public exhibition to be turned off where those matters have already been addressed through earlier planning processes. This would be implemented through the introduction of a state environmental planning policy.

Public exhibition requirements for the targeted assessment pathway are detailed in the *Environmental Planning and Assessment Act 1979* and included in the draft Community Participation Plan.

Higher impact development

The current minimum 28-day public exhibition timeframe for high impact development such as development that requires an environmental impact statement, designated development, and nominated integrated development will remain unchanged to reflect their impact and proportionality in the planning system.

Using engagement strategies to specify how the community can engage on local planning matters

A council's Community Engagement Strategy (CES), required under the *Local Government Act 1993*, sets how council intends to engage the community for plans, policies, programs and key activities including Council's community strategic plan, plans of management, and council's planning and delivery of services and infrastructure.

When incorporating planning activities into their CES, the principles for engagement under the *Environmental Planning and Assessment Act 1979* and the statewide Community Participation Plan should be considered. Guidance is available to assist in preparing their engagement strategies through the Office of Local Government's Integrated Planning and Reporting Guidelines and Handbook

Savings and Transitional arrangements

A large number of councils and planning authorities currently have combined community participation plans and Community Engagement Strategies. Transitional arrangements will be in place to confirm that Community Engagement Strategies that are combined with community participation plans remain valid, while any timeframes referenced in community participation plans regarding planning processes have no effect on adoption of the proposed statewide plan.

Determining authorities under Part 5 of the *Environmental Planning and Assessment Act* 1979 and the Independent Planning Commission

Determining authorities

Several determining authorities can carry out development without consent as part of their everyday responsibilities, such as water supply infrastructure being constructed by a water utility provider.

Self- assessment of these activities is undertaken under Part 5 of the EP&A Act, which ensures determining authorities consider environmental issues before they undertake or approve an activity that does not require development consent from a council or the Minister.

These authorities were previously required to prepare their own community participation plan if an environmental impact statement was required.

The consultation requirements for these authorities will now be incorporated in the statewide plan. Agency specific engagement strategies will continue to sit alongside the statewide plan and continue to outline specific mechanisms and tools an agency will use to engage with communities and stakeholders.

Independent Planning Commission

The Independent Planning Commission is the declared consent authority for certain State significant development applications.

Unlike a typical consent authority, some of the ordinary consent authority functions of the Commission are carried out by the Planning Secretary (through the Department of Planning, Housing and Infrastructure) on behalf of the Commission. Among these functions are, at section 4.6(d) of EP&A Act, carrying out the community participation requirements of Division 2.6 (of the EP&A Act).

As part of its commitment to public engagement, the Commission will typically conduct further processes in addition to the formal statutory community participation requirements that are already carried out on its behalf by the Department. Some of these processes are mandatory – the Commission must conduct a public hearing when directed to do so by the minister – while others are discretionary but standard practice. For example, the Commission will always accept written submissions on matters on which it is deliberating, and may, in certain circumstances, also conduct stakeholder meetings, public or local meetings.

The Commission's Engagement Strategy, as updated from time to time, sets out in more detail the public engagement undertaken by the Commission.

Planning system reforms

Planning system reforms

The *Environmental Planning and Assessment Amendments (Planning System Reforms) Act 2025* was passed by both Houses of Parliament on 11 November 2025 and received assent on 24 November 2025. The first stage of the reforms commenced on 15 December 2025, introducing the new objects, establishing the Housing Delivery Authority (HDA) and Development Coordination Authority (DCA) in law, changes to the matters for consideration in determining a development application, and commencing initial changes to planning panels.

A second proclamation was made on 25 February 2026 to commence additional provisions including changes to appeals and reviews, a broadening of the scope of minor modifications, and the introduction of targeted assessment and proportionality into Part 5 assessments. These provisions commenced on 21 March 2026.

The remaining provisions will commence as part of a subsequent proclamation at a later date to allow for further consultation, system updates, and alignment with future regulatory changes, including the commencement of the new statewide Community Participation Plan.

Further changes

There are further changes that will need to occur associated with the introduction of the new statewide plan. These include:

- savings and transitional arrangements to confirm existing engagement strategies continue to apply following the making of the draft statewide plan, but the statewide plan prevails to the extent of any inconsistency in terms of any exhibition periods for development applications and modifications
- savings and transitional arrangements so that existing development applications, strategic plans and planning proposals are not subject to any additional notification requirements.
- an amendment to the *Environmental Planning and Assessment Regulation 2021* to deliver the complying development certificate notification changes and review other changes.

Monitoring the Community Participation Plan

The Department will monitor and evaluate its engagement activities by reference to the measurable actions outlined in the draft statewide plan.

A review of timeframes may be undertaken within 12 months of the publication of the final statewide plan.

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Department of Planning, Housing and Infrastructure

Draft Community Participation Plan

April 2026

NSW GOVERNMENT



Acknowledgement of Country

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Secretary's foreword



A message from Kiersten Fishburn

We know that planning works best when it reflects what communities need and value. Local knowledge plays a vital role in shaping strategic plans and assessing development proposals.

The *Planning System Reforms Act 2025* lays the foundation for a modern planning system that is faster, fairer and focused on outcomes. One of its key commitments is creating a single statewide Community Participation Plan for all councils and planning authorities.

This plan brings consistency to consultation timeframes across NSW. It ensures communities have a strong voice in the planning system and sets clear expectations that engagement should match the scale and impact of a proposal or strategic plan.

We also understand that the planning system can seem complicated or daunting. That's why this plan aims to make participation easier. It explains the different ways you and your community can get involved at both the local and state level. It also encourages planning authorities to consult widely so decisions reflect your values, priorities and concerns.

Good participation must be accessible to everyone. The plan emphasises the importance of engaging respectfully with Aboriginal communities and people from culturally and linguistically diverse backgrounds. Everyone should be able to navigate a planning system that works for them.

Planning authorities will still develop their own engagement strategies. These strategies outline how they will work with their communities and ensure local context guides their approach.

This Community Participation Plan applies to the planning functions of the Minister for Planning and Public Spaces, the Department of Planning, Housing and Infrastructure and its Secretary, as well as all councils and relevant planning authorities across NSW.

Planning should be a partnership with people who know their communities best. The plan sets out how and when you can share your views, alongside the many other factors that inform planning decisions, and the development of plans and projects.

I hope you find this plan a useful and helpful guide to participate in planning in NSW.

A Statewide Community Participation Plan

What is a Community Participation Plan?

A Community Participation Plan (CPP) sets out how and when planning authorities will engage the community and stakeholders in decision-making processes related to planning decisions.

This plan will be used by multiple planning authorities including the Department of Planning Housing and Infrastructure (the Department), local councils and other planning authorities. It is designed to clearly outline how and when the community can participate in planning decisions and processes, and when planning authorities exercise their relevant planning functions.

The plan has been prepared by the Secretary of the Department of Planning, Housing and Infrastructure to meet the mandatory requirements outlined in Division 2.6 of the *Environmental Planning and Assessment Act 1979* (EP&A Act) for community participation which planning authorities must comply with.

Our commitment to community participation

Consistency and proportionality are key to the success of community participation. The new Community Participation Plan will standardise consultation timeframes across all planning authorities, ensuring that engagement is consistent and tailored to the scale and impact of proposals.

The Plan is intended to be used as a reference tool for people wanting to know how and when they can participate in planning matters. The community is broadly defined as anyone affected by, or interested in, NSW's planning system including individuals, groups, organisations and government bodies.

Public exhibition timeframes

The Community Participation Plan emphasises the importance of upfront consultation during the preparation of strategic plans, which set the direction and establish objectives to deliver a liveable, productive and sustainable planning framework in NSW. Input at the early strategic planning stage results in better community understanding of how their area will change over time. This means that when development is planned and occurs in an area there is less confusion and more consensus about what is changing.

Planning functions have different exhibition requirements depending on the scale and impact of a plan or development. These different functions often include planning framework matters such as amendments to planning legislation and policies, strategic planning matters such as creating or amending regional plans, and local and state development assessment matters. For example, low impact development listed in Table 6 that meets relevant planning controls will not be required to be exhibited.

Requirements in tables 5, 6, 7 and 8 are mandatory requirements for public participation.

Council and Agency Engagement Strategies

Further information on how different planning authorities such as councils and NSW Government agencies will specifically engage with their community and stakeholders on planning matters can be found in the relevant authority's engagement strategy.

This includes engagement strategies for determining authorities which are separate to this Community Participation Plan and can continue to outline specific mechanisms and tools for how that planning authority will engage with communities and stakeholders.

Importantly, this will ensure that harder-to-reach audiences, including young people, people living with disabilities, the elderly, those living in rural areas, Aboriginal and Torres Strait Islanders and culturally and linguistically diverse people, can engage effectively.

An engagement strategy prepared by a planning authority must be consistent with the Community Participation Plan, the community participation objectives and the requirements under any other Act or legislation. An engagement strategy must not specify timeframes for exhibition of planning functions.

Independent Planning Commission

The Independent Planning Commission is the declared consent authority for certain State Significant Development applications.

Unlike a typical consent authority, some of the ordinary consent authority functions of the Commission are carried out by the Planning Secretary (through the Department of Planning, Housing and Infrastructure) on behalf of the Commission. Among these functions are, at section 4.6(d) of the *Environmental Planning and Assessment Act 1979*, "carrying out the community participation requirements of Division 2.6 [of the EP&A Act]".

As part of its commitment to public engagement, the Commission will typically conduct further processes in addition to the formal statutory community participation requirements that are already carried out on its behalf by the Department. Some of these processes are mandatory – the Commission must conduct a public hearing when directed to do so by the Minister – while others are discretionary but standard practice. For example, the Commission will always accept written submissions on matters on which it is deliberating, and may, in certain circumstances, also conduct stakeholder meetings, public meeting or local meetings.

The Commission's Engagement Strategy sets out in more detail the public engagement undertaken by the Commission.

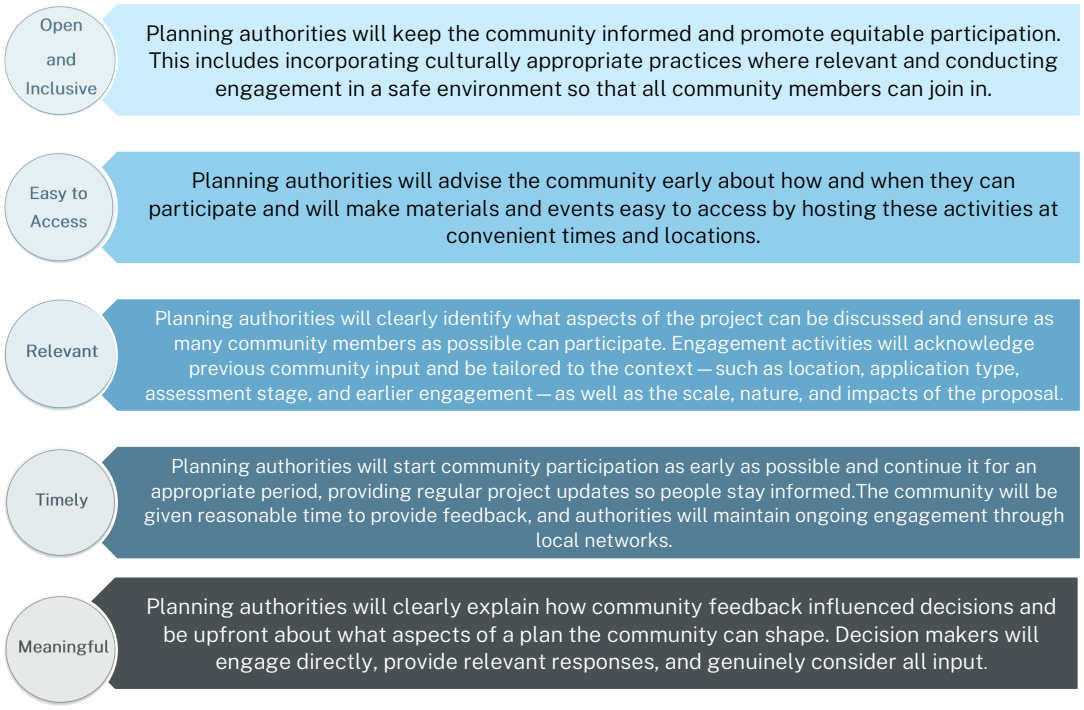
Community participation objectives

Community participation is an essential part in the planning process and is integral to improving the design of projects, promoting built and cultural heritage including Aboriginal cultural heritage, informing decision-making and building confidence in the planning system.

This can be achieved by:

- Facilitating discussion between stakeholders so they can hear each other's concerns and ideas
- Creating opportunities for upfront discussions that can reduce potential disputes
- Assisting decision makers identify community concerns
- Utilising local knowledge and expertise
- Empowering local communities in the planning process

Community participation principles in section 2.23(2) of the EP&A Act have been considered when developing the community participation objectives in this CPP. These objectives are included below and are used when engaging with the community and stakeholders on planning matters.



Participating in planning functions

Planning functions

Planning authorities use several participation methods to ensure communities are informed of planning functions and can have their say on planning matters that are relevant to them.

The planning functions are:

State Planning Framework

Setting the rules and regulations

Environmental Planning and Assessment Act 1979
Environmental Planning and Assessment Regulation 2021
State Environmental Planning Policies (SEPPs)

Strategic Planning

How my region and community will change over time

Regional or District strategic plans
Local strategic planning statements (LSPSs)
Local Environmental Plans (LEPs) and Planning Proposals to amend or create a new LEP
Masterplans for urban renewal areas
Development Controls Plans (DCPs)
Contribution Plans
The Community Participation Plan

Development Assessment

Development that may impact where I live and work

State significant projects
Regionally significant development
Local development
Designated development
Nominated integrated development
Threatened species development
Division 5.1 Environmental impact assessment
Complying development

Further detail on how to participate for each planning function and the relevant exhibition timeframes are provided below.

State planning framework – setting the rules and regulations

Acts, regulations and policies set the structure for the NSW planning system, providing a regulatory framework for planning decisions, including the assessment of development applications, making planning instruments and strategic planning.

You may be asked to provide feedback on the following:

- the *Environmental Planning and Assessment Act 1979*
- the *Environmental Planning and Assessment Regulation 2021*, and
- State Environmental Planning Policies (SEPPs)

Case study – Providing feedback on a housing policy change

- Yao was reading the morning news when he came across an announcement from the NSW Government that it would soon be easier to build more types of housing in places with access to good infrastructure.
- Within the article was a link to the Department of Planning, Housing and Infrastructure's website, which had further information on how different types of development would now be supported around well-established town centres and infrastructure.
- Yao was supportive of these changes, and happy he would get a chance to give his feedback on the policy, as he currently found himself living further from the parts of the city with services and jobs.
- He was worried that since he didn't understand technical planning language, that he would not be able to contribute to the discussion, but he found helpful infographics, videos and plain-English guides on the webpage.
- The Department had prepared an Explanation of Intended Effect (EIE). This document outlined the proposed changes to what was now permissible, and indication of where the changes would apply across NSW.
- Yao submitted feedback through a guided form and subscribed to updates on the policy.
- When the policy was finalised, he was able to go back on the website and read a 'What we heard' document and see how everyone responded, and that he had the chance to contribute to an important change.

Participating in State planning framework changes

Table 1: Legislative amendments that you may be asked to provide feedback on

 **Stay informed**	 **Have your say**	 **Implementation**
NSW Government will undertake targeted stakeholder engagement in the development of framework changes. • Engage with the NSW Government about how and when you can provide feedback.	NSW Government may release draft policy and planning changes for public feedback. • Visit the NSW Planning Portal to access and read the draft changes. • Prepare your submission and lodge it via the NSW Planning Portal during the public exhibition period.	NSW Government considers feedback and releases final changes following approval. • The final policy is adopted and posted on the NSW Legislation website.
 **The Environmental Planning and Assessment Act 1979 (EP&A Act)**		
The EP&A Act sets the structure for the NSW planning system. It is the principal legislation regulating land use in NSW and allows plans to be made to guide the process of development and regulate competing land uses.	The Department develops legislative changes as needed. The NSW Government determines if public exhibition is required and sets a timeframe.	Changes to the Act are enacted through **a bill in Parliament**. These changes are notified on the NSW Legislation website. Visit the NSW Planning website for supporting information.
 **The Environmental Planning and Assessment Regulation 2021 (EP&A Regulation)**		
The EP&A Regulation sets out how the procedural matters and requirements of the EP&A Act are carried out, including the provisions planning authorities must follow when assessing development applications.	The Department develops regulation changes as needed. The Minister determines if public exhibition is required and sets a timeframe.	Once finalised, the changes are made to the regulations These changes are notified on the NSW Legislation website. Visit the NSW Planning website for supporting information.

Stay informed	Have your say	Implementation
State Environmental Planning Policies (SEPPs)		
Environmental planning policies for state significant or statewide planning matters. They inform how land can be developed and how natural resources can be used, managed and conserved in NSW. SEPPs are also the mechanism the NSW Government uses when undertaking state-led rezoning.	The Department will make SEPP changes as needed. A draft Explanation of Intended Effects **may be exhibited** unless decided otherwise due to the urgency, scale or nature of the proposal.	Once finalised a SEPP is made to give effect to the changes, These changes are notified on the NSW Legislation website. Visit the NSW Planning website to view supporting information and guidance.

Strategic planning - how my region and community will change over time

Strategic planning helps guide how places grow, change and are protected. It is the foundation for how governments influence the shape of communities, determine where homes are built, where jobs are located, and how services and infrastructure connect across the State and how the environment is conserved.

Early engagement builds community confidence in the planning system, provides greater transparency about how decisions are made and ensures that potential concerns and priorities are explored proactively.

The Community Participation Plan aligns with the object of proportionality by encouraging and strengthening early, meaningful community consultation at the strategic planning stage. This ensures the focus of engagement is targeted on identifying issues and priorities that can be addressed prior to development assessment.

Case study: Providing feedback on the Sydney Region Plan

- Myriam sees a post pop up on her social media account about a new plan called the Sydney Region Plan.
- The post says that the Government is looking for the community to have their say on how Sydney will grow and transform over the next 20 years.
- The post has a link to the NSW Planning website which has copies of the draft Sydney Region Plan as well as some simple survey questions to fill out.
- Myriam responds to the survey questions and then uses the statewide CPP linked on the website, to help her provide planning focused feedback about the draft Sydney Region Plan.
- Myriam would like to see more housing near the local train station as she has been renting but wants more opportunities to buy a home.

Participating in strategic planning

Table 2: Strategic plans that you may be asked to provide feedback on

Stay informed	Have your say	Implementation
A planning authority will undertake targeted stakeholder engagement in the development of each plan. • Community participation may begin before exhibition. • Sign up for mailing lists to stay informed once a draft plan is released, and project plan updates.	A planning authority will exhibit a draft plan for feedback. • Visit the planning authority's website to access and read the draft plan. • Prepare your submission and lodge it during the public exhibition period.	A planning authority will consider feedback and releases a final plan following approval. • The final approved plan is posted on the planning authority's website.
Draft regional and district strategic plans		
Plans developed to support future community needs in regions and districts across NSW. These include plans for homes, jobs, community infrastructure and a healthy environment.	These plans are developed by the NSW Government and updated every 5 years. A draft plan will be exhibited for a **minimum of 60 days**.	The Minister will make a final plan for publication on the NSW Planning website.
Draft local strategic planning statements (LSPS)		
Plans that detail the vision for land-use in a local area, special character values, and how change will be managed into the future.	These statements are developed by councils and updated every 7 years. A draft plan will be exhibited for a **minimum of 60 days**.	The Planning Secretary endorses an LSPS for publication on the NSW Planning website and the relevant council's website.

Stay informed	Have your say	Implementation
Masterplans for urban renewal areas		
Plans that set a future direction for areas by creating new communities that build on local character and provide updated housing, work, recreation and business opportunities.	A planning authority develops a masterplan for a precinct, in response to strategic direction. A draft plan may be **exhibited for 42 days**, unless decided otherwise due to the urgency, scale and nature of the proposal.	A planning authority adopts the masterplan for publication on their website.
Planning Proposals to amend or create a new Local Environmental Plan (LEP)		
Planning proposals create and amend LEPs which guide planning decisions for local government areas. They do this through zoning and development controls, which informs how land can be used.	A planning authority or proponent can instigate changes to an LEP. A planning proposal will be exhibited for a **minimum of 28 days** or as specified by the gateway determination which may determine, due to the minor nature of the proposal, that no public exhibition is required	The local plan-making authority undertakes assessment of the planning proposal. Once finalised, an LEP is made to give effect to the proposal.
Draft development control plans (DCP)		
Plans that provide detailed planning and design guidelines to support the planning controls in a LEP.	A council may draft or require a DCP to be prepared. A draft plan will be exhibited for a **minimum of 28 days.**	A planning authority finalises the plan for publication on the NSW Planning website and the relevant council's website.

Stay informed	Have your say	Implementation
Draft contributions plans		
These plans enable consent authorities to levy contributions for public amenities and services required to support development.	A council prepares a draft contributions plan as needed. A draft plan will be typically exhibited for a **minimum of 28 days.**	Council approves and adopts the plan. They can be accessed on the NSW Planning website and the relevant council's website.
Draft Community Participation Plan (CPP)		
The plan outlines how and when community participation is undertaken when relevant planning authorities exercise their planning functions.	The Planning Secretary prepares a draft CPP as needed. A draft plan will be exhibited for a **minimum of 28 days**.	The Planning Secretary publishes the plan on the NSW Planning website.

Development assessment – development that may impact where I live and work

Development assessment functions are undertaken by several planning authorities who make decisions on proposals in accordance with the relevant development standards and controls. This includes both state significant development applications and development applications assessed by councils (local development).

Exhibition requirements for development assessment are proportionate to the level of impact a project will produce. Development specified in Table 6 will be exempt from exhibition requirements if the development complies with the controls set out in the relevant council's LEP and DCP. These set out the rules for a local area and have been consulted on with communities.

Case study: My neighbour is doing works under a complying development pathway

- Matt receives a letter in the mailbox from the next-door neighbour who is building a deck at the back of their house.
- The letter states that construction of the deck extension will begin in 7 days' time.
- Matt is concerned about noise at night during construction, so he contacted the local Council who showed him the conditions that required construction to be carried out during the day. This is a relief for Matt as he enjoys reading at night and cannot focus if there is noise.
- 7 days later Matt notices that construction has started, however by the time he comes home from work he does not hear any construction noise and is able to read peacefully without any distractions.

Case study: Learning about a solar farm in my local area

- There has been a post on a community social media group that a solar farm is proposed near Anne's local town, with many comments objecting to the idea.
- This is the first time she's heard of the project and is curious, so goes online to check if there are any project documents available for her review.
- Anne discovers that the energy company is intending to host webinars next week to introduce locals to their proposal. This is suitable for Anne as she has two young children and is glad, she can join in from home.
- Upon joining the webinar, she discovers that the project is still in early development and a formal application is yet to be lodged. This puts her mind at ease.
- It is also explained that for larger scale projects, such as renewable energy, the State Government assesses their environmental impact, as they are important to the State.
- The community is being engaged as part of preparing the application, and Anne is encouraged to sign up for project updates to find out when the project moves through different stages of the planning process.
- Anne will also be able to submit formal feedback when an environmental impact statement is lodged, and the formal exhibition process opens. It is important to be able to do this, as the submissions will be considered by the NSW Government as part of its assessment of the project.

Participating in development assessment

Table 3: Development types that you may be asked to provide feedback on

Say informed	Have your say	Implementation
An applicant submits an application to the relevant planning authority. • Community participation may begin before exhibition. • Sign up for mailing lists to stay informed when an application is submitted, and project plan updates.	A planning authority may exhibit an application for feedback. • Visit the planning authority's website to access and read the proposal. • Prepare your submission and lodge it during the public exhibition period.	A planning authority will consider feedback and determine the application • The decision, final approved plans and supporting documents are published on the planning authority's website.
State Significant Projects		
Development of a large scale and economic value, environmental sensitivity, or deemed significant by the Planning Minister. This includes state significant developments and state significant infrastructure.	Application is lodged with the NSW Government. Early engagement may occur before the formal exhibition period. Development will be exhibited for a **minimum of 14 or 28 days** (depending on the type of development).	The Planning Minister or the Independent Planning Commission will determine the application and publish a decision and assessment report on the NSW Planning Portal
Regionally Significant Development		
Certain development applications of a large economic value, scale and/or complexity. Regional planning panels are made up of independent experts that decide whether to approve a development.	Application is lodged with Council who refers the application to the NSW Government. Development will be exhibited for a **minimum of 14 days**.	The Council prepares a recommendation and assessment report for the Panel. The Panel determines the application and publishes the decision on the NSW Planning Portal.

 Say informed	 Have your say	 Implementation
**  Development exempt from notification and public exhibition**		
Certain development in a locality that meets relevant planning controls. *Table 6 lists these development types*	Council undertakes a preliminary review to determine if the proposal is in this category. Application is **exempt from exhibition.**	The Council assesses and determines the application. The final decision is published on the Council website.
**  Local Development**		
The most common type of development applications in NSW. Projects range from home extensions to medium sized commercial, retail, and industrial developments.	Application is lodged with Council. Development will be exhibited for a **minimum of 14 days**.	The Council assess and determines the application and publishes the decision on the Council website. Where the application is contentious or exceeds variations, the application may be determined by the local planning panel.
**  Council-related Development Applications where council is the consent authority**		
Councils regularly lodge development applications as an applicant to complete their own projects and achieve outcomes for the community. This includes development such as parks, affordable housing and toilet blocks, as well as commercial proposals.	Council lodges the application and declares how the conflict will be managed. Development will be exhibited for a **minimum of 28 days.**	The Council assesses and determines the application and publishes the decision on the Council website.

 Say informed	 Have your say	 Implementation
 **Development Applications with additional environmental considerations**		
Designated development is a category of development that involves a higher level of assessment and scrutiny due to the potential risk it poses to the environment. **Nominated integrated development** is development that requires certain approvals (such as a permit or license) from a NSW Government agency before it can be carried out. **Threatened species development** is a category of development that affects threatened species and requires a species impact statement. **An Environmental Impact Statement** is required if an activity will have a significant impact on the environment. The EIS assess the economic, environmental and social impacts of a project.		Development will be exhibited for a **minimum of 28 days.**
 **Complying Development**		
Complying development is a fast-tracked application process that combines planning and construction approval for straight forward residential, commercial and industrial development. These developments are assessed and determined by a council or a registered certifier without the need for a development application.		Development is **exempt from exhibition.** Adjoining neighbours are notified 7 days prior to commencement of works being carried out.
 **Exempt Development**		
Some minor building renovations or works don't need any planning or building approval. This is called exempt development. Exempt development is very low impact development that can be done for certain residential, commercial and industrial properties. Examples of exempt development include decks, garden sheds, carports, fences, repairing a window or painting a house.		Development is **exempt from exhibition.**

Getting involved

Guidance on getting involved

Getting involved in the development of strategic plans or providing feedback on proposed developments is a great way for the community to have a meaningful say in how their local area changes over time.

It ensures future development reflects community needs, creates well designed neighbourhoods including public open space and raises ideas that may improve projects before they are approved.

Most importantly, it ensures a transparent and fair planning system so that communities across NSW feel heard and reflected in the spaces that they live and work in.

Notification

If you are directly impacted by a proposal, you may receive a notification during the public exhibition period that provides information on how to view a proposal and how to lodge a submission. This notification may include:

- a letter
- an email
- an on-site notice

For broader engagement, the following engagement tools may be used to inform of projects happening in your area including:

- drop in sessions
- public meetings
- reference groups
- website content or, social media notification
- community newsletters and emails
- updates to subscribers via the NSW Planning Portal.

What is an exhibition period?

The *Environmental Planning and Assessment Act 1979* sets out minimum community participation requirements for the public exhibition of certain planning matters.

During a public exhibition period all relevant documentation is made publicly available, and the community is invited to make a submission outlining their views on the draft policy, plan or project.

Why should I make a submission?

When making a final decision, consideration is given to the points raised during the public exhibition period, which may result in changes to the project to protect amenity or environmental impacts. In some cases, the number of submissions on a development application determines who the final consent authority is.

The community will be informed about how submissions were considered in decision-making. A report will summarise issues raised during the public exhibition period and describe how community views influence decision making.

How to write a submission

To have your say on a project you must lodge a submission before the close of the exhibition period. Submissions may be made online through the relevant planning authority's website, or in some instances a letter may be accepted. When making a submission you will be required to include:

- your full name and address
- the name of the application and the application number
- whether you 'support', 'object to' the project, or if you are simply providing comment on the project
- the reasons why you support or object to the project

Ideally a submission should be specific to the type of project or development that is being publicly exhibited. The contents of a submission may be a general response to the project, and not technically detailed. You do not need to be a specialist to have your say. Table 4 provides guidance on how you may write an effective submission.

All persons who lodge a submission are required to declare any relevant political donations and/or gifts in accordance with Section 10.4 of the *Environmental Planning and Assessment (EP&A) Act 1979.*

A submission will only be accepted if it is made directly to council or the relevant planning authority. Submissions will not be accepted or acknowledged if received through third party websites.

Table 4: Guidance on writing an effective submission

The consent authority will consider impacts, including:	An effective submission is:
• Consistency with planning controls • Any overshadowing Impacts • Obstruction of views • Privacy • Visual impacts • Traffic and access • Stormwater and runoff • Odour, noise and light pollution • Environmental impacts.	• Unique • Clear and concise • Captures local perspectives • Relevant, • Evidence based • Not disrespectful, and does not use abusive language.

Staying up to date

There are many ways to subscribe to news and announcements about development in your local area. You can sign up for alerts on specific projects such as planning proposals or new major projects and state significant development in your local government area.

Draft plans and policies are included on the Department of Planning, Housing and Infrastructure's Have Your Say website. On this website you can filter the status of projects on exhibition and provide your feedback on these plans.

The Independent Planning Commission website provides details of any projects lodged with them and more information on how you can participate in any public meetings or hearing processes.

Councils provide details of development applications and planning proposals that have been lodged in their local government area via the applications trackers on their websites.

Planning alerts on the NSW Planning Portal

You can subscribe to receive email alerts and stay up to date about the progress of applications.

Planning Proposals – amendments to local environmental plans or large proposals

https://www.planningportal.nsw.gov.au/news-alerts

Major Projects – State significant projects

https://www.planningportal.nsw.gov.au/major-projects/services/subscribe-notifications

Exhibition timeframes

Mandatory minimum public exhibition timeframes in the EP&A Act

Requirements in tables 5, 6, 7 and 8 are mandatory requirements for public participation.

Table 5: Mandatory minimum public exhibition timeframes in the EP&A Act

Strategic planning	
Planning function	**Exhibition timeframe**
Draft Community Participation Plan	28 days
Planning proposals for local environmental plans subject to a gateway determination*	28 days or as specified by the gateway determination which may determine, due to the minor nature of the proposal, that no public exhibition is required
Draft development control plan	28 days
Draft contribution plans	28 days
Draft local strategic planning statements	28 days
Draft regional or district strategic plans	45 days
Development assessment	
Planning function	**Exhibition timeframe****
Application for development consent (other than for complying development certificate, for designated development, State significant development or a development type listed in Table 6, Table 7 and Table 8	14 days
Application for development consent for certain residential State significant development *** including: • Housing development carried out by certain public authorities (Planning Systems SEPP Schedule 1, Section 26) • In-fill affordable housing (Planning Systems SEPP Schedule 1, Section 26A) • Build-to-rent housing (Planning Systems SEPP Schedule 1, Section 27)	14 days

• Seniors housing (Planning Systems SEPP Schedule 1, Section 28) • Development in accelerated TOD precincts (Planning Systems SEPP Schedule 2, Section 19) • Development declared SSD under Section 4.36(3) of the EP&A Act that includes residential accommodation	
Application for development consent for targeted assessment development, including any amended application under the pathway	14 days, unless a different period is specified in a state environmental planning policy
Application for modification of development consent required to be publicly exhibited by the regulations	14 days
Application for the review of a determination or decision of a consent authority (Division 8.2 review) where the application has been amended pursuant to section 8.3(3) of the EP&A Act	Exhibition timeframe is the same as the original application
Application for development consent for all other State significant development****	28 days
Application for development consent for designated development	28 days
Environmental impact statement for State significant infrastructure under Division 5.2	28 days
Application for development consent for nominated integrated development or threatened species development	28 days
Application for development consent for category 1 remediation work under Chapter 4 of SEPP (Resilience and Hazards) 2021	28 days
Environmental impact statement obtained under Division 5.1	28 days
Council related development	28 days

**exhibition of planning proposals must be carried out in accordance with the Departments Local Environmental Plan Making Guideline*

*** minimum exhibition timeframes can be extended on a case-by-case basis.*

**** for applications that rely on a rezoning exhibited by the Department, the details of the proposed amendments to the relevant planning instrument(s) will be publicly exhibited concurrently with the application.*

***** exhibition of State significant development applications must be carried out in accordance with the Departments State Significant Development Guidelines*

Development types exempt from notification and public exhibition

Exemptions apply for certain development types, listed in Table 6, where the development:

- is permissible in the relevant zone, and,
- meets the relevant planning controls in a local environmental plan, development control plan and/or state environmental planning policy and,
- does not include a 4.6 variation

A minimum 14-day exhibition period applies if the development type is not listed in Table 6, 7 or 8 and does not meet the criteria above.

Table 6: Development exempt from public exhibition and notification

Residential and related uses	
• Alterations – Internal alterations • Alterations and additions existing dwellings • Ancillary development (such as pools, sheds, farm buildings) • Boundary adjustment • Demolition (excluding heritage items) • Exhibition Homes and Villages • Group homes • Heritage item – minor works that does not impact item and is located behind the front façade • Residential flat buildings*	• Moveable dwellings • New single and two storey dwellings, dual occupancies and attached dwellings • Temporary structures • Rural workers dwellings • Secondary dwellings • Strata and Stratum subdivision • Tree removal where they are not heritage items • Home business and/or home occupation • Shop top housing*

**a pre-commencement of works notification to adjoining neighbours is required 7 days before works commence.*

Primary production and rural development	
• Agritourism • Commercial farm	• Extensive agriculture • Farm buildings
Commercial development	
• Alterations and additions • Change of use • Take away food and drink premises	• Kiosks • Roadside stalls • Signage

Industrial development	
• Change of use	• Industrial retail outlets
Community, health, education, recreational and other infrastructure	
• Alterations – internal and external • Environmental facility	• Environmental protections works
Tourist and Visitor accommodation	
• Bed and Breakfast accommodation	• Farm stay accommodation
Other	
Modifications involving minimal environmental impact	• Applications made under section 4.55(1) of the EP&A Act. • Applications made under section 4.55(1A) of the EP&A Act. • Applications made under section 4.56 of the EP&A Act with minimal environmental impact.
Application for the review of a determination or decision of a consent authority (Division 8.2 Reviews)	• Reviews where the application has not been amended pursuant to section 8.3(3) of the EP&A Act.

Development in the Activation Precincts and Alpine Region

Table 7 below lists the types of development that the Department are not likely to require to be publicly exhibited across the Activation Precincts and Alpine Region.

Table 7: Development in the activation precincts and alpine region

Generally
• Modification applications (excluding those required to be publicly exhibited by the EP&A Regulation) • Internal and external building alterations and additions (including development applications requiring approval from the NSW Rural Fire Service under section 100B of the Rural Fires Act in accordance with Section 4.46 of the EP&A Act) • Change of use of an existing building from a lawful use to another lawful use • Signage • Subdivision • Demolition

• Infrastructure and servicing
Activation Precincts
• Development demonstrating consistency with the Master Plan and Delivery Plan of the relevant Activation Precinct • Development accompanied by a current Activation Precinct certificate issued under the Precincts-Regional SEPP, Chapter 3 that applies to the development (excluding those required to be publicly exhibited by the EP&A Regulation) • Industrial building works
Alpine Region
• Repair, maintenance, or replacement of recreation infrastructure, lifting facility, or snow-making infrastructure (excluding development impacting a biodiversity-mapped area) • Development that is consistent with the planning framework, comprising the Snowy Mountains Activation Precinct Master Plan; Precincts-Regional SEPP and Alpine Region DCP.

Non-legislative public exhibition timeframes

For several planning functions there is no legislative requirement for public exhibition. Consistent with community participation objectives, consent authorities typically publicly exhibit documents related to the exercise of these functions and proposals for the timeframes outlined in Table 8.

Table 8: Non-legislative public exhibition timeframes

State planning framework	
Planning function	**Recommended exhibition timeframe**
Draft legislation, regulation, policies and guidelines (Department)	Discretionary based on the urgency, scale or nature of the proposal
Policies and guidelines	28 days unless decided otherwise due to the urgency, scale and nature of the proposal
Strategic planning	
Planning function	**Recommended exhibition timeframe**
Draft regional or district strategic plans	60 days*
Draft LSPS	60 days*
Masterplan for urban renewal areas (Department and council)	42 days unless decided otherwise due to the urgency, scale and nature of the proposal

Development assessment	
Planning function	**Recommended exhibition timeframe**
Re-exhibition of any amended application or matter (Department and council)	Discretionary based on the urgency, scale and nature of the proposal

**There is a statutory public exhibition timeframe of 45 days and 28 days as per the EP&A Act, however the Department will exhibit draft strategic plans for 60 days.*

Additionally, the Department may exhibit other proposals consistent with community participation objectives. For these functions, there may also be occasions where a government priority or administrative requirement demands immediate action, and the usual community participation process may be truncated.

Key points to note about public exhibition

- Timeframes are measured in calendar days and include weekends.
- As outlined in Schedule 1 to the EP&A Act, the period between 20 December and 10 January (inclusive of each year) is excluded from the calculation of a period of public exhibition period.
- In certain circumstances there may be merit appeal rights for a person who makes a submission to object during the public exhibition of a development application for designated development and some state significant development projects.
- Public authorities are not required to make available for inspection any part of an environmental impact statement where this publication would, in the opinion of the public authority, be contrary to the public interest due to its confidential nature or for other reasons defined in relevant legislation, such as the Government Information (Public Access) Act 2009.
- As outlined in sections 287 and 287A of the EP&A Regulation, submissions on state significant projects and other development applications where the Minister for Planning and Public Spaces, Planning Secretary or Independent Planning Commission is the consent authority, must be made through the NSW Planning Portal.
- When receiving submissions, a planning authority will adhere to its Privacy Policy and ensure defamation and discrimination laws are not breached.
- The safety of community members, other stakeholders and staff must be considered. Everyone has the right to participate in a respectful environment and are expected to behave in a manner that supports everyone's right to present their point of view.

Glossary

Planning terms and definitions	
Alpine region	means the Alpine Region identified on the State Environmental Planning Policy (Precincts—Regional) 2021, Kosciuszko Alpine Region Land Application Map
Activation precinct	A dedicated area within regional New South Wales which has been identified by the NSW Government to drive regional economic development and declared to be an Activation Precinct in a Schedule made under Chapter 3 of the State Environmental Planning Policy (Precincts—Regional) 2021
Community participation plan	The community participation plan prepared and published under Division 2.6 of the EP&A Act
Contribution plans	A plan developed by councils for the purposes of imposing conditions requiring local infrastructure contributions to fund new and upgraded public amenities and/or services required to accommodate development
Delivery plan	for an Activation Precinct means a delivery plan for the Precinct that is approved by the Planning Secretary under section 3.7 of Chapter 3 of the State Environmental Planning Policy (Precincts—Regional) 2021
Designated development	Designated development refers to high-impact developments (e.g. likely to generate pollution) or those located in or near an environmentally sensitive area
Development control plans (DCP)	A plan providing detailed planning and design guidelines to support LEP planning controls
Environmental Impact Statement (EIS)	An EIS provides information on the economic, environmental, and social impacts of the project. It helps the community; government agencies and the consent authority make informed submissions or decisions on the project.
Gateway determination	A gateway determination is issued following an assessment of the strategic merit of a proposal to amend or create an LEP and allows for the proposal to proceed to public exhibition
Local environmental plan (LEP)	An environmental planning instrument developed by a planning proposal authority, generally a council. An LEP sets the planning framework for a Local Government Area

Regional strategic plan	20-year plans addressing community needs for housing, jobs, infrastructure and a healthy environment for a region
State environmental planning policy (SEPP)	An environmental planning instrument developed by the Department, relating to state significant or statewide planning matters
State significant development (SSD)	Developments may be declared to have State significance due to their size, location, economic value or potential impacts, for example new schools, hospitals and energy generating facilities
State significant infrastructure (SSI)	SSI includes major transport and services developments with significance and impact beyond the local area, for example rail infrastructure, road infrastructure and water storage or treatment facilities
Masterplan for urban renewal areas (Department and council)	Growth centres: Land identified in SEPP (Precincts – Central River City) 2021 and SEPP (Precincts – Western Parkland City) 2021, earmarked for the establishment of vibrant, sustainable and liveable neighbourhoods that provide for community well-being and high-quality local amenity Areas identified as having good access to existing or planned public transport connections, suitable for rejuvenation with new homes and jobs State significant precincts which are large areas of predominantly State-owned land within Greater Sydney, identified by the NSW Government as areas for growth because of their social, economic or environmental characteristics

Department of Planning, Housing and Infrastructure

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NSW GOVERNMENT

OFFICIAL

7.2 Draft Minutes - Access Committee meeting - Monday 20 April 2026

File Number: D26/692

Author: Larissa Hackett, Director - Environmental Services

RECOMMENDATION

1. **That Council note the draft minutes of the Access Committee meeting held on Monday 20 April 2026.**
2. **That Council acknowledges Mr Peter Dawson's resignation from the Access Committee and that the Mayor send a letter of appreciation.**

INTRODUCTION

The Minutes and recommendations of Cowra Shire Council's Section 355 Committee – Access Committee are presented for noting and consideration.

A copy of the minutes is included in Attachment 1.

MEMBERSHIP

The committee recognised Mr Peter Dawson's valuable contribution to the committee during Danny Jackett's absence.

The total Access Committee membership including the above changes will be 10 members.

ATTACHMENTS

1. Draft Access Committee Minutes - Monday 20 April 2026 ⇩

MINUTES

Access Committee Meeting
Monday, 20 April 2026

Order Of Business

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MINUTES OF COWRA COUNCIL
ACCESS COMMITTEE MEETING HELD AT THE COMMITTEE ROOM 1, COUNCIL ADMINISTRATION BUILDING, 116 KENDAL STREET, COWRA ON MONDAY, 20 APRIL 2026 AT 10:30 AM - 12:30 PM

PRESENT: Cr Nikki Kiss OAM (Deputy Mayor), Ms Emma Roberts, Mr Paul McCaffery, Ms Julie Stephenson, Mr Michael Aston-Brien, Ms Robyn Ambachtsheer, Cr Karren Cave, Mr Peter Dawson, Mr Shane Kruger

IN ATTENDANCE: Larissa Hackett (Director-Environmental Services), Ian Thomas (Manager-Assets & Technical Services), Cassandra Gailey (Secretariat)

1 APOLOGIES

Katherine Cucchiaro, Rodney Stammers,

2 CONFIRMATION OF MINUTES

COMMITTEE RESOLUTION

That the minutes of Access Committee Meeting held on 16 February 2026 be confirmed.

Moved: Robyn Ambachtsheer

Seconded: Julie Stephenson

3 ACTION ITEMS

3.1 Access Committee Action Items - Monday 20 April 2026

The Action List as presented was received and updated, as follows:

- AI# 70 – Equitable Parking – to be reviewed half yearly.
- AI# 75 – 40km CBD – Application under review, results expected June/July
- AI# 87 – Footpath, Cnr Kendal & Lachlan Streets - A Dial Before You Dig Application has been completed and estimate / budget to be completed to determine future treatment.
- AI# 90 – Accessible mapping – Audit commenced and due to be completed end of April. Map & audit report due end June 2026.
- AI# 92 – Driver Reviver Footpath – footpath completed, the committee thanks Council for its quick response. Action closed
- AI# 93 – Footpath Kendal Street – Existing tactile markers to be replaced with tactile pavers, awaiting quote.
- AI# 94 – Access Incentive Fund, CINC – Application approved at Council meeting held 23 Feb 2026, CINC notified and Action closed.

New Actions

- AI# 96 - Accessible toilet & footpath - Jenny Kerr Park, Woodstock – Request Council to consider providing an accessible toilet and pathway at the Jenny Kerr Park, Woodstock
- AI# 97 - Accessible footpath - Accessible toilets Wattamondara – Request Council to consider installing an accessible footpath to the accessible toilets located at Waddell Street Wattamondara.
- AI# 98 – Accessible Parking – Kendal Street (near Royces) – Request Council to consider installing an additional accessible carparking space on Kendal Street near Royces Bakery. Committee members identified that it is difficult for wheelchair users to navigate to the nearest car parking spaces located on Kendal Street due to the slope of the street.
- AI# 99 – Linemarking in the CBD – Request Council to consider changing the existing carparking space dots to solid lines. Vehicles are not parking correctly, and this is impacting the disabled carparking spaces.
- AI# 100 – Art Gallery Footpath – Request Council to investigate the footpath near the Art Gallery as tree roots have raised the path and created a trip hazard.

4 GENERAL BUSINESS

4.1 Tree Seed Pods - Library

Issues with the seed pods from street trees creating trip hazards outside the library was raised. The committee was advised that the seed pods are cleaned up 3 x weekly. It was requested that regular maintenance occurs around the library area.

4.2 Accessible facilities - Jenny Kerr Park Woodstock

The Woodstock Progress Association has requested if Council could consider providing an accessible toilet and pathway around the park at Jenny Kerr Park in Woodstock.

4.3 Accessible Toilet - Wattamondara

The accessible toilet in Wattamondara does not have an accessible pathway to access the facility.

4.4 Disabled Carparking - Kendal Street

The committee requested an additional disabled carparking space on Kendal Street near Royces Bakery, as it is difficult for wheelchair users to navigate to the nearest spaces located along Kendal Street due to the slope.

4.5 CBD Line-marking

Disabled Carparking spaces are being impacted by other vehicles impeding on the spaces on Kendal Street as drivers are not utilising the car parking spaces correctly due to difficulty navigating between the raised dots. Is it possible to linemark the parking spaces

along Kendal Street to reduce the impact on disabled carparking spaces and of inappropriate parking along Kendal Street.

4.6 Accessible Parking at Club Cowra

Compliments received regarding the provision of an updated and clearer accessible parking space in front of Club Cowra.

4.7 Footpath - Art Gallery

The concrete footpath near the Art Gallery is a trip hazard. The footpath is raised due to tree roots.

4.8 Disabled Carparks - Rangers

The committee noted that the Rangers are focusing on Disabled Carparking spaces to ensure vehicles have relevant permits displayed.

4.9 Resignation - Peter Dawson

Peter Dawson has completed his time with CINC and is resigning from the committee. The committee thanked Peter for his contribution and Peter was very grateful to have had the opportunity to be a part of the committee.

5 NEXT MEETING DATE

The next meeting will be held on Monday, 15 June 2026 at 10:30 AM - 12:30 PM in the Committee Room 1, Council Administration Building, 116 Kendal Street, Cowra.

6 MEETING CLOSE

The Meeting closed at 11.45am.

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CHAIRPERSON

8 LATE REPORTS

9 CONFIDENTIAL MATTERS

RECOMMENDATION

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the Local Government Act 1993:

10 CONFIDENTIAL GENERAL COMMITTEE RECOMMENDATIONS - MONDAY, 11 MAY 2026

10.1 Acquisition of Land - Binni Creek Road - Lot 4 DP 720563

This matter is considered to be confidential under Section 10A(2) - c of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with information that would, if disclosed, confer a commercial advantage on a person with whom the Council is conducting (or proposes to conduct) business.