

Appendix "A"

	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITMENTS	SEPT 2016-17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
GOVERNANCE EXPENSE	(45,000)	(744,340)		(789,340)	(17,910)	(178,721)	(629,592)		(789,340)
GOVERNANCE REVENUE		-		-	-	2,457	(2,457)	2,500	2,500
CORPORATE SUPPORT EXPENSE	-	(15,548)		(15,548)	(189,423)	(719,638)	723,063	15,930	382
CORPORATE SUPPORT REVENUE		91,260		91,260	-	39,766	51,494	13,276	104,536
TECHNICAL SERVICES EXPENSE		(169,452)	-	(169,452)	(41,813)	(343,235)	173,783		(169,452)
TECHNICAL SERVICES REVENUE		3,000		3,000	-	1,856	1,144	440	3,440
PLANT SERVICES EXPENSE		(1,596,710)		(1,596,710)	(70,896)	(311,365)	(1,285,345)	(15,930)	(1,612,640)
PLANT SERVICES REVENUE		1,596,710		1,596,710	-	303,763	1,292,947	15,930	1,612,640
OVERHEAD EXPENSE		-		-	(101,380)	(579,201)	579,201		-
OVERHEAD REVENUE		-		-	-	-	-		-
EMERGENCY SERVICES EXPENSE		(402,345)		(402,345)	(82,157)	(189,675)	(212,670)	41,500	(360,845)
EMERGENCY SERVICES REVENUE		77,150		77,150	-	8,913	68,238	(41,500)	35,650
OTHER COMMUNITY SERVICES EXPENSE	(17,500)	(229,140)		(246,640)	(8,519)	(42,862)	(203,778)		(246,640)
OTHER COMMUNITY SERVICES REVENUE		11,700		11,700	-	-	11,700		11,700
CEMETERY EXPENSE	(15,000)	(132,830)	-	(147,830)	(5,036)	(30,953)	(116,877)		(147,830)
CEMETERY REVENUE		113,000		113,000	-	38,910	74,090	215	113,215
EARLY INTERVENTION EXPENSE		(138,538)		(138,538)	(25,444)	(104,933)	(33,605)	(62,432)	(200,970)

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GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
EARLY INTERVENTION REVENUE		138,538		138,538	-	107,206	31,332	62,432	200,970
HOUSING EXPENSE		(29,663)		(29,663)	(1,592)	(10,840)	(18,823)		(29,663)
HOUSING REVENUE		15,860		15,860	-	4,270	11,590		15,860
ENVIRONMENTAL SERVICES EXPENSE		(674,887)		(674,887)	(3,851)	(293,462)	(381,425)	35,200	(639,687)
ENVIRONMENTAL SERVICES REVENUE		226,320		226,320	-	65,581	160,739	775	227,095
DOMESTIC WASTE MANAGEMENT EXPENSE		(1,292,160)	-	(1,292,160)	(236,232)	(398,396)	(893,764)	(5,000)	(1,297,160)
DOMESTIC WASTE MANAGEMENT REVENUE		1,292,160		1,292,160	-	1,029,217	262,943	5,000	1,297,160
STORMWATER DRAINAGE EXPENSE	(869,953)	(967,873)	-	(1,837,826)	(62,061)	(616,128)	(1,226,914)	(72,955)	(1,910,781)
STORMWATER DRAINAGE REVENUE	105,848	109,381		215,229	-	72,537	142,691	690	215,919
ENVIRONMENTAL PROTECTION EXPENSE		(191,036)	-	(191,036)	(10,391)	(15,283)	(175,753)		(191,036)
ENVIRONMENTAL PROTECTION REVENUE		-		-	-	-	-		-
WATER SUPPLIES EXPENSE	(468,977)	(3,499,893)	-	(3,968,870)	(105,394)	(659,885)	(3,308,985)	28,029	(3,940,841)
WATER SUPPLIES REVENUE		3,499,893		3,499,893	-	2,327,357	1,172,536	440,948	3,940,841
SEWERAGE SERVICES EXPENSE	(96,892)	(2,662,529)	-	(2,759,421)	(64,668)	(452,472)	(2,306,949)	96,892	(2,662,529)
SEWERAGE SERVICES REVENUE		2,662,529		2,662,529	-	2,102,450	560,079		2,662,529
PUBLIC LIBRARIES EXPENSE	(5,520)	(624,236)	-	(629,756)	(24,802)	(156,336)	(473,420)	(400)	(630,156)
PUBLIC LIBRARIES REVENUE		46,500		46,500	-	1,448	45,052	400	46,900

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GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
COMMUNITY AMENITIES EXPENSE		(735,525)	5,000	(730,525)	(72,605)	(247,914)	(482,611)	10,000	(720,525)
COMMUNITY AMENITIES REVENUE		-		-	-	-	-		-
RECREATION EXPENSE	(25,630)	(1,027,675)	(5,000)	(1,058,305)	(78,017)	(396,456)	(661,849)	(103,420)	(1,161,725)
RECREATION REVENUE	73,500	17,167	-	90,667	-	100,185	(9,518)	170,455	261,122
SWIMMING POOL EXPENSE	(10,000)	(405,090)	-	(415,090)	(8,215)	(137,021)	(278,069)	(12,865)	(427,955)
SWIMMING POOL REVENUE		145,840		145,840	-	12,865	132,975	12,865	158,705
QUARRIES & PITS EXPENSE		(90,000)		(90,000)	-	(2,087)	(87,913)		(90,000)
QUARRIES & PITS REVENUE		90,000		90,000	-	-	90,000		90,000
SHIRE ROADS EXPENSE	(2,560,137)	(9,170,086)	-	(11,730,223)	(849,472)	(2,492,643)	(9,224,999)	(43,610)	(11,773,833)
SHIRE ROADS REVENUE	891,494	3,496,783	-	4,388,277	-	1,680,076	2,708,201	60,552	4,448,829
AERODROMES EXPENSE		(1,112,600)	-	(1,112,600)	(9,708)	(48,576)	(1,064,024)		(1,112,600)
AERODROMES REVENUE		904,087	-	904,087	-	2,076	902,011		904,087
CAR PARKING EXPENSE		(7,600)		(7,600)	-	(1,900)	(5,700)		(7,600)
CAR PARKING REVENUE		-		-	-	-	-		-
RMS EXPENSE		(1,056,000)	-	(1,056,000)	-	(141,887)	(914,113)	-	(1,056,000)
RMS REVENUE		1,056,000	-	1,056,000	-	207,250	848,750		1,056,000

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITMENTS	SEPT 2016-17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
CARAVAN PARKS EXPENSE		(20,150)		(20,150)	-	(9,194)	(10,956)	(1,500)	(21,650)
CARAVAN PARKS REVENUE		38,000		38,000	-	13,067	24,933		38,000
TOURISM & AREA PROMOTION EXPENSE	(117,444)	(90,922)		(208,366)	(51)	(22,735)	(185,631)		(208,366)
TOURISM & AREA PROMOTION REVENUE		-		-	-	-	-		-
BUSINESS DEVELOPMENT EXPENSE		(456,676)		(456,676)	(28,182)	(105,535)	(351,141)		(456,676)
BUSINESS DEVELOPMENT REVENUE		6,000		6,000	-	-	6,000		6,000
SALEYARDS EXPENSE		(111,746)		(111,746)	-	(33,358)	(78,388)		(111,746)
SALEYARDS REVENUE		91,600		91,600	-	22,900	68,700		91,600
REAL ESTATE DEVELOPMENT EXPENSE	(350,000)	(107,860)	105,000	(352,860)	-	(3,510)	(349,350)		(352,860)
REAL ESTATE DEVELOPMENT REVENUE	350,000	117,500	(105,000)	362,500	-	14,842	347,658	2,345	364,845
PRIVATE WORKS EXPENSE		(50,000)		(50,000)	(1,233)	(18,373)	(31,627)	(20,690)	(70,690)
PRIVATE WORKS REVENUE	18,740	50,000		68,740	-	19,288	49,452	1,950	70,690
RATE REVENUE		4,869,956		4,869,956	-	4,538,653	331,303		4,869,956
FINANCIAL ASSISTANCE GRANT		3,022,233		3,022,233	-	783,450	2,238,784		3,022,233
INTEREST ON INVESTMENTS		303,214		303,214	-	185,612	117,602	-	303,214

	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITMENTS	SEPT 2016-17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
DEPRECIATION CONTRA		3,765,800		3,765,800	-	941,450	2,824,350		3,765,800
BALANCE BROUGHT FORWARD	2,885,625	29,731		2,885,625	-	-	2,885,625		2,885,625
Grand Total	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246

TOTAL EXPENSES	(4,582,053)	(27,813,110)	105,000	(32,290,163)	(2,099,051)	(8,764,574)	(23,518,224)	(111,251)	(32,401,414)
TOTAL REVENUE	1,439,582	27,858,181	(105,000)	29,192,763	-	14,627,446	14,565,316	749,273	29,942,036
SURPLUS / (DEFICIT) FOR THE YEAR	(3,142,471)	45,070	-	(3,097,401)	(2,099,051)	5,862,872	(8,952,908)	638,022	(2,459,379)
SURPLUS / (DEFICIT) BROUGHT FORWARD	2,885,625	29,731	-	2,885,625	-	-	2,885,625	-	2,885,625
SURPLUS / (DEFICIT) CARRIED FORWARD	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
CHECK	-	-	-	-	-	-	-	-	-

Actual Surplus for the Year Ended 30 JUNE 2016	2,885,625								
Less: Budgeted surplus for the Year Ended 30 JUNE 2016	(29,731)								
Add: Projected Surplus as per 2016/17 Budget	74,801								
Less: Unspent Capital works carried forward 2016/17	(3,142,471)								
Less: Increased Expense as per Sept 2016 Report	(111,251)								
Add: Increased Revenue as per Sept 2016 Report	749,273								
	426,246	426,246	SEPT						

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GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
GOVERNANCE									
GOVERNANCE EXPENSE	(45,000)	(744,340)		(789,340)	(17,910)	(178,721)	(629,592)		(789,340)
1001-0315 MAYORAL VEHICLE EXPENSES		(21,900)		(21,900)	-	(1,774)	(20,126)		(21,900)
1001-0320 MAYORAL ALLOWANCE		(25,100)		(25,100)	-	(6,058)	(19,043)		(25,100)
1001-0325 COUNCILLORS ALLOWANCES		(90,300)		(90,300)	-	(22,207)	(68,093)		(90,300)
1001-0334 TELEPHONE - COUNCILLORS		(8,100)		(8,100)	-	(326)	(7,774)		(8,100)
1001-0335 COUNCILLORS EXPENSES		(49,100)		(49,100)	(1,796)	(10,135)	(38,965)		(49,100)
1001-0336 CIVIC FUNCTIONS / PRESENTATION		(2,500)		(2,500)	(409)	(559)	(1,941)		(2,500)
1001-0337 DONATIONS		(3,000)		(3,000)	-	(100)	(2,900)		(3,000)
1001-0338 ADMIN MANAGEMENT PLAN EXPENSES		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1001-0340 INSURANCE - COUNCILLORS		(5,100)		(5,100)	-	(24,073)	(0)		(5,100)
1001-0344 MEMBERSHIP FEES		(2,000)		(2,000)	(250)	(750)	(1,250)		(2,000)
1001-0345 SUBSCRIPTION SHIRE ASSOCIATION		(25,200)		(25,200)	-	-	(25,200)		(25,200)
1001-0346 ADMIN AUDIT FEES	-	(25,000)		(25,000)	(14,545)	(14,545)	(10,455)		(25,000)
1001-0347 ELECTION EXPENSES	(45,000)	(15,000)		(60,000)	(909)	(3,336)	(56,664)		(60,000)
1001-0348 COMMUNITY SURVEY		-		-	-	-	-		-
1001-0349 COMMUNITY REPORT		(3,000)		(3,000)	-	-	(3,000)		(3,000)
1001-0350 FIT 4 FUTURE BUSINESS CASE		-		-	-	-	-		-
1001-0509 EQUIP/FURN - COUNCILLORS <= \$5,000		(15,000)		(15,000)	-	-	(15,000)		(15,000)
1002-0350 COMMUNITY WORKS - GENERAL		-		-	-	(412)	412		-
1002-0355 COMMUNITY WORKS - GST FREE		-		-	-	-	-		-
1002-0370 COMMUNITY WORKS - AUST. DAY CO		(4,000)		(4,000)	-	-	(4,000)		(4,000)
1002-0400 COMMUNITY GRANTS SCHEME		(25,000)		(25,000)	-	-	(25,000)		(25,000)
1005-0108 ADMIN SALARIES - GM SALARY PAC		(216,600)		(216,600)	-	(59,615)	(156,985)		(216,600)
1006-0107 ADMIN SALARIES - GM SUPPORT		(183,100)		(183,100)	-	(28,577)	(154,523)		(183,100)
1007-0118 ADMIN GM VEHICLE OPERATING EXP		(21,840)		(21,840)	-	(5,347)	(16,493)		(21,840)
1008-0125 ADMIN CONFERENCES/SEMINARS		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1008-0126 ADMIN GM TRAVEL EXPENSES		-		-	-	(908)	908		-
GOVERNANCE REVENUE		-		-	-	2,457	(2,457)	2,500	2,500
1100-1305 DONATIONS		-		-	-	2,457	(2,457)	2,500	2,500
1100-1350 OTHER REVENUES		-		-	-	-	-		-
GOVERNANCE Total	(45,000)	(744,340)		(789,340)	(17,910)	(176,264)	(632,049)	2,500	(786,840)

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GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
CORPORATE SUPPORT									
CORPORATE SUPPORT EXPENSE	-	(15,548)		(15,548)	(189,423)	(719,638)	723,063	15,930	382
1010-0102 ADMIN SALARIES - ACCOUNTING		(269,700)		(269,700)	-	(71,790)	(197,910)		(269,700)
1010-0103 ADMIN SALARIES - HUMAN RESOURC		(74,600)		(74,600)	-	(20,330)	(54,270)		(74,600)
1010-0104 ADMIN SALARIES - REVENUE COLLE		(158,300)		(158,300)	-	(40,991)	(117,309)		(158,300)
1010-0105 ADMIN SALARIES - CUSTOMER SERV		(124,800)		(124,800)	-	(33,176)	(91,624)		(124,800)
1010-0106 ADMIN SALARIES - INFO. TECHNOL		(81,500)		(81,500)	-	(26,807)	(54,693)		(81,500)
1010-0109 ADMIN SALARIES - DCS SALARY PA		(177,200)		(177,200)	-	(37,106)	(140,094)		(177,200)
1010-0119 ADMIN DCS VEHICLE OPERATING EX		(21,840)		(21,840)	-	(4,901)	(16,939)		(21,840)
1010-0120 ADMIN STAFF TRAINING		(14,000)		(14,000)	(1,000)	(12,241)	(1,759)		(14,000)
1010-0121 ADMIN CONSULTANTS		-		-	-	-	-		-
1010-0130 ADMIN FRINGE BENEFITS TAX		(12,000)		(12,000)	-	-	(12,000)		(12,000)
1010-0135 ADMIN JC TAX FBT ACCOUNT		-		-	-	-	-		-
1010-0140 ADMIN STAFF UNIFORM ALLOWANCE		(7,500)		(7,500)	(4,440)	(4,440)	(3,060)		(7,500)
1010-0144 ADMIN ADVERTS	-	(10,000)		(10,000)	(909)	(1,651)	(8,349)		(10,000)
1010-0146 ADMIN NEWSLETTER ADVERTS		(31,100)		(31,100)	(16,241)	(21,655)	(9,445)		(31,100)
1010-0155 ADMIN WRITE OFF BAD DEBTS		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1010-0160 ADMIN BANK & GOVT CHARGES		(2,500)		(2,500)	-	(1,396)	(1,104)		(2,500)
1010-0162 BANK FEES - GST INCLUSIVE		(26,500)		(26,500)	-	(8,891)	(17,609)		(26,500)
1010-0165 ADMIN OFFICE CLEANING		(18,955)		(18,955)	(24,730)	(32,811)	13,856		(18,955)
1010-0170 ADMIN COMPUTER MTCE		(20,000)		(20,000)	-	(14,776)	(5,224)		(20,000)
1010-0175 ADMIN SOFTWARE LICENCING		(125,000)		(125,000)	(62,091)	(102,206)	(22,794)		(125,000)
1010-0185 LESS: CHARGED TO OTHER FUNDS		376,515		376,515	-	-	376,515	-	376,515
1010-0190 ADMIN ELECTRICITY		(24,000)		(24,000)	-	(4,133)	(19,867)		(24,000)
1010-0194 ADMIN INSUR - PUBLIC LIABILITY		(134,000)		(134,000)	-	(130,646)	(3,354)		(134,000)
1010-0195 ADMIN INSUR - OTHER		(33,300)		(33,300)	-	(8,562)	(5,765)		(33,300)
1010-0197 ADMIN RISK MANAGEMENT SIGNAGE		-		-	-	-	-		-
1010-0198 ADMIN RISK MANAGEMENT OP EXP		(1,500)		(1,500)	(467)	(467)	(1,033)		(1,500)
1010-0199 ADMIN RISK MANAGEMENT		(50,000)		(50,000)	-	-	(50,000)	15,930	(34,070)
1010-0200 ADMIN LEGAL EXPENSES INCL. GST		(5,000)		(5,000)	-	(1,175)	(3,825)		(5,000)
1010-0202 ADMIN LEGAL EXPEN - DEBT/COLL	-	(60,000)		(60,000)	(15,527)	(20,151)	(39,849)		(60,000)
1010-0205 ADMIN POSTAGE		(16,000)		(16,000)	-	(6,018)	(9,982)		(16,000)
1010-0206 CHARGE FOR INTERNET RATES PAYM		(500)		(500)	(327)	(390)	(110)		(500)
1010-0207 ADMIN LEGAL EXPENSES-GST FREE	-	(2,000)		(2,000)	(2,918)	(3,909)	1,909		(2,000)

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GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1010-0208 SALE OF LAND FOR UNPAID RATES		-		-	-	-	-		-
1010-0210 ADMIN PRINTING/STATIONERY	-	(41,200)		(41,200)	(5,682)	(15,799)	(25,401)		(41,200)
1010-0215 ADMIN TELEPHONE		(24,400)		(24,400)	-	(5,394)	(19,006)		(24,400)
1010-0220 ADMIN VALUATION FEES		(40,000)		(40,000)	(40,000)	(40,000)	-		(40,000)
1010-0225 ADMIN SUBSCRIPTIONS		(3,200)		(3,200)	(489)	(727)	(2,473)		(3,200)
1010-0230 ADMIN OFFICE BLDG MTCE		(12,000)		(12,000)	(2,065)	(5,792)	(6,208)		(12,000)
1010-0245 ADMIN OFFICE GROUNDS MTCE		(8,500)		(8,500)	-	(1,274)	(7,226)		(8,500)
1010-0250 ADMIN OFFICE EQUIPMENT MTCE		(26,500)		(26,500)	(10,361)	(13,510)	(12,990)		(26,500)
1010-0265 ADMIN SUNDRY OPERATING EXPENSE		(5,000)		(5,000)	(2,177)	(3,568)	(1,432)		(5,000)
1010-0266 ADMIN CHRISTMAS PARTY EXPENSE		(7,000)		(7,000)	-	-	(7,000)		(7,000)
1010-0270 ASSET REVALUATION EXPENSE		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1010-0296 WEB PAGE MAINTENANCE & TRAININ		(3,000)		(3,000)	-	(525)	(2,475)		(3,000)
1010-0297 CORP SERVICES ADMIN CHARGES		(512,427)		(512,427)	-	-	(512,427)		(512,427)
1010-0298 LESS: RENTAL CONTRIBUTIONS		120,800		120,800	-	-	120,800		120,800
1010-0299 LESS: CHARGED TO OTHER FUNDS		1,838,459		1,838,459	-	-	1,838,459		1,838,459
1010-0500 CORPORATE SERVICES EQUIPMENT		(15,000)		(15,000)	-	(109)	(14,891)		(15,000)
1010-0501 CORP SERV ADMINISTRATION SOFTWARE UPGRADE		(50,000)		(50,000)	-	-	(50,000)		(50,000)
1010-0504 EQUIP/FURN - CORP. SERVICES <=		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1010-0505 SERVER & NETWORK UPGRADE		-		-	-	-	-		-
1200-2027 RISK MANAGEMENT TRANSFER TO RESERVE		-		-	-	-	-		-
1200-2028 INFO TECH TRANSFER TO RESERVE		-		-	-	-	-		-
1200-2502 CORP SERVICES OFFICE EQUIPMENT DEPCN		(48,500)		(48,500)	-	(12,125)	(36,375)		(48,500)
1200-2504 CORP SERVICES OFFICE DEPCN		(40,800)		(40,800)	-	(10,200)	(30,600)		(40,800)
SHIREOFFICECAPEXP SHIRE OFFICE CAPITAL EXPENDITURE		-		-	-	-	-		-
CORPORATE SUPPORT REVENUE		91,260		91,260	-	39,766	51,494	13,276	104,536
1200-1500 CORP SUPPORT SUNDRY REVENUE		-		-	-	786	(786)	800	800
1200-1600 REVENUE - GIPA		-		-	-	60	(60)	60	60
1200-1670 INSURANCE REBATE		20,000		20,000	-	-	20,000		20,000
1200-1680 WORKCOVER INCENTIVE PAYMENTS		-		-	-	-	-		-
1200-1814 RATES CERTIFICATE S603 - GST FREE		22,000		22,000	-	5,655	16,345		22,000
1200-1815 URGENT RATE S603 CERT INCL GST		260		260	-	85	175		260
1200-1829 RECOVER BANK CHARGES - DISHONOUR FEES		-		-	-	1	(1)		-
1200-1870 LEGAL COSTS RECOVERED		49,000		49,000	-	20,763	28,237		49,000
1200-1927 RISK MANAGEMENT TRANSFER FROM RESERVE		-		-	-	-	-		-
1200-1928 INFO TECH TRANSFER FROM RESERVE		-		-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1200-1950 TRAINEESHIP GRANT - WAGE SUBSIDY		-		-	-	-	-		-
1200-1954 OLG Grant - ESPL Funding				-	-	12,416	(12,416)	12,416	12,416
1500-1001 CENTS ROUNDING		-		-	-	(0)	0		-
9500-1844 INTEREST - O/S DEBTORS GST FREE		-		-	-	-	-		-
SHIREOFFICECAPINC SHIRE OFFICE CAPITAL INCOME		-		-	-	-	-		-
CORPORATE SUPPORT Total	-	75,712		75,712	(189,423)	(679,872)	774,557	29,206	104,918
TECHNICAL SERVICES									
TECHNICAL SERVICES EXPENSE		(169,452)	-	(169,452)	(41,813)	(343,235)	173,783		(169,452)
1011-0103 TECH SERVICES SALARIES - WORK		(128,100)		(128,100)	-	(45,581)	(82,519)		(128,100)
1011-0104 TECH SERVICES SALARIES - ENV.S		(129,200)		(129,200)	-	(29,244)	(99,956)		(129,200)
1011-0105 TECH SERVICES SALARIES - EXE.		(470,400)		(470,400)	-	(108,847)	(361,553)		(470,400)
1011-0109 TECH SERVICES SALARIES - DTS S		(205,600)		(205,600)	-	(41,705)	(163,895)		(205,600)
1011-0113 TECH SERVICE W/E VEHICLE OP EX		(21,840)		(21,840)	-	(4,901)	(16,939)		(21,840)
1011-0114 TECH SERVICE ENV VEHICLE OP EX		(21,840)		(21,840)	-	(3,723)	(18,117)		(21,840)
1011-0115 TECH SERVICE EXE VEHICLE OP EX		(43,680)		(43,680)	-	(3,676)	(40,004)		(43,680)
1011-0119 TECH SERVICE DTS VEHICLE OP EX		(21,840)		(21,840)	-	(4,901)	(16,939)		(21,840)
1011-0120 LESS: CHARGED TO OTHER FUNDS/S		1,179,500		1,179,500	-	-	1,179,500		1,179,500
1011-0125 TECH SERVICES ADMIN CHARGES		(169,392)		(169,392)	-	(2,010)	(167,382)		(169,392)
1011-0135 TECH SERVICES STAFF TRAINING		(15,000)		(15,000)	(9,782)	(13,452)	(1,548)		(15,000)
1011-0137 STAFF RELOCATION EXPENSES		-		-	-	-	-		-
1011-0140 TECH SERVICES CONFERENCES/SEMI		(3,500)		(3,500)	(2,582)	(4,203)	703		(3,500)
1011-0141 TECH SERVICES - INSURANCE		(3,200)		(3,200)	-	(3,200)	-		(3,200)
1011-0142 TECH SERVICES EXP -ADVERTISING		(2,000)		(2,000)	-	(1,442)	(558)		(2,000)
1011-0143 TECH SERVICES TELEPHONE		(7,000)		(7,000)	-	(967)	(6,033)		(7,000)
1011-0145 TECH SERVICES OFFICE EXPENSES		(5,000)		(5,000)	(1,708)	(13,669)	8,669		(5,000)
1011-0146 TECH SERVICES - CONSULTANCY		-		-	-	-	-		-
1011-0147 TECH SERV EQUIPMENT MTCE		(2,500)		(2,500)	(12)	(443)	(2,057)		(2,500)
1011-0152 OCCUPATIONAL HEALTH & SAFETY E		(3,000)		(3,000)	(528)	(1,329)	(1,671)		(3,000)
1011-0160 DEPOT OPERATIONAL EXPENSES		(12,600)		(12,600)	(25,618)	(27,252)	14,652		(12,600)
1011-0161 DEPOT OP. EXPENSES- INSURANCE		(4,000)		(4,000)	-	(4,000)	-		(4,000)
1011-0162 DEPOT OP. EXPENSES-ELECTRICITY		(15,800)		(15,800)	-	(3,054)	(12,746)		(15,800)
1011-0163 DEPOT OP. EXPENSES - TELEPHONE		(550)		(550)	-	(39)	(511)		(550)
1011-0165 DEPOT BLDG MTCE		(4,000)		(4,000)	-	(845)	(3,155)		(4,000)

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			2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL			(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1011-0170	DEPOT GROUNDS	MTCE		(4,000)		(4,000)	-	(3,104)	(896)		(4,000)
1011-0171	DEPOT AMENITIES	CLEANING		(6,000)		(6,000)	(1,583)	(2,566)	(3,434)		(6,000)
1011-0504	EQUIP/FURN - TECH.	SERVICES <=		(1,010)		(1,010)	-	-	(1,010)		(1,010)
1011-0505	EQUIP/FURN - TECH.	SERVICES >=		(5,000)	(10,000)	(15,000)	-	(10,120)	(4,880)		(15,000)
1011-0525	LAND & BUILD DEPOT -	BERRIGAN		-		-	-	(456)	456		-
1011-0535	LAND & BUILD DEPOT -	FINLEY		-		-	-	(277)	277		-
1300-2502	TECH SERVICES OFFICE	EQUIPMENT DEPCN		(5,300)		(5,300)	-	(1,325)	(3,975)		(5,300)
1310-2502	DEPOT EQUIPMENT	DEPCN		(700)		(700)	-	(175)	(525)		(700)
1310-2504	DEPOT	DEPCN		(26,900)		(26,900)	-	(6,725)	(20,175)		(26,900)
DEPOTCAPEXP	DEPOT CAPITAL	EXPENDITURE		(10,000)	10,000	-	-	-	-		-
TECHNICAL SERVICES REVENUE				3,000		3,000	-	1,856	1,144	440	3,440
1300-1500	TECH SERV SUNDRY	INCOME - INCL GST		-		-	-	438	(438)	440	440
1300-1502	OHS INCENTIVE	PAYMENT		-		-	-	-	-		-
1300-1800	ROAD OPENING	PERMIT FEES		3,000		3,000	-	1,418	1,582		3,000
1300-1950	TRAINEESHIP	GRANT - WAGE SUBSIDY		-		-	-	-	-		-
DEPOTCAPINC	DEPOT CAPITAL	INCOME		-		-	-	-	-		-
TECHNICAL SERVICES Total				(166,452)	-	(166,452)	(41,813)	(341,379)	174,927	440	(166,012)
PLANT SERVICES											
PLANT SERVICES EXPENSE				(1,596,710)		(1,596,710)	(70,896)	(311,365)	(1,285,345)	(15,930)	(1,612,640)
1011-0240	PLANT SERVICES	ADMIN CHARGES		(68,210)		(68,210)	-	-	(68,210)		(68,210)
1011-0515	MOTOR VEHICLE	PURCHASES		(320,000)		(320,000)	(15,046)	(123,261)	(196,739)	(15,930)	(335,930)
1011-0545	PUBLIC WORKS	PLANT PURCHASE		(1,163,000)		(1,163,000)	-	-	(1,163,000)		(1,163,000)
1011-0546	PUBLIC WORKS	UTILITY PURCHASE		(68,750)		(68,750)	(2,591)	(87,108)	18,358		(68,750)
1011-0550	PURCHASE	MINOR PLANT		(33,000)		(33,000)	(22,725)	(35,508)	2,508		(33,000)
1015-0000	PLANT	EXPENSES		(1,110,190)		(1,110,190)	(28,748)	(297,487)	(812,703)		(1,110,190)
1020-0100	PLANT	WORKSHOP EXPENSES		(29,850)		(29,850)	(1,320)	(25,205)	(4,645)		(29,850)
1020-0101	PLANT	WORKSHOP EXP - TELEPHONE		(570)		(570)	-	(30)	(540)		(570)
1020-0102	PLANT	WORKSHOP EXP - INSURANCE		-		-	-	-	-		-
1020-0103	PLANT	WORKSHOP EXP - VEHICLE		(21,840)		(21,840)	-	(5,424)	(16,416)		(21,840)
1025-0150	PLANT	INSURANCE PREMIUMS		(2,600)		(2,600)	-	(2,600)	-		(2,600)
1030-0160	MINOR	PLANT OPERATING EXPENSES		(17,200)		(17,200)	(259)	(4,985)	(12,215)		(17,200)
1035-0170	TOOLS	PURCHASES		(7,800)		(7,800)	(207)	(1,290)	(6,510)		(7,800)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1320-2010 PLANT HIRE INCOME COUNCIL WORKS		2,000,000		2,000,000	-	459,957	1,540,043		2,000,000
1320-2026 PLANT SERVICES TRANSFER TO RESERVE		-		-	-	-	-		-
1320-2500 PLANT DEPCN		(486,000)		(486,000)	-	(121,500)	(364,500)		(486,000)
1320-2550 DEPRECIATION - MOTOR VEHICLES		(267,700)		(267,700)	-	(66,925)	(200,775)		(267,700)
PLANT SERVICES REVENUE		1,596,710		1,596,710	-	303,763	1,292,947	15,930	1,612,640
1320-1200 GAIN ON DISPOSAL - PLANT & EQUIPMENT		-		-	-	-	-		-
1320-1201 GAIN ON DISPOSAL - MOTOR VEHICLE		-		-	-	-	-		-
1320-1202 MOTOR VEHICLE DISPOSAL		-		-	-	-	-		-
1320-1203 PUBLIC MOTOR VEHICLE DISPOSAL		289,500		289,500	-	-	289,500		289,500
1320-1204 PUBLIC WORKS UTILITY DISPOSAL		39,000		39,000	-	-	39,000		39,000
1320-1205 MOTOR VEHICLE DISPOSAL		130,000		130,000	-	91,334	38,666		130,000
1320-1210 MINOR ASSET SALES CLEARING		-		-	-	-	-		-
1320-1500 PLANT SERVICES SUNDRY INCOME		-		-	-	-	-		-
1320-1823 STAFF PRIVATE USE CAR HIRE		45,000		45,000	-	12,104	32,896		45,000
1320-1825 STAFF PRIVATE USE FUEL CHARGES		9,000		9,000	-	2,343	6,657		9,000
1320-1856 PLANT REGO. & GREENSLIP REFUND		-		-	-	-	-		-
1320-1857 PLANT INSURANCE CLAIM REFUND		-		-	-	-	-		-
1320-1926 PLANT REPLACE TRANSFER FROM RESERVE		280,510		280,510	-	-	280,510	15,930	296,440
1320-1950 PLANT FUEL TAX CREDIT SCHEME		50,000		50,000	-	9,557	40,443		50,000
1320-4010-0000 PLANT DEPCN CONTRA		753,700		753,700	-	188,425	565,275		753,700
PLANT SERVICES Total		-		-	(70,896)	(7,602)	7,602	-	-
OVERHEAD									
OVERHEAD EXPENSE		-		-	(101,380)	(579,201)	579,201		-
1050-0010 WAGES SALARY POLICY SYSTEM BAC		-		-	-	-	-		-
1050-0020 WAGES PERFORMANCE BONUS PAYMEN		(71,600)		(71,600)	-	-	(71,600)		(71,600)
1050-0040 ANNUAL LEAVE - WORKS / WAGES		(243,400)		(243,400)	-	(62,094)	(181,306)		(243,400)
1050-0060 PUBLIC HOLIDAY - WORKS / WAGES		(137,200)		(137,200)	-	-	(137,200)		(137,200)
1050-0080 LONG SERVICE LEAVE - WAGES		(102,200)		(102,200)	-	(31,840)	(70,360)		(102,200)
1050-0100 SICK LEAVE - WORKS / WAGES		(102,100)		(102,100)	-	(40,271)	(61,829)		(102,100)
1050-0115 RDO - PAYROLL SUSPENSE		-		-	-	(11,286)	11,286		-
1050-0118 TIME IN LIEU - SUSPENSE		-		-	-	-	-		-
1050-0120 BEREAVEMENT LEAVE - WAGES		(2,900)		(2,900)	-	(793)	(2,107)		(2,900)

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			2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL			(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1050-0150	WAGES LEAVE WITHOUT PAY		-	-	-	-	-	-	-	-	-
1050-0170	RURAL FIRE SERVICE LVE - WAGES		-	-	-	-	(150)	150	-	-	-
1050-0180	WAGES ACCIDENT PAY TO EMPLOYEE		-	-	-	-	-	-	-	-	-
1050-0185	WAGES ACCIDENT EXPENSE BY EMPL		-	-	-	-	-	-	-	-	-
1050-0220	WAGES MEDICAL EXPENSES		-	-	-	-	-	-	-	-	-
1050-0320	WAGES SUPERANNUATION - LG RET		-	-	-	-	(27,844)	27,844	-	-	-
1050-0340	WAGES SUPERANNUATION - LG ACC		(259,600)	(259,600)	-	-	(119,010)	(140,590)	-	-	(259,600)
1050-0380	WAGES WORKER COMPENSAT INSUR -		(175,200)	(175,200)	-	(51,816)	(69,018)	(106,182)	-	-	(175,200)
1050-0400	WAGES IN LIEU OF NOTICE		-	-	-	-	-	-	-	-	-
1050-0440	WAGES PROTECTIVE/SAFETY CLOTHI		(36,600)	(36,600)	-	-	(3,987)	(32,613)	-	-	(36,600)
1050-0720	WAGES OTHER TRAINING EXPENSES		(43,300)	(43,300)	-	-	-	(43,300)	-	-	(43,300)
1050-0730	WAGES OCCUPATIONAL HEALTH & SA		-	-	-	(1,600)	(1,600)	1,600	-	-	-
1050-0735	WAGES TQM / CONTINUOUS IMPROVE		-	-	-	-	-	-	-	-	-
1050-0750	EAP CONSULTATION EXPENSE		-	-	-	-	(170)	170	-	-	-
1050-0770	WAGES STAFF TRAINING - GENERAL		(18,400)	(18,400)	-	-	(33,325)	14,925	-	-	(18,400)
1050-0780	WAGES OTHER MEETINGS		-	-	-	-	-	-	-	-	-
1050-0790	WORKPLACE INVESTIGATION		-	-	-	-	-	-	-	-	-
1055-0030	STORES OPERATING COSTS		(94,100)	(94,100)	-	-	(13,435)	(80,665)	-	-	(94,100)
1055-0040	STOCK FREIGHT ONCOST EXPENSE		-	-	-	(183)	(389)	389	-	-	-
1055-0050	UNALLOCATED STORE COST VARIATI		-	-	-	-	31	(31)	-	-	-
1070-0040	ANNUAL LEAVE - ADMIN / STAFF		(231,900)	(231,900)	-	-	(30,764)	(201,136)	-	-	(231,900)
1070-0060	PUBLIC HOLIDAY - ADMIN / STAFF		(130,800)	(130,800)	-	-	-	(130,800)	-	-	(130,800)
1070-0080	LONG SERVICE LEAVE - STAFF		(97,500)	(97,500)	-	-	(32,801)	(64,699)	-	-	(97,500)
1070-0100	SICK LEAVE - ADMIN / STAFF		(97,500)	(97,500)	-	-	(16,855)	(80,645)	-	-	(97,500)
1070-0120	BEREAVEMENT LEAVE - STAFF		(2,800)	(2,800)	-	-	-	(2,800)	-	-	(2,800)
1070-0140	MATERNITY LEAVE - STAFF		-	-	-	-	-	-	-	-	-
1070-0145	PAID PARENTAL LEAVE SCHEME		-	-	-	-	-	-	-	-	-
1070-0150	LEAVE WITHOUT PAY - STAFF		-	-	-	-	-	-	-	-	-
1070-0180	STAFF ACCIDENT PAY TO EMPLOYEE		-	-	-	-	(438)	438	-	-	-
1070-0220	STAFF MEDICAL EXPENSES		-	-	-	-	(110)	110	-	-	-
1070-0320	STAFF SUPERANNUATION - LG RET		-	-	-	-	(19,343)	19,343	-	-	-
1070-0340	STAFF SUPERANNUATION - LG ACC		(285,400)	(285,400)	-	-	-	(285,400)	-	-	(285,400)
1070-0380	STAFF WORKER COMPENSAT INSUR -		(167,000)	(167,000)	-	(47,782)	(63,709)	(103,291)	-	-	(167,000)
1070-0390	STAFF RELOCATION EXPENSES		-	-	-	-	-	-	-	-	-
1070-0400	STAFF REDUNDANCY PAYMENT		-	-	-	-	-	-	-	-	-
1070-0410	STAFF JURY DUTY EXPENSE		-	-	-	-	-	-	-	-	-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
STAFFRECOVERY STAFF ONCOST OVERHEAD RECOVERY		1,012,700		1,012,700	-	-	1,012,700		1,012,700
WAGESRECOVERY WAGES ONCOST OVERHEAD RECOVERY		1,286,800		1,286,800	-	-	1,286,800		1,286,800
OVERHEAD REVENUE		-		-	-	-	-		-
1400-1230 LSL CONTRIBUTIONS TRANSFERRED EMPs		-		-	-	-	-		-
1400-1500 ACCIDENT PAY RECOUP		-		-	-	-	-		-
1400-1510 WORKERS COMPENSATION INSURANCE REFUND		-		-	-	-	-		-
1400-1550 ONCOSTS STAFF TRAINING REFUND		-		-	-	-	-		-
1400-1600 SUPERANNUATION ACC SCHEME REFUND		-		-	-	-	-		-
1400-1950 ONCOSTS STAFF TRAINING SUBSIDY		-		-	-	-	-		-
1417-1500 PAID PARENTAL LEAVE REIMBURSEMENT		-		-	-	-	-		-
1440-1950 TRAINEESHIP GRANT - WAGE SUBSIDY		-		-	-	-	-		-
1445-1920 STOCK FREIGHT ONCOST RECOVERY		-		-	-	-	-		-
1500-3650 PAID PARENTAL LEAVE SCHEME REVENUE		-		-	-	-	-		-
OVERHEAD Total		-		-	(101,380)	(579,201)	579,201		-
EMERGENCY SERVICES									
EMERGENCY SERVICES EXPENSE		(402,345)		(402,345)	(82,157)	(189,675)	(212,670)	41,500	(360,845)
1110-0105 CONTRIBUTION NSW FIRE BRIGADE		(53,000)		(53,000)	(22,397)	(45,914)	(7,086)		(53,000)
1110-0110 CONTRIBUTION RURAL FIRE FUND		(150,000)		(150,000)	(52,527)	(107,681)	(42,319)	41,500	(108,500)
1110-0155 RURAL FIRE BRIGADES BLDG MTCE		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1110-0160 FIRE BRIGADE ADMIN CHARGES		(31,650)		(31,650)	-	-	(31,650)		(31,650)
1110-0204 RURAL FIRE TRAINING OTHER		-		-	-	-	-		-
1110-0205 RFS RADIO MTCE		-		-	-	(288)	288		-
1110-0210 RFS STATION SHED MTCE		-		-	-	(5,481)	5,481		-
1110-0215 RFS VEHICLE MTCE		-		-	-	-	-		-
1110-0230 RFS MAINTENANCE & OTHER		-		-	-	-	-		-
1110-0240 RFS TELEPHONE		-		-	-	-	-		-
1110-0245 RFS ELECTRICTY & GAS		-		-	-	-	-		-
1110-0250 RFS VEHICLE INSURANCE		-		-	-	-	-		-
1110-0255 RFS SHEDS & OTHER INSURANCE		(1,500)		(1,500)	-	-	(1,500)		(1,500)
1110-0260 RURAL FIRE ERS/PAGING		-		-	-	-	-		-
1110-0265 RURAL FIRE SUNDRY EXPENSES		(10,000)		(10,000)	-	-	(10,000)		(10,000)
1110-0290 RFS EXPENDITURE		(99,045)		(99,045)	-	-	(99,045)		(99,045)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1114-0105 CONTRIBUTION NSW SES		(16,700)		(16,700)	(7,232)	(14,826)	(1,874)		(16,700)
1114-0110 SES OPERATING EXPENSES		-		-	-	(1,995)	1,995		-
1114-0112 SES OP. EXPENSES-ELECTRICITY		-		-	-	(509)	509		-
1114-0113 SES OPERATING EXP - TELEPHONE		-		-	-	(105)	105		-
1114-0114 SES OP.EXPENSES - INSURANCE		(3,800)		(3,800)	-	(3,406)	(394)		(3,800)
1114-0125 TOC SEARCH & RESCUE BLDG MTCE		-		-	-	(557)	557		-
2120-2500 FIRE PROTECTION PLANT DEPCN		(21,800)		(21,800)	-	(5,450)	(16,350)		(21,800)
2120-2504 RURAL FIRE BRIGADE BLDG DEPCN		(3,650)		(3,650)	-	(913)	(2,738)		(3,650)
2400-2504 SES DEPCN		(10,200)		(10,200)	-	(2,550)	(7,650)		(10,200)
EMERGCAPEXP EMERGENCY SERVICES CAPITAL EXPENDITURE		-		-	-	-	-		-
EMERGENCY SERVICES REVENUE		77,150		77,150	-	8,913	68,238	(41,500)	35,650
2120-1500 RURAL FIRE SERVICE - SUNDRY INCOME		-		-	-	-	-		-
2120-1702 INCOME - SALE OF OLD RFS TRUCKS		-		-	-	-	-		-
2120-1704 INCOME - RFS REIMBURSEMENT		-		-	-	-	-		-
2120-1950 RFS OPERATIONAL GRANT (B&C)		41,500		41,500	-	-	41,500	(41,500)	-
2120-1951 RFS EQUIPMENT GRANT		-		-	-	-	-		-
2120-1952 RFS EQUIPMENT (IN-KIND) GRANT		-		-	-	-	-		-
2120-1953 RURAL FIRE TRUCKS (IN-KIND) GRANT		-		-	-	-	-		-
2120-4010-0000 FIRE PROTECTION DEPCN CONTRA		35,650		35,650	-	8,913	26,738		35,650
2400-1704 INCOME - SES REIMBURSEMENT		-		-	-	-	-		-
EMERGCAPINC EMERGENCY SERVICES CAPITAL INCOME		-		-	-	-	-		-
EMERGENCY SERVICES Total		(325,195)		(325,195)	(82,157)	(180,763)	(144,432)	-	(325,195)
OTHER COMMUNITY SERVICES									
OTHER COMMUNITY SERVICES EXPENSE	(17,500)	(229,140)		(246,640)	(8,519)	(42,862)	(203,778)		(246,640)
1313-0105 YOUTH WEEK GRANT & CONTRIBUTIO		(3,000)		(3,000)	-	(616)	(2,384)		(3,000)
1313-0111 SR SUICIDE PREVENTION GROUP		(500)		(500)	(337)	(438)	(62)		(500)
1313-0115 PORTSEA CAMP EXPENSES		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1313-0120 COMMUNITY PLANNING - SALARY		(159,600)		(159,600)	-	(26,849)	(132,751)		(159,600)
1313-0121 COMMUNITY PLANNING ADVERTISING		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1313-0122 COMMUNITY PLANNING - TRAINING		(2,200)		(2,200)	-	(1,455)	(745)		(2,200)
1313-0123 COMMUNITY PLANNING - VEHICLE EXPENSE		(21,840)		(21,840)	-	(4,901)	(16,939)		(21,840)
1313-0124 COMMUNITY PLANNING - TELEPHONE		(1,050)		(1,050)	-	(116)	(934)		(1,050)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1313-0125 COMMUNITY PLANNING - OP EXPENSES		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1313-0131 YOUTH DEVELOPMENT	(8,626)	(5,000)		(13,626)	-	-	(13,626)		(13,626)
1421-0105 FINLEY TIDY TOWNS EXPENSE		-		-	-	-	-		-
1421-0120 BERRIGAN CONSERVATION GROUP EX	(8,874)	(4,000)		(12,874)	-	(169)	(12,705)		(12,874)
1715-0110 CHILDREN'S WEEK ACTIVITIES		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1715-0111 AGEING STRATEGY		-		-	-	-	-		-
1715-0113 MENS HEALTH WEEK		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1715-0115 SOUTH WEST ARTS INC.		(8,750)		(8,750)	(8,182)	(8,182)	(568)		(8,750)
1715-0117 TARGETED CULTURAL ACTIVITIES		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1715-0119 INTERNATIONAL WOMENS DAY		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1715-0129 HERITAGE OFFICER - LOCAL HERITAGE INCENTIVE FUND		(10,000)		(10,000)	-	-	(10,000)		(10,000)
1715-0130 TOCUMWAL RAILWAY STATION LEASE		(200)		(200)	-	(134)	(66)		(200)
OTHER COMMUNITY SERVICES REVENUE		11,700		11,700	-	-	11,700		11,700
3100-1840 PORTSEA CAMP DEPOSITS		2,000		2,000	-	-	2,000		2,000
3100-1855 Youth Services Donations - GST Free		-		-	-	-	-		-
3100-1950 YOUTH WEEK GRANT REVENUE		1,200		1,200	-	-	1,200		1,200
6320-1500 HERITAGE FUND REVENUE		3,000		3,000	-	-	3,000		3,000
6320-1950 HERITAGE ADVISORY SERVICE GRANT		-		-	-	-	-		-
6320-1951 LOCAL HERITAGE FUND GRANT		5,000		5,000	-	-	5,000		5,000
6330-1500 CULTURAL ACTIVITIES INCOME		-		-	-	-	-		-
6330-1600 INTERNATIONAL WOMENS DAY INCOME		500		500	-	-	500		500
6330-1601 MARKETING & PROMOTION FUND		-		-	-	-	-		-
6330-1951 INTERNATIONAL WOMENS DAY GRANT		-		-	-	-	-		-
OTHER COMMUNITY SERVICES Total	(17,500)	(217,440)		(234,940)	(8,519)	(42,862)	(192,078)		(234,940)
CEMETERY									
CEMETERY EXPENSE	(15,000)	(132,830)	-	(147,830)	(5,036)	(30,953)	(116,877)		(147,830)
1419-0106 CEMETERY OP. EXP - TELEPHONE		(500)		(500)	-	(150)	(350)		(500)
1419-0107 CEMETERY OP. EXPS - ELECTRICITY		(1,500)		(1,500)	-	(464)	(1,036)		(1,500)
1419-0108 CEMETERY OP EXP - INSURANCE		(30)		(30)	-	(30)	-		(30)
1419-0110 CEMETERY MAINTENANCE		(28,000)		(28,000)	(1,094)	(10,523)	(17,477)		(28,000)
1419-0112 CEMETERY BURIAL EXPENSES		(32,000)		(32,000)	-	(8,877)	(23,123)		(32,000)
1419-0114 CEMETERY HONORARIUMS		(17,000)		(17,000)	-	-	(17,000)		(17,000)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1419-0116 CEMETERY PLAQUES		(32,000)		(32,000)	(3,942)	(9,203)	(22,797)		(32,000)
1419-0117 CEMETERY - FLOWER BOXES		-		-	-	(456)	456		-
1419-0500 FINLEY CEMETERY - INSTALL SPRINKLERS		-		-	-	-	-		-
1419-0515 CEMETERY PLYNTHS	(15,000)	-	(5,000)	(20,000)	-	-	(20,000)		(20,000)
1419-0516 TOC CEMETERY WALL NICHES		-		-	-	-	-		-
1419-0517 BGA CEMETERY FENCING		-		-	-	-	-		-
1419-0518 CEMETERY - FINLEY KERB & GUTT			(11,800)	(11,800)	-	-	(11,800)		(11,800)
3850-2026 CEMETERY TRANSFER TO RESERVE		-		-	-	-	-		-
3850-2500 CEMETERY LAND IMPROVEMENTS DEPCN		(400)		(400)	-	(100)	(300)		(400)
3850-2518 CEMETERY DEPCN		(4,600)		(4,600)	-	(1,150)	(3,450)		(4,600)
CEMETERYCAPEX CEMETERY CAPITAL EXPENDITURE		(16,800)	16,800	-	-	-	-		-
CEMETERY REVENUE		113,000		113,000	-	38,910	74,090	215	113,215
3850-1812 CEMETERY CHARGES - SHIRE INCLUDING G		105,000		105,000	-	37,214	67,786		105,000
3850-1813 Cemetery Charges - Shire GST Free		-		-	-	-	-		-
3850-1815 CEMETERY CHARGES - PLAQUES		8,000		8,000	-	1,481	6,519		8,000
3850-1816 CEMETERY CHARGES - MONUMENTS		-		-	-	215	(215)	215	215
3850-1926 CEMETERY TRANSFER FROM RESERVE		-		-	-	-	-		-
CEMETERY Total	(15,000)	(19,830)	-	(34,830)	(5,036)	7,957	(42,787)	215	(34,615)
EARLY INTERVENTION									
EARLY INTERVENTION EXPENSE		(138,538)		(138,538)	(25,444)	(104,933)	(33,605)	(62,432)	(200,970)
1314-0130 EARLY INT EQUIP & PROGS STATE		(2,000)		(2,000)	(726)	(9,298)	7,298	(7,300)	(9,300)
1314-0131 EARLY INT - ELECTRICITY		(960)		(960)	-	(2,143)	1,183	(1,200)	(2,160)
1314-0132 EARLY INT - TELEPHONE		(1,000)		(1,000)	-	(128)	(872)		(1,000)
1314-0133 EARLY INT - ADMIN CHARGE		(409)		(409)	-	-	(409)	(17,600)	(18,009)
1314-0135 COMMUNITY SERVICES DIRECTORY		-		-	-	-	-		-
1314-0138 EARLY INT - ACCREDITATION EXP		-		-	(2,985)	(3,157)	3,157	(3,157)	(3,157)
1314-0139 EARLY INT - INTENSE FAMILY SUP		-		-	-	(4,552)	4,552	(4,552)	(4,552)
1314-0140 EARLY INT - THERAPY SUPPORT		-		-	(11,224)	(14,532)	14,532	(14,532)	(14,532)
1314-0150 EARLY INT - ECICP THERAPY		-		-	-	-	-		-
1314-0215 EARLY INT - SALARY/ALLOWANCE		(115,915)		(115,915)	-	(49,106)	(66,809)		(115,915)
1314-0225 EARLY INT - TRAVEL ALLOWANCE		(4,600)		(4,600)	(10,509)	(18,691)	14,091	(14,091)	(18,691)
1314-0505 EQUIP/FURN - EARLY INT <= \$50		(354)		(354)	-	-	(354)		(354)

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			2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL			(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
2850-2504	CHILD HEALTH CTR BUILD DEPCN		(6,650)	(6,650)	-	(6,650)	-	(1,663)	(4,988)		(6,650)
3200-2026	EARLY INTERVENTION TRANSFER TO RESERVE		-	-	-	-	-	-	-		-
3200-2502	EARLY INTERVENTION DEPRECIATION EXPE		(6,650)	(6,650)	-	(6,650)	-	(1,663)	(4,988)		(6,650)
EARLY INTERVENTION REVENUE			138,538	138,538	-	138,538	-	107,206	31,332	62,432	200,970
3200-1854	EARLY INT - CONTRIBUTION		-	-	-	-	-	-	-		-
3200-1855	EARLY INT - DONATIONS GST FREE		-	-	-	-	-	-	-		-
3200-1926	EARLY INT TRANSFER FROM RESERVE		-	-	-	-	-	-	-	31,432	31,432
3200-1950	DADHC GRANT (INC GST)		138,538	138,538	-	138,538	-	107,206	31,332	31,000	169,538
3200-1951	EARLY INTERVENTION AUST GRANT		-	-	-	-	-	-	-		-
3200-1952	KURRAJONG GRANT		-	-	-	-	-	-	-		-
3200-1957	FNSW GRANT - BJC NETWORK		-	-	-	-	-	-	-		-
3200-1958	EARLY INT ECIA NSW GRANT SIBLINGS		-	-	-	-	-	-	-		-
EARLY INTERVENTION Total			-	-	-	-	(25,444)	2,273	(2,273)	-	-
HOUSING											
HOUSING EXPENSE			(29,663)	(29,663)	-	(29,663)	(1,592)	(10,840)	(18,823)	-	(29,663)
1410-0125	HOUSING 27 DAVIS BLDG MTCE		(2,000)	(2,000)	-	(2,000)	-	(255)	(1,745)		(2,000)
1410-0126	HOUSING 27 DAVIS ST - RATES		(2,200)	(2,200)	-	(2,200)	-	(2,048)	(152)		(2,200)
1410-0127	HOUSING 27 DAVIS ST -INSURANCE		(1,100)	(1,100)	-	(1,100)	-	(1,100)	-		(1,100)
1410-0130	HOUSING GREENHILLS BLDG MTCE		(2,500)	(2,500)	(1,592)	(2,500)	(1,592)	(1,592)	(908)		(2,500)
1410-0131	HOUSING GREENHILLS - INSURANCE		(610)	(610)	-	(610)	-	(610)	-		(610)
1410-0140	HOUSING 7 CARTER ST BLDG MTCE		(2,000)	(2,000)	-	(2,000)	-	(417)	(1,583)		(2,000)
1410-0141	HOUSING 7 CARTER ST - RATES		(1,800)	(1,800)	-	(1,800)	-	(1,773)	(27)		(1,800)
1410-0147	HOUSING 7 CARTER ST - INSURANC		(720)	(720)	-	(720)	-	(720)	-		(720)
1410-0150	PROPERTY SERVICES ADMIN CHARGE		(7,433)	(7,433)	-	(7,433)	-	-	(7,433)		(7,433)
3550-2504	HOUSING DEPRECIATION		(9,300)	(9,300)	-	(9,300)	-	(2,325)	(6,975)		(9,300)
HOUSINGCAPEXP	HOUSING CAPITAL EXPENDITURE		-	-	-	-	-	-	-		-
HOUSING REVENUE			15,860	15,860	-	15,860	-	4,270	11,590	-	15,860
3550-1826	GENERAL - RENT ON COUNCIL HOUSES		15,860	15,860	-	15,860	-	4,270	11,590		15,860
3550-1827	HOUSING CAPITAL INCOME		-	-	-	-	-	-	-		-
HOUSINGCAPINC	HOUSING CAPITAL INCOME		-	-	-	-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
HOUSING Total		(13,803)		(13,803)	(1,592)	(6,570)	(7,233)		(13,803)
ENVIRONMENTAL SERVICES									
ENVIRONMENTAL SERVICES EXPENSE		(674,887)		(674,887)	(3,851)	(293,462)	(381,425)	35,200	(639,687)
1111-0105 DOG ACT EXPENSES		(37,750)		(37,750)	-	(13,055)	(24,695)		(37,750)
1111-0106 DOG ACT EXPENSES - TELEPHONE		(600)		(600)	-	(33)	(567)		(600)
1111-0108 COMPANION ANIMAL DLG REGISTRAT		(6,000)		(6,000)	-	(282)	(5,718)		(6,000)
1111-0109 POUND OPERATION SALARIES & ALL		(28,250)		(28,250)	-	(5,575)	(22,675)		(28,250)
1111-0110 POUNDS ACT EXPENSES		(19,240)		(19,240)	-	(7,185)	(12,055)		(19,240)
1111-0111 POUNDS ACT EXPS - INSURANCE		(180)		(180)	-	(180)	-		(180)
1111-0112 POUNDS ACT EXP. - ADVERTISING		(200)		(200)	-	-	(200)		(200)
1111-0113 POUNDS ACT EXPENSE - TELEPHONE		(300)		(300)	-	(33)	(267)		(300)
1111-0115 DOG POUND MTCE		(1,100)		(1,100)	-	-	(1,100)		(1,100)
1111-0125 STOCK POUND MTCE		(500)		(500)	-	(9)	(491)		(500)
1111-0505 ANIMAL CONTROL CAPITAL WORKS		-		-	-	-	-		-
1210-0190 HEALTH ADMINISTRATION ADMIN CH		(97,976)		(97,976)	-	-	(97,976)	35,200	(62,776)
1211-0105 COMMUNITY SHARPS DISPOSAL		-		-	-	-	-		-
1212-0105 FOOD CONTROL		-		-	-	-	-		-
1213-0105 PEST CONTROL		-		-	-	-	-		-
1213-0106 PEST CONTROL - BIRDS		-		-	-	-	-		-
1214-0105 CONTRIB CENTRAL MURRAY COUNTY		(122,285)		(122,285)	-	(122,285)	-		(122,285)
1215-0105 MEMORIAL PARK TOILET BLDG MTCE		(1,000)		(1,000)	-	(611)	(389)		(1,000)
1215-0120 TOY LIBRARY BLDG MTCE		-		-	-	-	-		-
1215-0130 FIN SECONDHAND SHOP INSURANCE		(460)		(460)	-	(460)	-		(460)
1411-0110 ENV. SERV SALARIES & ALLOWANCE		(403,100)		(403,100)	-	(119,672)	(283,428)		(403,100)
1411-0120 ENV. SERV VEHICLE OPERATING EX		(43,680)		(43,680)	-	(9,803)	(33,877)		(43,680)
1411-0125 ENV. SERV STAFF TRAINING		(12,000)		(12,000)	-	(4,849)	(7,151)		(12,000)
1411-0130 ENV. SERV CONFERENCES/SEMINARS		(5,000)		(5,000)	-	(826)	(4,174)		(5,000)
1411-0135 ENV. SERV OFFICE EXPENSES		(5,500)		(5,500)	-	(3,614)	(1,886)		(5,500)
1411-0136 ENV. SERV ADVERTISING EXPENSES		(2,000)		(2,000)	(760)	(924)	(1,076)		(2,000)
1411-0137 ENV. SERV OFFICE EXP-TELEPHONE		(2,000)		(2,000)	-	(265)	(1,735)		(2,000)
1411-0140 BUILDING SURVEYOR ACCREDITATION		(3,000)		(3,000)	-	-	(3,000)		(3,000)
1411-0145 ENV. SERV LEGAL EXPENSES		(5,000)		(5,000)	(2,727)	(2,727)	(2,273)		(5,000)
1411-0146 ENV. SERV CONSULTANCY		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1411-0150 COMMUNITY CLEAN-UP EXPENSE		-		-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1411-0170 ASBESTOS MANAGEMENT PROGRAM	-	-	-	-	-	-	-	-	-
1411-0180 BLDG MTCE PROGRAM	(16,000)	(16,000)	-	(16,000)	(364)	(860)	(15,140)	-	(16,000)
1411-0186 DA TRACKING PROJECT	-	-	-	-	-	-	-	-	-
1411-0187 ELECTRONIC HOUSING PROJECT	(2,500)	(2,500)	-	(2,500)	-	-	(2,500)	-	(2,500)
1411-0190 LESS: CHARGED TO OTHER FUNDS	484,300	484,300	-	484,300	-	-	484,300	-	484,300
1411-0195 ENV. SERV ADMIN CHARGES	(102,715)	(102,715)	-	(102,715)	-	-	(102,715)	-	(102,715)
1810-0190 BUILDING CONTROL ADMIN CHARGES	(238,001)	(238,001)	-	(238,001)	-	-	(238,001)	-	(238,001)
2200-2502-0000 ANIMAL CONTROL EQUIPMENT DEPCN	(850)	(850)	-	(850)	-	(213)	(638)	-	(850)
2200-2504-0000 ANIMAL CONTROL BLDG DEPCN	-	-	-	-	-	-	-	-	-
ENVSERVICESCAPEXP ENVIRONMENTAL SERVICES CAPITAL EXPENDITURE	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL SERVICES REVENUE	226,320	226,320	-	226,320	-	65,581	160,739	775	227,095
2200-1500 COMP ANIMALS MICROCHIP FEES INCL GST	400	400	-	400	-	86	314	-	400
2200-1810 COMPANION ANIMAL REGISTRATION FEES	5,200	5,200	-	5,200	-	2,982	2,218	-	5,200
2200-1811 COMPANION ANIMAL DLG REIMBURSEMENTS	8,000	8,000	-	8,000	-	3,440	4,560	-	8,000
2200-1815 IMPOUNDING DOG FEES & FINES GST FREE	5,000	5,000	-	5,000	-	935	4,065	-	5,000
2200-1829 IMPOUNDING FINES & COSTS	2,100	2,100	-	2,100	-	354	1,746	-	2,100
2200-1896 SALES OF ANIMALS	-	-	-	-	-	-	-	-	-
2700-1812 FOOD CONTROL FEES	5,200	5,200	-	5,200	-	-	5,200	-	5,200
2750-1812 Insect/Vermin/Pest Control Fees	-	-	-	-	-	9	(9)	10	10
3600-1200 ENVIRONMENTAL SERVICES FINES INCOME	-	-	-	-	-	-	-	-	-
3600-1501 PLANNING ADVERT FEES - GST FREE	3,000	3,000	-	3,000	-	1,640	1,360	-	3,000
3600-1502 ENV. SERV SUNDRY INCOME - INCL GST	700	700	-	700	-	864	(164)	165	865
3600-1503 DRAINAGE DIAGRAMS - GST FREE	14,500	14,500	-	14,500	-	3,690	10,810	-	14,500
3600-1504 ON-SITE SEWAGE FEES - GST FREE	3,000	3,000	-	3,000	-	458	2,542	-	3,000
3600-1505 LGA LOCAL ACTIVITY FEE - GST FREE	8,500	8,500	-	8,500	-	212	8,288	-	8,500
3600-1506 FOOTPATH TRADING PERMIT FEES	1,100	1,100	-	1,100	-	20	1,080	-	1,100
3600-1507 Env. Serv Sundry Income - Ex. GST	-	-	-	-	-	-	-	-	-
3600-1508 PLANNING ADVERT FEE - GST FREE	-	-	-	-	-	600	(600)	600	600
3600-1812 PLANNING CERTIFICATE S149 - GST FREE	20,000	20,000	-	20,000	-	5,913	14,087	-	20,000
3600-1813 URGENT PLAN S149 CERT INCL GST	500	500	-	500	-	23	477	-	500
3600-1814 CONSTRUCTION CERTIFICATE FEES	18,000	18,000	-	18,000	-	5,572	12,428	-	18,000
3600-1815 COMPLYING DEVELOPMENT FEES -INCL GST	11,000	11,000	-	11,000	-	1,893	9,107	-	11,000
3600-1816 DEVELOPMENT APPLICATION FEES - APPLI	70,000	70,000	-	70,000	-	22,347	47,654	-	70,000
3600-1817 COMPLIANCE CERT. INSPECT - INCL. GST	45,000	45,000	-	45,000	-	14,142	30,858	-	45,000
3600-1818 SUBDIV. SUPERVISION FEE - INCL. GST	100	100	-	100	-	-	100	-	100

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
3600-1870 LEGAL COSTS RECOVERED	-	-	-	-	-	-	-	-	-
3600-1950 LOCAL ENVIRONMENT PLAN GRANT	-	-	-	-	-	-	-	-	-
3600-1952 ELECTRONIC HOUSING CODE GRANT	-	-	-	-	-	-	-	-	-
3600-1953 APPLICATION TRACKING PH4 GRANT	-	-	-	-	-	-	-	-	-
6910-1500 BUILD CONTROL SUNDRY INCOME	-	-	-	-	-	-	-	-	-
6910-1750 LONG SERVICE CORP LEVY COMMISSION	1,300	1,300	-	1,300	-	(253)	1,553	-	1,300
6910-1755 PLANFIRST LEVY COMMISSION	300	300	-	300	-	36	264	-	300
6910-1760 S735A / S121ZP NOTICES GST FREE	3,000	3,000	-	3,000	-	620	2,380	-	3,000
6910-1812 BUILD CERTIFICATE FEES (S149/D)	420	420	-	420	-	-	420	-	420
ENVSERVICESCAPINC ENVIRONMENTAL SERVICES CAPITAL INCOME	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL SERVICES Total	(448,567)	(448,567)	-	(448,567)	(3,851)	(227,881)	(220,686)	35,975	(412,592)
DOMESTIC WASTE MANAGEMENT									
DOMESTIC WASTE MANAGEMENT EXPENSE	(1,292,160)	(1,292,160)	-	(1,292,160)	(236,232)	(398,396)	(893,764)	(5,000)	(1,297,160)
1412-0105 DWM ADMIN CHARGES	(213,670)	(213,670)	-	(213,670)	-	-	(213,670)	-	(213,670)
1412-0140 COLLECTION EXPENSES - CONTRACT	(205,300)	(205,300)	-	(205,300)	(125,406)	(160,114)	(45,186)	-	(205,300)
1412-0141 DWM WASTE COLLECTION FEE EXP	(157,772)	(157,772)	-	(157,772)	-	-	(157,772)	-	(157,772)
1412-0142 CONTRACT SUPERVISION FEES (MOI	(6,540)	(6,540)	-	(6,540)	-	-	(6,540)	-	(6,540)
1412-0150 TIP OPERATION EXPENSES - TOC	(118,000)	(118,000)	-	(118,000)	(11,212)	(40,686)	(77,314)	-	(118,000)
1412-0151 TOC TIP OP EXPS - INSURANCE	(3,700)	(3,700)	-	(3,700)	-	(3,700)	-	-	(3,700)
1412-0155 TIP OPERATIONS EXPENSES - BGN	(148,600)	(148,600)	-	(148,600)	(16,653)	(50,151)	(98,449)	-	(148,600)
1412-0156 BGN TIP OP. EXPS - INSURANCE	(3,700)	(3,700)	-	(3,700)	-	(3,700)	-	-	(3,700)
1412-0157 TIP OP. EXPS BGN - ELECTRICITY	(4,000)	(4,000)	-	(4,000)	-	(457)	(3,543)	-	(4,000)
1412-0158 TIP OPERATIONS TELEPHONE	(920)	(920)	-	(920)	-	(45)	(875)	-	(920)
1412-0160 RECYCLE CENTRE OPERATIONS EXPE	(52,400)	(52,400)	-	(52,400)	(25,078)	(35,420)	(16,980)	-	(52,400)
1412-0161 RECYCLE CENTRE - INSURANCE	(4,000)	(4,000)	-	(4,000)	-	(4,000)	-	-	(4,000)
1412-0162 RECYCLABLES COLLECTION EXPENSE	(162,700)	(162,700)	-	(162,700)	(57,883)	(83,605)	(79,095)	-	(162,700)
1412-0165 FINLEY RECYCLE CENTRE BLDG MTC	(200)	(200)	-	(200)	-	-	(200)	-	(200)
1412-0167 BERRIGAN TIP BLDG MTCE	(500)	(500)	-	(500)	-	(160)	(340)	-	(500)
1412-0185 DRUMMUSTER OPERATIONAL EXPENDI	(4,300)	(4,300)	-	(4,300)	-	-	(4,300)	-	(4,300)
1412-0505 PURCHASE OF BINS	(5,000)	(5,000)	-	(5,000)	-	-	(5,000)	-	(5,000)
1412-0506 FINLEY TIP - FENCING AROUND BI	-	-	-	-	-	-	-	-	-
1412-0512 BERRIGAN & FINLEY TIP - CRUSHED ROCK	-	(5,000)	(5,000)	(5,000)	-	(9,959)	4,959	(5,000)	(10,000)
1412-0527 BGN - NEW LANDFILL HOLE	-	(40,000)	(40,000)	(40,000)	-	-	(40,000)	-	(40,000)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1412-0528 BERRIGAN TIP - FENCE	-	-	-	-	-	-	-	-	-
1412-0529 FIN TIP FENCE	-	-	-	-	-	-	-	-	-
1412-0530 REHAB EXHAUSTED LANDFILLS	-	-	(10,000)	(10,000)	-	-	(10,000)	-	(10,000)
1412-0531 CONCRETE CRUSHING	-	-	(30,000)	(30,000)	-	-	(30,000)	-	(30,000)
3670-2026 DWM TRANSFER TO RESERVE	(15,258)	(15,258)	(75,000)	(90,258)	-	-	(90,258)	-	(90,258)
3670-2500 NON DOMESTIC WASTE BUILDINGS DEPCN	(100)	(100)	-	(100)	-	(25)	(75)	-	(100)
3670-2502 NON DOMESTIC WASTE LAND IMPROVMENTS DEPCN	(13,600)	(13,600)	-	(13,600)	-	(3,400)	(10,200)	-	(13,600)
3670-2504 DOMESTIC WASTE DEPCN	(6,300)	(6,300)	-	(6,300)	-	(1,575)	(4,725)	-	(6,300)
3670-2505 DOMESTIC WASTE REMEDIATION - DEPCN	(5,600)	(5,600)	-	(5,600)	-	(1,400)	(4,200)	-	(5,600)
WASTEMGMTCAPEXP WASTE MANAGEMENT CAPITAL EXPENDITURE	(160,000)	(160,000)	160,000	-	-	-	-	-	-
DOMESTIC WASTE MANAGEMENT REVENUE	1,292,160	1,292,160	-	1,292,160	-	1,029,217	262,943	5,000	1,297,160
3660-1000 DWM CHARGES COLLECTED	869,312	869,312	-	869,312	-	892,344	(23,032)	-	869,312
3660-1020 DWM CHARGES UNCOLLECTED	15,174	15,174	-	15,174	-	-	15,174	-	15,174
3660-1080 LESS - DWM CHARGES WRITTEN OFF	(2,000)	(2,000)	-	(2,000)	-	(7)	(1,993)	-	(2,000)
3660-1081 Less - Non-DWM Charges Written Off	-	-	-	-	-	(1)	1	-	-
3660-1082 LESS - DWM CHARGES D/DEBT EXPENSE	(1,000)	(1,000)	-	(1,000)	-	-	(1,000)	-	(1,000)
3660-1095 LESS DWM CHARGES PENSION REBATE	(76,500)	(76,500)	-	(76,500)	-	-	(76,500)	-	(76,500)
3660-1500 DWM TIPPING FEES	180,000	180,000	-	180,000	-	56,384	123,616	5,000	185,000
3660-1505 DWM WASTE COLLECTION TIP FEE CONTRA	157,772	157,772	-	157,772	-	-	157,772	-	157,772
3660-1950 DWM CHARGES PENSION SUBSIDY	40,500	40,500	-	40,500	-	-	40,500	-	40,500
3670-1000 BUSINESS GARBAGE CHARGES	74,502	74,502	-	74,502	-	74,098	404	-	74,502
3670-1500 NON-DOMESTIC WASTE TIPPING FEES	-	-	-	-	-	-	-	-	-
3670-1502 SALE OF SCRAP METAL	4,000	4,000	-	4,000	-	-	4,000	-	4,000
3670-1503 SALE OF RECYCLABLES	-	-	-	-	-	-	-	-	-
3670-1505 DRUMMUSTER REVENUE	1,000	1,000	-	1,000	-	-	1,000	-	1,000
3670-1506 DRUMMUSTER REIMBURSEMENTS	3,200	3,200	-	3,200	-	-	3,200	-	3,200
3670-1507 SALE OF BATTERIES	600	600	-	600	-	-	600	-	600
3670-1508 RAMROC CRC REIMBURSEMENT	-	-	-	-	-	-	-	-	-
3670-1926 GARBAGE TRANSFER FROM RESERVE	-	-	-	-	-	-	-	-	-
3670-4310 DWM DEPCN CONTRA	25,600	25,600	-	25,600	-	6,400	19,200	-	25,600
WASTEMGMTCAPINC WASTE MANAGEMENT CAPITAL INCOME	-	-	-	-	-	-	-	-	-
DOMESTIC WASTE MANAGEMENT Total	-	-	-	-	(236,232)	630,821	(630,821)	-	-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
STORMWATER DRAINAGE									
STORMWATER DRAINAGE EXPENSE	(869,953)	(967,873)	-	(1,837,826)	(62,061)	(616,128)	(1,226,914)	(72,955)	(1,910,781)
1416-0110 STORM WATER DRAINAGE MTCE		(99,000)		(99,000)	(3,518)	(76,065)	(22,935)		(99,000)
1416-0111 STORMWATER DRAIN - ELECTRICITY		(18,000)		(18,000)	-	(5,266)	(12,734)		(18,000)
1416-0160 INTEREST-DRAINAGE INT LOAN 385		-		-	-	-	-		-
1416-0161 LOAN 387 INTEREST EXPENSE		(1,410)		(1,410)	-	-	(1,410)		(1,410)
1416-0998 ASSET MANAGEMENT - DRAINAGE		-		-	-	-	-		-
1416-2410 LIRS - US/W DRAINAGE INTEREST		(57,887)		(57,887)	-	(15,329)	(42,558)		(57,887)
1416-2411 LIRS - US/W DRAINAGE PRINCIPAL		(142,602)		(142,602)	-	(34,794)	(107,808)		(142,602)
1417-0525 PRINCIPAL-DRAINAGE INTLOAN 385		-		-	-	-	-		-
1417-0530 LOAN 387 PRINCIPAL - CURRENT		(40,690)		(40,690)	-	-	(40,690)		(40,690)
1417-0540 REMODEL LOCO DAM		-		-	-	-	-		-
1417-0541 RILEY COURT STORMWATER DETENTION BASIN		-		-	-	-	-		-
1417-0546 RETENTION POND - RIV HWY FIN		-		-	-	(7,052)	7,052	(7,052)	(7,052)
1417-0551 CONSTRUCT PUMP STATION TOC GOLF	(24,955)	-		(24,955)	-	(420)	(24,535)	(11,812)	(36,767)
1417-0554 CHANTER ST - RAILWAY TO JERSEY	(86,700)	-		(86,700)	(2,275)	(59,985)	(26,715)		(86,700)
1417-0555 CRAWFORD SUBDIV DRAIN TO TOC SEWER		-		-	(6,091)	(6,091)	6,091	(6,091)	(6,091)
1417-0677 WILLIAM ST - HAMPDEN TO EAST		-		-	-	-	-		-
1417-0822 MURRAY ST - HEADFORD TO OSBORNE (TP)	(58,735)	-		(58,735)	(9,252)	(9,252)	(49,483)		(58,735)
1417-0824 GEORGE ST PUMPSTATION		-		-	(235)	(235)	-		-
1417-0825 LIRS - EAST RIVERINA HWY	(291,020)	-		(291,020)	(24,442)	(285,519)	(5,501)		(291,020)
1417-0826 LIRS - FLYNN ST AREA	(4,075)	-		(4,075)	-	(4,046)	(29)		(4,075)
1417-0827 FLYNN ST AREA		-		-	(43)	(43)	43		-
1417-0828 FINLEY ST DETENTION BASIN	(45,827)	-	(266,485)	(312,312)	-	-	(312,312)		(312,312)
1417-0829 WILLIAM ST CROSS CONNECTION		-		-	-	-	-		-
1417-0830 BRUTON ST ELEC & PIPEWORK	(150,000)	-		(150,000)	-	-	(150,000)		(150,000)
1417-0831 GEORGE ST-DEAN ST PUMP STATION		-		-	-	(3,468)	0		-
1417-0833 DRUMMOND ST RAILWAY TO DROHAN	(13,207)	-		(13,207)	-	(500)	(12,707)		(13,207)
1417-0834 ENDEVOUR ST NEW PUMP STATION	(47,239)	-		(47,239)	(16,205)	(48,562)	0		(47,239)
1417-0835 MURRAY ST WARMATTA TO WOLAMAI	(22,500)	-		(22,500)	-	-	(22,500)		(22,500)
1417-0836 LANE 961 BRUTON ST BGA ST NTH		-		-	-	-	-		-
1417-0837 TUPPAL ST FINLEY	(75,695)	-		(75,695)	-	-	(75,695)		(75,695)
1417-0838 MAY LAWSON CROSS CONNECTION		-		-	-	(190)	-		-
1417-0839 TOC TOWN ENTRY - DEAN ST	(30,000)	-		(30,000)	-	-	(30,000)		(30,000)
1417-0840 CORCORAN ST RISING MAIN	(20,000)	-		(20,000)	-	(6,611)	(13,389)		(20,000)
1417-0841 JERILDERIE ST HORSFALL TO NANG		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)

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GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1417-0842 JERILDERIE ST - NANGUNIA TO ORR			(16,000)	(16,000)	-	-	(16,000)		(16,000)
1417-0843 BRUTON ST - EXT JERILDERIE NTH			(30,000)	(30,000)	-	-	(30,000)		(30,000)
1417-0844 BRUTON ST - EXT TO CHARLOTTE			(15,000)	(15,000)	-	-	(15,000)		(15,000)
1417-0845 MCALLISTER St - HEADFORD TO OSB			(50,000)	(50,000)	-	-	(50,000)		(50,000)
1417-0846 JERSEY ST - CHANTER TO TUPPAL				-	-	-	-	(48,000)	(48,000)
3750-2512 STORMWATER DRAINAGE DEPCN		(210,800)		(210,800)	-	(52,700)	(158,100)		(210,800)
DRAINAGECAPEXP DRAINAGE CAPITAL WORKS EXPENDITURE		(397,485)	397,485	-	-	-	-		-
STORMWATER DRAINAGE REVENUE	105,848	109,381		215,229	-	72,537	142,691	690	215,919
1500-5105 UNSPENT LOAN PROCEEDS LIRS		-		-	-	-	-		-
3750-1000 STORMWATER / DRAINAGE CHARGE		71,850		71,850	-	72,538	(688)	690	72,540
3750-1080 DRAINAGE CHARGE - WRITE OFFS		(500)		(500)	-	(0)	(500)		(500)
3750-1200 CONTRIBUTIONS TO WORKS		-		-	-	-	-		-
3750-1500 ELECTRICITY CHARGES REFUND		-		-	-	-	-		-
3750-1501 SECT 94 CONT. DRAINAGE - BAROOGA		-		-	-	-	-		-
3750-1502 SECT 94 CONT. DRAINAGE - BERRIGAN		-		-	-	-	-		-
3750-1503 SECT 94 CONT. DRAINAGE - FINLEY		-		-	-	-	-		-
3750-1504 SECT 94 CONT. DRAINAGE - TOCUMWAL		-		-	-	-	-		-
3750-1700 LIRS - URBAN S/W LOAN PROCEEDS		-		-	-	-	-		-
3750-1701 LIRS INTEREST SUBSIDY		38,031		38,031	-	-	38,031		38,031
3750-1702 LIRS Interest Earned on TD		-		-	-	-	-		-
3750-1926 SECT 94 CONT. DRAINAGE-RESERVE TRANS		-		-	-	-	-		-
3750-1950 MURRAY ST - HEADFORD TO OSBRORNE RMS FUNDING		-		-	-	-	-		-
3750-1951 ENDEVOUR ST CONSTRUCT PUMP STATION		-		-	-	-	-		-
3750-1952 DRAINAGE MURRAY ST WARMATTA TO WOLAMI	22,500	-		22,500	-	-	22,500		22,500
3750-1953 TUPPAL ST FINLEY - RMS FUNDING	83,348	-		83,348	-	-	83,348		83,348
3750-1954 DRAINAGE - RMS SH20 Finley		-		-	-	-	-		-
DRAINAGECAPINC DRAINAGE CAPITAL WORKS INCOME		-		-	-	-	-		-
STORMWATER DRAINAGE Total	(764,105)	(858,493)	-	(1,622,598)	(62,061)	(543,591)	(1,084,223)	(72,265)	(1,694,863)
ENVIRONMENTAL PROTECTION									
ENVIRONMENTAL PROTECTION EXPENSE		(191,036)	-	(191,036)	(10,391)	(15,283)	(175,753)		(191,036)
1418-0110 LEVEE BANKS MTCE		(50,000)		(50,000)	(10,391)	(12,906)	(37,094)		(50,000)
1418-0130 MURRAY DARLING ASSOCIATION		(2,000)		(2,000)	-	(2,377)	377		(2,000)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1418-0140 LEVEE BANKS ADMIN CHARGES		(39,036)		(39,036)	-	-	(39,036)		(39,036)
3800-2026 LEVEE BANK CONSTRUCTION TRANSFER TO RESERVE		(50,000)	(50,000)	(100,000)	-	-	(100,000)		(100,000)
LEVEECAPEXP LEVEE BANK CAPITAL EXPENDITURE		(50,000)	50,000	-	-	-	-		-
ENVIRONMENTAL PROTECTION REVENUE		-		-	-	-	-		-
3800-1500 FEES - MANAGEMENT OF ROAD RESERVES		-		-	-	-	-		-
3800-1926 LEVEE BANK CONSTRUCTION TRANSFER FROM RESERVE		-		-	-	-	-		-
3800-1951 CAPITAL WORKS INCOME - LEVEE BANKS		-		-	-	-	-		-
3800-1952 CAPITAL WORKS INCOME - SEPPELTS		-		-	-	-	-		-
3800-1953 NATIONAL DISASTER RELIEF ASSISTANCE GRANT		-		-	-	-	-		-
LEVEECAPINC LEVEE BANK CAPITAL INCOME		-		-	-	-	-		-
ENVIRONMENTAL PROTECTION Total		(191,036)	-	(191,036)	(10,391)	(15,283)	(175,753)		(191,036)
WATER SUPPLIES									
WATER SUPPLIES EXPENSE	(468,977)	(3,499,893)	-	(3,968,870)	(105,394)	(659,885)	(3,308,985)	28,029	(3,940,841)
1510-0105 WATER ADMIN CHARGES - ADMINIST		(246,627)		(246,627)	-	-	(246,627)		(246,627)
1510-0106 WATER ADMIN CHARGE - ENGINEERI		(319,859)		(319,859)	-	-	(319,859)		(319,859)
1510-0117 WATER SUPPLIES - RENTAL CONTRI		(72,480)		(72,480)	-	-	(72,480)		(72,480)
1510-0125 PROV BAD & DOUBTFUL DEBTS		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1510-0155 WATER WRITE OFF BAD DEBTS		(2,500)		(2,500)	-	-	(2,500)		(2,500)
1510-0170 WATER DELIVERY EXPENSES		(32,000)		(32,000)	-	(1,081)	(30,919)		(32,000)
1510-0200 WATER LEGAL EXPENSES		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1510-0500 WATER SUPPLIES PRINCIPAL ON LO		(111,493)		(111,493)	-	(32,799)	(78,694)		(111,493)
1510-0504 OFFICE EQUIP/FURN NON CAPITAL		(1,300)	(2,000)	(3,300)	-	-	(3,300)		(3,300)
1510-0505 OFFICE EQUIP/FURN - ENG WATER		(2,500)	(2,000)	(4,500)	-	-	(4,500)		(4,500)
1510-0506 SUBSCRIPTIONS & MEMBERSHIPS		(9,200)		(9,200)	-	(2,463)	(6,737)		(9,200)
1510-0507 TELEMENTRY UPGRADE - WATER		-	(10,000)	(10,000)	(3,655)	(3,734)	(6,266)		(10,000)
1510-0510 BGA - SOLAR AT PUMPSTATION		-		-	-	-	-		-
1510-0511 FIN - SOLAR AT PUMPSTATION		-		-	-	-	-		-
1510-0512 TOC - SOLAR AT PUMPSTATION		-		-	-	(520)	520		-
1510-0536 SODA ASH DOSING SYSTEM		-		-	-	-	-		-
1510-0537 FIN - UPGRADE PLATFORM & WINCH WTP		-		-	-	-	-		-
1510-0548 IMPROVE OH & S AT WORK SITES		(10,000)		(10,000)	-	-	(10,000)		(10,000)
1510-0551 OH&S SIGNAGE - WATER		(5,000)		(5,000)	-	-	(5,000)		(5,000)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1510-0560 MAINS RETIC - BGA		-	(10,000)	(10,000)	-	-	(10,000)	3,650	(6,350)
1510-0561 BGA - REPAINT INTERIOR WTP		-		-	(3,654)	(3,654)	3,654	(3,650)	(3,650)
1510-0564 BGA - MAJOR PUMP REPLACEMENT	(50,000)	-		(50,000)	(3,948)	(10,325)	(39,675)		(50,000)
1510-0565 MAINS RETIC - BGN		-	(20,000)	(20,000)	-	(1,595)	(18,405)		(20,000)
1510-0570 MAINS RETIC - FIN		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)
1510-0575 MAINS RETIC - TOC		-	(30,000)	(30,000)	-	-	(30,000)		(30,000)
1510-0608 CRUSHED GRANITE-FIN WATER DAM		-		-	-	-	-		-
1510-0613 BGN - RAW WATER PUMP STATION DRAINAGE LINE		-		-	-	-	-		-
1510-0615 FIN - FILTERED & UNFILTERED MAIN TONGS/HOWE ST'	(18,977)	-		(18,977)	-	-	(18,977)		(18,977)
1510-0652 REPLACEMENT OF MINOR PLANT		-		-	-	-	-		-
1510-0657 BGN - OTHER MINOR REPAIR/REPLACEMENTS		-		-	-	-	-		-
1510-0661 TOC - REPLACE COMPRESSOR		-		-	-	-	-		-
1510-0662 TOC - OTHER MINOR REPAIR/REPLACEMENT		-		-	-	-	-		-
1510-0665 TOC-CHLORINE DOSING SYSTEM		-		-	-	-	-		-
1510-0668 FIN - CLARIFIER REPLACE PONDS			(500,000)	(500,000)	-	-	(500,000)	25,000	(475,000)
1510-0669 METER CYBAL REPLACEMENT			(30,000)	(30,000)	-	-	(30,000)		(30,000)
1510-0877 TERRACING AT WTP BGA		-		-	-	-	-		-
1510-0878 LOW LIFT PUMP MECH & ELEC BGN		-		-	-	-	-		-
1510-0879 HL PUMP MECH & ELEC FIN		-		-	-	-	-		-
1510-0880 CHEMICAL PUMP REPLACEMENT		-		-	-	(17,747)	17,747	(25,000)	(25,000)
1510-0881 HL PUMP MECH & ELEC BGN		-		-	-	-	-		-
1510-0882 WATER MAIN REPLACEMENT TOC		-		-	-	-	-		-
1511-0109 REC FACIL DONATION & OTHER COSTS		(1,550)		(1,550)	-	(1,530)	(20)		(1,550)
1511-0110 METER READING - BGN SHIRE		(68,600)		(68,600)	(328)	(18,989)	(49,611)		(68,600)
1511-0111 METER READING PRINTING & POSTA		(13,500)		(13,500)	(3,867)	(3,867)	(9,633)		(13,500)
1511-0113 METER READING TELEPHONE		(740)		(740)	-	(56)	(684)		(740)
1511-0130 PURCHASE OF WATER - BGA		(13,500)		(13,500)	(21,091)	(24,350)	10,850		(13,500)
1511-0135 PURCHASE OF WATER - BGN		(40,200)		(40,200)	(21,091)	(21,199)	(19,001)		(40,200)
1511-0140 PURCHASE OF WATER - FIN		(52,500)		(52,500)	(21,091)	(21,460)	(31,040)		(52,500)
1511-0145 PURCHASE OF WATER - TOC		(12,800)		(12,800)	-	(1,873)	(10,927)		(12,800)
1511-0150 WATER TREATMENT - OP EXP - BGA		(144,200)		(144,200)	(4,162)	(35,983)	(108,217)		(144,200)
1511-0151 WATER TREATMENT-BGA ELECTRICIT		(40,000)		(40,000)	-	(5,995)	(34,005)		(40,000)
1511-0152 WATER TREATMENT -BGA TELEPHONE		(3,700)		(3,700)	-	(407)	(3,293)		(3,700)
1511-0153 WATER TREATMENT -BGA INSURANCE		(10,800)		(10,800)	-	(10,800)	-		(10,800)
1511-0165 WATER TREATMENT - OP EXP - BGN		(147,600)		(147,600)	(4,629)	(43,857)	(103,743)		(147,600)
1511-0166 WATER TREATMENT-BGN ELECTRICIT		(20,000)		(20,000)	-	(4,631)	(15,369)		(20,000)

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			2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL			(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1511-0167	WATER TREATMENT -BGN TELEPHONE		(3,700)	(3,700)		(3,700)	-	(337)	(3,363)		(3,700)
1511-0168	WATER TREATMENT BGN- INSURANCE		(8,200)	(8,200)		(8,200)	-	(8,200)	-		(8,200)
1511-0180	WATER TREATMENT - OP EXP - FIN		(163,500)	(163,500)		(163,500)	(1,525)	(40,072)	(123,428)		(163,500)
1511-0182	WATER TREATMENT FIN-INSURANCE		(13,900)	(13,900)		(13,900)	-	(13,900)	-		(13,900)
1511-0183	WATER TREATMENT-FIN ELECTRICIT		(40,000)	(40,000)		(40,000)	-	(4,248)	(35,752)		(40,000)
1511-0184	WATER TREATMENT -FIN TELEPHONE		(940)	(940)		(940)	-	(70)	(870)		(940)
1511-0195	WATER TREATMENT - OP EXP - TOC		(198,000)	(198,000)		(198,000)	(6,904)	(43,043)	(154,957)		(198,000)
1511-0196	WATER TREATMENT -TOC TELEPHONE		(900)	(900)		(900)	-	(65)	(835)		(900)
1511-0197	WATER TREATMENT-TOC ELECTRICIT		(50,000)	(50,000)		(50,000)	-	(9,259)	(40,741)		(50,000)
1511-0198	WATER TREATMENT-TOC -INSURANCE		(16,200)	(16,200)		(16,200)	-	(16,200)	-		(16,200)
1511-0230	PUMPING STATIONS - OP EXP BGA		(27,300)	(27,300)		(27,300)	-	(10,089)	(17,211)		(27,300)
1511-0231	PUMPING STATIONS - OP EXP BGN		(15,300)	(15,300)		(15,300)	(338)	(2,878)	(12,422)		(15,300)
1511-0232	PUMPING STATIONS OP EXP FIN		(17,200)	(17,200)		(17,200)	(1,486)	(7,521)	(9,679)		(17,200)
1511-0233	PUMPING STATIONS OP EXP TOC		(13,000)	(13,000)		(13,000)	-	(7,157)	(5,843)		(13,000)
1511-0270	RETIC & METERS - OP EXP - BGA		(26,200)	(26,200)		(26,200)	(67)	(4,199)	(22,001)		(26,200)
1511-0285	RETIC & METERS - OP EXP - BGN		(61,900)	(61,900)		(61,900)	(117)	(14,122)	(47,778)	5,900	(56,000)
1511-0300	RETIC & METERS - OP EXP - FIN		(72,500)	(72,500)		(72,500)	(78)	(14,903)	(57,597)		(72,500)
1511-0315	RETIC & METERS - OP EXP - TOC		(42,700)	(42,700)		(42,700)	(117)	(9,274)	(33,426)		(42,700)
1511-0316	RETIC & METERS - INSURANCE		-	-		-	-	(5,865)	5,865	(5,900)	(5,900)
1511-0320	CYBLES MAINTENANCE		(100)	(100)		(100)	-	-	(100)		(100)
1511-0330	WATER NEW CONNECTIONS (INC MET		(38,250)	(38,250)		(38,250)	(455)	(10,904)	(27,346)		(38,250)
1511-0340	WATER SAMPLING / MONITORING		(10,500)	(10,500)		(10,500)	(6,792)	(11,056)	556		(10,500)
1511-0355	WATER SUPPLY INTEREST ON LOANS		(3,485)	(3,485)		(3,485)	-	(1,694)	(1,791)		(3,485)
1511-0397	INSTALLATION OF RPZ		-	-		-	-	-	-		-
1511-0398	EVERBLUE CENTRALISED METER READ		(400,000)	-		(400,000)	-	-	(400,000)		(400,000)
1512-0105	BANK & GOVT CHARGES		(7,600)	(7,600)		(7,600)	-	-	(7,600)		(7,600)
1512-0130	HOUSING TOC WATER BLDG MTCE		(2,550)	(2,550)		(2,550)	-	-	(2,550)		(2,550)
1512-0131	HOUSING TOC WATER INSURANCE		(790)	(790)		(790)	-	(790)	-		(790)
1512-0152	INSTALLATION OF RCD'S		-	-		-	-	-	-		-
1512-0155	SELLING COSTS - HIGH SEC WATER		-	-		-	-	-	-		-
4110-2026	WATER SUPPLIES TRANSFER TO RESERVE		(28,029)	(28,029)		(28,029)	-	-	(28,029)	28,029	-
4210-2545	WATER MAINS RETIC & METERS - DEPCN		(318,600)	(318,600)		(318,600)	-	(79,650)	(238,950)		(318,600)
4240-2545	WATER TREATMENT WORKS - DEPCN		(295,000)	(295,000)		(295,000)	-	(73,750)	(221,250)		(295,000)
4250-2504	WATER HOUSING TOC - DEPCN		(6,900)	(6,900)		(6,900)	-	(1,725)	(5,175)		(6,900)
WSCAPEXP	WATER SUPPLIES CAPITAL EXPENDITURE		(624,000)		624,000	-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
WATER SUPPLIES REVENUE		3,499,893		3,499,893	-	2,327,357	1,172,536	440,948	3,940,841
4110-1000-0001 WATER CHARGES - BGA		428,910		428,910	-	517,381	(88,471)		428,910
4110-1000-0002 WATER CHARGES - BGN		289,170		289,170	-	265,710	23,460		289,170
4110-1000-0003 WATER CHARGES - FIN		554,880		554,880	-	541,620	13,260		554,880
4110-1000-0004 WATER CHARGES - TOC		638,520		638,520	-	593,572	44,948		638,520
4110-1000-0005 WATER CHARGES - NON RATEABLE		46,920		46,920	-	47,430	(510)	510	47,430
4110-1080 LESS WATER CHARGES WRITTEN OFF		(3,000)		(3,000)	-	(15)	(2,985)		(3,000)
4110-1082 LESS WATER CHARGES D/DEBT EXPENSE		(5,000)		(5,000)	-	-	(5,000)		(5,000)
4110-1095 LESS WATER PENSION REBATE - BGN		(87,500)		(87,500)	-	-	(87,500)		(87,500)
4110-1500 WATER CONSUMPTION - BGN SHIRE		750,000		750,000	-	140,662	609,338		750,000
4110-1501 WATER - STANDPIPE SALES		3,400		3,400	-	210	3,190		3,400
4110-1502 WATER CONNECTION FEES - GST FREE		23,500		23,500	-	13,850	9,650		23,500
4110-1503 WATER DELIVERIES INCOME		16,800		16,800	-	973	15,827		16,800
4110-1504 SALE OF HIGH SECURITY WATER		50,000		50,000	-	49,930	70		50,000
4110-1506 WATER - RENT ON COUNCIL HOUSES		3,380		3,380	-	910	2,470		3,380
4110-1507 WATER - DISCONNECTION FEE		500		500	-	-	500		500
4110-1509 WATER SUNDRY INCOME - INC GST		2,000		2,000	-	-	2,000		2,000
4110-1511 LEGAL COST RECOVERY		(2,000)		(2,000)	-	-	(2,000)		(2,000)
4110-1512 PRIVATE WORKS INCOME - WATER		500		500	-	-	500		500
4110-1601 SECT. 64 CONT. WATER - BGA		-		-	-	-	-		-
4110-1602 SECT. 64 CONT. WATER - BER		-		-	-	-	-		-
4110-1603 SECT. 64 CONT. WATER - FIN		-		-	-	-	-		-
4110-1604 SECT. 64 CONT. WATER - TOC		-		-	-	-	-		-
4110-1611 SECT. 64 CONT. WATER PURCHASE - BGA		-		-	-	-	-		-
4110-1612 SECT. 64 CONT. WATER PURCHASE - BER		-		-	-	-	-		-
4110-1613 SECT. 64 CONT. WATER PURCHASE - FIN		-		-	-	-	-		-
4110-1614 SECT. 64 CONT. WATER PURCHASE - TOC		-		-	-	-	-		-
4110-1840 INTEREST ON INVESTMENTS		120,413		120,413	-	-	120,413		120,413
4110-1926 WATER TRANSFER FROM RESERVE		-		-	-	-	-	440,438	440,438
4110-1927 SECT 64 CONT. - TRANSFER TO RESERVE		-		-	-	-	-		-
4110-1951 WATER CHARGES PENSION SUBSIDY		48,000		48,000	-	-	48,000		48,000
4110-1954 GRANT - DROUGHT WORKS		-		-	-	-	-		-
4240-4710 WATER DEPCN CONTRA		620,500		620,500	-	155,125	465,375		620,500
WSCAPINC WATER SUPPLIES CAPITAL INCOME		-		-	-	-	-		-
WATER SUPPLIES Total	(468,977)	-	-	(468,977)	(105,394)	1,667,472	(2,136,449)	468,977	-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
SEWERAGE SERVICES									
SEWERAGE SERVICES EXPENSE	(96,892)	(2,662,529)	-	(2,759,421)	(64,668)	(452,472)	(2,306,949)	96,892	(2,662,529)
1610-0105 SEWERAGE ADMIN CHARGE - ADMINI		(183,821)		(183,821)	-	-	(183,821)		(183,821)
1610-0106 SEWER ADMIN CHARGE - ENGINEERI		(277,007)		(277,007)	-	-	(277,007)		(277,007)
1610-0117 SEWERAGE SERVICE - RENTAL CONT		(48,320)		(48,320)	-	-	(48,320)		(48,320)
1610-0155 SEWER WRITE OFF BAD DEBTS		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1610-0504 OFFICE EQUIP/FURN NON CAPITAL		(500)		(500)	-	-	(500)		(500)
1610-0512 PUMP REPLACEMENT		-		-	(6,150)	(10,639)	10,639		-
1610-0517 GRAVEL POND BANKS - TOC		-		-	-	-	-		-
1610-0522 ROCK BEACHING - TOC RECYCLE PONDS		-		-	-	-	-		-
1610-0526 SEWER MAIN UPGRADES - TOCUMWAL		-	(100,000)	(100,000)	-	-	(100,000)		(100,000)
1610-0527 UPGRADE AMENITIES AT ALL STP		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0550 BGN - STP FENCE		-		-	-	(14,569)	14,569	(15,000)	(15,000)
1610-0580 BGA SEWER MAIN UPGRADE		-		-	-	-	-		-
1610-0590 BGN SEWER MAIN UPGRADES		-	(30,000)	(30,000)	-	(358)	(29,642)		(30,000)
1610-0595 FIN SEWER MAIN UPGRADES		-	(10,000)	(10,000)	(4,767)	(4,767)	(5,233)		(10,000)
1610-0600 TOC SEWER MAIN UPGRADES		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0621 BGA UPGRADE PUMP STATION		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)
1610-0652 REPLACEMENT OF MINOR PLANT		-		-	-	-	-		-
1610-0655 BGN UPGRADE PUMP STATIONS		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0658 SPARE PUMPS FOR LOW PRESS SYS		-		-	(12,380)	(12,905)	12,905		-
1610-0705 FIN UPGRADE PUMP STATIONS		-		-	-	-	-		-
1610-0707 SEAL ACCESS TO STW & TRUCK WAS	(15,483)	-		(15,483)	-	-	(15,483)		(15,483)
1610-0708 TOC-REFURBISH CONCRETE WORK		-	(50,000)	(50,000)	-	-	(50,000)		(50,000)
1610-0743 UPGRADE SEWER TELEMENTRY		-	(20,000)	(20,000)	(3,655)	(3,655)	(16,345)		(20,000)
1610-0852 IMPROVE EMBANKMENT OF THE PONDS	(6,674)	-		(6,674)	-	-	(6,674)		(6,674)
1610-0880 BGA - DUMPING POINT FOR CARAVANS		-		-	-	-	-		-
1610-0881 BGN - REFURBSH CONCRETE WORK, TRICKLE FILTER, S'	(24,735)	-		(24,735)	-	-	(24,735)		(24,735)
1610-0882 BGN - REPLACE PUMP STATION LIDS, INSTALL HOLDING BRACKETS		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0883 FIN - GRAVEL POND BANKS		-		-	-	-	-		-
1610-0884 FIN - REFURBISH CONCRETE WORK		-	(60,000)	(60,000)	-	-	(60,000)		(60,000)
1610-0887 TOC - PUMP STATIONS UPGRADE		-		-	-	-	-		-
1610-0888 TOC - CRUSHED ROCK ON PS ACCESS AREAS		-		-	-	(392)	392		-
1610-0890 BGA-DESILT PRIMARY POND		-		-	-	-	-		-

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			2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL			(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1610-0891	BGN-DESILT SLUDGE LAGOON		(50,000)	-		(50,000)	-	-	(50,000)		(50,000)
1610-0892	BGA-MINOR REPAIR/REPLACE		-	-		-	-	-	-		-
1610-0893	BGN-MINOR REPAIR/REPLACE		-	-		-	-	-	-		-
1610-0895	FIN-MINOR REPAIR/REPLACE		-	-		-	-	-	-		-
1610-0896	FIN-POND FENCING		-	-		-	-	-	-		-
1610-0897	TOC-MINOR REPAIR/REPLACE		-	-		-	-	-	-		-
1610-0898	BGN - POND FENCING				(30,000)	(30,000)	-	-	(30,000)	15,000	(15,000)
1610-0899	FIN - DESILT PRIMARY POND				(50,000)	(50,000)	-	-	(50,000)		(50,000)
1610-0900	FIN - UPGRADE PUMP STATION				(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0901	NEW DRYING BED				(40,000)	(40,000)	-	-	(40,000)		(40,000)
1611-0109	RECREATION FACILITIES DONATION		(900)			(900)	-	(1,026)	126		(900)
1611-0110	SEWER TREATMENT - OP EXP - BGA		(7,650)			(7,650)	-	(3,151)	(4,499)		(7,650)
1611-0111	SEWER TREATMENT BGA INSURANCE		(300)			(300)	-	(300)	-		(300)
1611-0113	SEWER TREATMENT -BGA TELEPHONE		(150)			(150)	-	(17)	(133)		(150)
1611-0125	SEWER TREATMENT - OP EXP - BGN		(85,000)			(85,000)	-	(24,378)	(60,622)		(85,000)
1611-0127	SEWER TREATMENT -BGN INSURANCE		(3,800)			(3,800)	-	(3,800)	-		(3,800)
1611-0128	SEWER TREATMENT BGN -TELEPHONE		(3,200)			(3,200)	-	(290)	(2,910)		(3,200)
1611-0129	SEWER - EFFLUENT RE-USE - BGN		(5,400)			(5,400)	-	(1,260)	(4,140)		(5,400)
1611-0140	SEWER TREATMENT - OP EXP - FIN		(92,500)			(92,500)	(8,203)	(38,586)	(53,914)		(92,500)
1611-0141	SEWER TREATMENT -FIN INSURANCE		(3,900)			(3,900)	-	(3,900)	-		(3,900)
1611-0142	SEWER TREATMENT-FIN ELECTRICIT		(15,250)			(15,250)	-	(2,856)	(12,394)		(15,250)
1611-0143	SEWER TREATMENT FIN- TELEPHONE		(350)			(350)	-	(15)	(336)		(350)
1611-0144	SEWER - EFFLUENT RE-USE - FIN		(6,200)			(6,200)	-	(2,568)	(3,633)		(6,200)
1611-0155	SEWER TREATMENT - OP EXP - TOC		(104,200)			(104,200)	(5,478)	(37,428)	(66,772)		(104,200)
1611-0156	SEWER TREATMENT -TOC INSURANCE		(4,100)			(4,100)	-	(4,100)	-		(4,100)
1611-0157	SEWER TREATMENT-TOC ELECTRICIT		(20,400)			(20,400)	-	(2,189)	(18,211)		(20,400)
1611-0158	SEWER TREATMENT -TOC TELEPHONE		(570)			(570)	-	(86)	(484)		(570)
1611-0159	SEWER - EFFLUENT RE-USE - TOC		(21,500)			(21,500)	(15,181)	(17,261)	(4,239)		(21,500)
1611-0170	RETIC - OP EXP - BGA		(7,250)			(7,250)	-	(1,767)	(5,483)		(7,250)
1611-0171	RETIC OP EXP ELECTRICITY -BGA		(18,600)			(18,600)	-	(4,378)	(14,222)		(18,600)
1611-0185	RETIC - OP EXP - BGN		(30,200)			(30,200)	-	(5,789)	(24,411)		(30,200)
1611-0186	RETIC OP EXP - ELECTRICITY BGN		(15,400)			(15,400)	-	(2,409)	(12,991)		(15,400)
1611-0200	RETIC - OP EXP - FIN		(34,400)			(34,400)	-	(11,720)	(22,680)		(34,400)
1611-0201	RETIC OP EXP ELECTRICITY - FIN		(17,700)			(17,700)	-	(4,610)	(13,090)		(17,700)
1611-0215	RETIC - OP EXP - TOC		(31,100)			(31,100)	-	(7,963)	(23,137)		(31,100)
1611-0216	RETIC OP EXP ELECTRICITY - TOC		(21,300)			(21,300)	-	(8,839)	(12,461)		(21,300)

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		2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL		(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
	1611-0230	PUMPING STATIONS OP EXP BGA	(85,900)		(85,900)	(536)	(16,822)	(69,078)		(85,900)
	1611-0231	PUMPING STATIONS OP EXP BGN	(38,400)		(38,400)	(341)	(7,897)	(30,503)		(38,400)
	1611-0232	PUMPING STATIONS OP EXP FIN	(54,500)		(54,500)	(2,511)	(13,000)	(41,500)		(54,500)
	1611-0233	PUMPING STATIONS OP EXP TOC	(65,900)		(65,900)	(341)	(13,875)	(52,025)		(65,900)
	1611-0234	LOW PRESSURE SYSTEM - BGA	(6,500)		(6,500)	(4,145)	(5,594)	(906)		(6,500)
	1611-0235	LOW PRESSURE SYSTEM - BGN	(4,000)		(4,000)	-	(214)	(3,786)		(4,000)
	1611-0236	LOW PRESSURE SYSTEM - FIN	(2,900)		(2,900)	-	-	(2,900)		(2,900)
	1611-0237	LOW PRESSURE SYSTEM - TOC	(9,400)		(9,400)	(980)	(3,108)	(6,292)		(9,400)
	1611-0250	SEWERAGE CONNECTIONS - SHIRE	(15,700)		(15,700)	-	(750)	(14,950)		(15,700)
	1611-0340	SEWER SAMPLING / MONITORING	(8,200)		(8,200)	-	(238)	(7,962)		(8,200)
	1611-0341	RAISING OF SEWER MANHOLD LIDS	(14,800)		(14,800)	-	-	(14,800)		(14,800)
	1611-0342	TOCUMWAL CCTV	(21,900)		(21,900)	-	-	(21,900)		(21,900)
	1611-0344	INSTALLATION OF RPZ	-		-	-	-	-		-
	1612-0105	BANK & GOVT CHARGES	(7,500)		(7,500)	-	-	(7,500)		(7,500)
	1612-0155	BGN TRUCK WASH OPERATING EXPEN	(550)		(550)	-	-	(550)		(550)
	1612-0156	BGN TRUCK WASH ELECTRICITY	(580)		(580)	-	(131)	(449)		(580)
	1612-0157	BGN TRUCK WASH - TELEPHONE	(360)		(360)	-	-	(360)		(360)
	1612-0160	BGN TRUCK WASH MTCE	(1,100)		(1,100)	-	-	(1,100)		(1,100)
	1612-0170	FIN TRUCK WASH OPERATING EXPEN	(3,600)		(3,600)	-	(867)	(2,733)		(3,600)
	1612-0171	FIN TRUCK WASH - ELECTRICITY	(2,100)		(2,100)	-	(558)	(1,542)		(2,100)
	1612-0172	FIN TRUCK WASH - TELEPHONE	(440)		(440)	-	(109)	(331)		(440)
	1612-0175	FIN TRUCK WASH MTCE	(2,000)		(2,000)	-	(26)	(1,974)		(2,000)
	1612-0180	INSTALLATION OF RCD's	-		-	-	-	-		-
	1612-0181	BGN TRUCK WASH AVDATA PUMP	-		-	-	-	-		-
	1612-0182	FIN TRUCK WASH AVDATA PUMP	-		-	-	-	-		-
	1612-0500	TOC WASH BAY	-		-	-	-	-		-
	5110-2026	SEWER SERVICES TRANSFER TO RESERVE	(229,671)		(229,671)	-	-	(229,671)	96,892	(132,779)
	5110-3700	Internal Loan 385 Receivable-Current	-		-	-	-	-		-
	5110-3750	Loan 387 Receivable - Current	40,690		40,690	-	-	40,690		40,690
	5210-2550	SEWER MAINS RETIC - DEPCN	(368,200)		(368,200)	-	(92,050)	(276,150)		(368,200)
	5240-2550	SEWER TREATMENT WORKS - DEPCN	(206,500)		(206,500)	-	(51,625)	(154,875)		(206,500)
	5250-2500	SEWER PLANT & EQUIP DEPCN	(20,000)		(20,000)	-	(5,000)	(15,000)		(20,000)
	5250-2502	SEWER EQUIPMENT DEPCN	(10,500)		(10,500)	-	(2,625)	(7,875)		(10,500)
	5280-2500	TRUCKWASH - DEPCN	(50)		(50)	-	(13)	(38)		(50)
	SEWERCAPEXP	SEWERAGE SERVICES CAPITAL EXPENDITURE	(460,000)	460,000	-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
SEWERAGE SERVICES REVENUE		2,662,529		2,662,529	-	2,102,450	560,079		2,662,529
5110-1000-0001 SEWER CHARGES - BGA		422,446		422,446	-	458,332	(35,886)		422,446
5110-1000-0002 SEWER CHARGES - BGN		254,318		254,318	-	254,869	(551)		254,318
5110-1000-0003 SEWER CHARGES - FIN		546,503		546,503	-	546,503	-		546,503
5110-1000-0004 SEWER CHARGES - TOC		630,755		630,755	-	615,574	15,181		630,755
5110-1000-0005 SEWER CHARGES - NON RATEABLE		59,950		59,950	-	60,036	(86)		59,950
5110-1000-0006 SEWER CHARGES - LOW PRESSURE SEWER CHG		8,170		8,170	-	-	8,170		8,170
5110-1000-0007 SEWER VOLUME CHARGE - NONRESIDENTIAL		-		-	-	-	-		-
5110-1000-0009 SEWER TRADE WASTE CHARGES		-		-	-	-	-		-
5110-1080 LESS SEWER CHARGES WRITTEN OFF		(2,000)		(2,000)	-	(8)	(1,992)		(2,000)
5110-1082 LESS SEWER CHARGES D/DEBT EXPENSE		(3,500)		(3,500)	-	-	(3,500)		(3,500)
5110-1095 LESS SEWER PENSION REBATE - SHIRE		(86,000)		(86,000)	-	-	(86,000)		(86,000)
5110-1500 SEWER CONNECTION FEES - GST FREE		10,000		10,000	-	8,170	1,830		10,000
5110-1501 SEWER SUNDRY INCOME - INC.GST		-		-	-	-	-		-
5110-1502 DISPOSAL OF SEPTAGE INCOME		4,000		4,000	-	3,091	909		4,000
5110-1503 SEWER SUNDRY INCOME - GST FREE		1,000		1,000	-	-	1,000		1,000
5110-1504 TOC SEWER EFFLUENT REUSE		1,600		1,600	-	-	1,600		1,600
5110-1505 BGN SEWER EFFLUENT REUSE		-		-	-	-	-		-
5110-1601 SECT. 64 CONT. SEWER - BGA		-		-	-	-	-		-
5110-1602 SECT. 64 CONT. SEWER - BER		-		-	-	-	-		-
5110-1603 SECT. 64 CONT. SEWER - FIN		-		-	-	-	-		-
5110-1604 SECT. 64 CONT. SEWER - TOC		-		-	-	-	-		-
5110-1700 INTEREST INCOME - INTERNAL LOAN 385		-		-	-	-	-		-
5110-1750 LOAN 387 INTEREST INCOME		1,410		1,410	-	-	1,410		1,410
5110-1840 INTEREST ON INVESTMENTS		156,127		156,127	-	-	156,127		156,127
5110-1926 SEWER TRANSFER FROM RESERVE		-		-	-	-	-		-
5110-1928 SECT 64 CONT SEWER RESERVE TRANSFER		-		-	-	-	-		-
5110-1950 ALTERNATE ENERGY SUPPLY GRANT		-		-	-	-	-		-
5110-1951 SEWER CHARGES PENSION SUBSIDY		47,500		47,500	-	-	47,500		47,500
5210-4810 SEWER DEPCN CONTRA		605,250		605,250	-	151,313	453,938		605,250
5280-1500 TRUCK WASH (AVDATA) INCOME		5,000		5,000	-	4,571	429		5,000
SEWERCAPINC SEWERAGE SERVICES CAPITAL INCOME		-		-	-	-	-		-
SEWERAGE SERVICES Total	(96,892)	0	-	(96,892)	(64,668)	1,649,978	(1,746,870)	96,892	0

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
PUBLIC LIBRARIES									
PUBLIC LIBRARIES EXPENSE	(5,520)	(624,236)	-	(629,756)	(24,802)	(156,336)	(473,420)	(400)	(630,156)
1710-0105 LIBRARY BLDG MTCE - BGA		(1,000)		(1,000)	(91)	(852)	(148)		(1,000)
1710-0120 LIBRARY BLDG MTCE - BGN		(1,000)		(1,000)	-	(116)	(884)		(1,000)
1710-0125 LIBRARY BLDG MTCE - FINLEY		(2,000)		(2,000)	-	(1,428)	(572)		(2,000)
1710-0140 LIBRARY BLDG MTCE - TOC		(1,000)		(1,000)	-	(283)	(717)		(1,000)
1710-0145 LIBRARY OFFICE FURN/EQUIP MTCE		(10,000)		(10,000)	(4,732)	(6,373)	(3,627)		(10,000)
1710-0150 LIBRARY ADMIN CHARGES		(111,276)		(111,276)	-	(7)	(111,269)		(111,276)
1710-0165 LIBRARY PRINTING & STATIONERY		(800)		(800)	-	-	(800)		(800)
1710-0166 LIBRARY ADVERTISING		(500)		(500)	-	-	(500)		(500)
1710-0170 LIBRARY TELEPHONE & POSTAGE		(3,300)		(3,300)	-	(1,259)	(2,041)		(3,300)
1710-0175 LIBRARY SUNDRY EXPENSES		(2,000)		(2,000)	(175)	(2,622)	622		(2,000)
1710-0180 LIBRARY SALARIES & ALLOWANCES		(237,500)		(237,500)	-	(48,336)	(189,164)		(237,500)
1710-0190 LIBRARY TRAVEL & ALLOWANCES		(3,000)		(3,000)	-	(2,335)	(665)		(3,000)
1710-0192 LIBRARY STAFF TRAINING		(4,500)		(4,500)	-	-	(4,500)		(4,500)
1710-0194 LIBRARY CONFERENCES & SEMINARS		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1710-0195 LIBRARY RATES		(9,400)		(9,400)	-	(7,569)	(1,831)		(9,400)
1710-0196 LIBRARY INSURANCE		(13,900)		(13,900)	-	(13,900)	-		(13,900)
1710-0197 LIBRARY SOFTWARE OP COSTS		(10,000)		(10,000)	(7,259)	(9,678)	(322)		(10,000)
1710-0200 LIBRARY BOOKS MTCE		(2,000)		(2,000)	-	(231)	(1,769)		(2,000)
1710-0210 LIBRARY ELECTRICITY		(21,500)		(21,500)	-	(3,172)	(18,328)		(21,500)
1710-0211 LIBRARY CONNECTIVITY		(6,000)		(6,000)	(5,416)	(7,221)	1,221	(1,300)	(7,300)
1710-0215 LIBRARY CLEANING		(11,500)		(11,500)	(6,370)	(9,852)	(1,648)		(11,500)
1710-0230 LIBRARY PURCHASE OF PERIODICAL		(2,500)		(2,500)	(533)	(3,474)	974	(1,000)	(3,500)
1710-0234 LIBRARY YOUTH ACTIVITES		(500)		(500)	-	-	(500)		(500)
1710-0235 LIBRARY SPEC. PROJ. OPERATING	(5,520)	(8,300)		(13,820)	-	-	(13,820)		(13,820)
1710-0236 INTER LIBRARY LOAN FEES		(200)		(200)	-	(359)	159	(160)	(360)
1710-0239 LIBRARY BOOKS CLUBS		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1710-0242 SENIORS WEEK EXPENSES		(600)		(600)	-	-	(600)		(600)
1710-0243 ONLINE DATABASE SUBSCRIPTIONS		(12,500)		(12,500)	(182)	(3,408)	(9,092)		(12,500)
1710-0244 LITERARY LUNCH/WRITING FESTIVAL		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1710-0245 TECH SAVY SENIORS GRANT EXP		-		-	-	-	-		-
1710-0246 BROADBAND FOR SENIORS		-		-	-	-	-		-
1710-0500 LIBRARY CAR PARK UPGRADE		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1710-0525 LIBRARY PURCHASE OF BOOKS		(25,000)		(25,000)	(45)	(6,132)	(18,868)		(25,000)
1710-0530 LIBRARY OTHER ASSETS		(4,000)		(4,000)	-	-	(4,000)	2,060	(1,940)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1710-0532 LIBRARY AUDIO VISUAL / CDS		(8,000)		(8,000)	-	(1,322)	(6,678)		(8,000)
1710-0535 LIBRARY PURCHASE OF E-BOOKS		(3,110)		(3,110)	-	(2,821)	(289)		(3,110)
6100-2502 LIBRARY EQUIPMENT DEPCN		(8,900)		(8,900)	-	(2,225)	(6,675)		(8,900)
6100-2504 LIBRARY BLDG DEPCN		(64,000)		(64,000)	-	(16,000)	(48,000)		(64,000)
6100-2518 LIBRARY BOOKS DEPCN		(21,450)		(21,450)	-	(5,363)	(16,088)		(21,450)
LIBRARYCAPEXP LIBRARIES CAPITAL EXPENDITURE		(10,000)	10,000	-	-	-	-		-
PUBLIC LIBRARIES REVENUE		46,500		46,500	-	1,448	45,052	400	46,900
6100-1501 LIBRARY SUNDRY INCOME INCL GST		2,500		2,500	-	366	2,134		2,500
6100-1502 FRIENDS OF THE LIBRARY		500		500	-	-	500		500
6100-1503 LIBRARY ROOM HIRE CHARGES		300		300	-	186	114		300
6100-1820 LIBRARY FEES INCLUDING GST		3,000		3,000	-	403	2,597		3,000
6100-1821 LIBRARY FINES GST FREE		1,000		1,000	-	59	941		1,000
6100-1822 INTER LIBRARY LOAN FEES		200		200	-	38	162		200
6100-1823 BERRIGAN SHIRE BOOK CLUBS		1,000		1,000	-	-	1,000		1,000
6100-1827 SALE OF DENISON STREET BUILDING		-		-	-	-	-		-
6100-1950 LIBRARY SERVICE GRANTS		31,000		31,000	-	-	31,000		31,000
6100-1951 LIBRARY LOCAL SPECIAL PROJECTS GRANT		7,000		7,000	-	-	7,000		7,000
6100-1952 E-BOOKS GRANT**		-		-	-	-	-		-
6100-1953 LITERARY LUNCH/WRITING FESTIVAL GRANT		-		-	-	-	-		-
6100-1954 LIBRARY TRAINEESHIP WAGE SUBSIDY		-		-	-	-	-		-
6100-1955 SENIORS WEEK GRANT PROGRAM		-		-	-	-	-		-
6100-1957 RLCIP GRANT		-		-	-	-	-		-
6100-1958 LIBRARY DEVELOPMENT GRANT		-		-	-	-	-		-
6100-1959 NSW CHILDRENS WEEK COUNCIL GRANT		-		-	-	-	-		-
6100-1960 TECH SAVY SENIORS PROGRAM		-		-	-	-	-		-
6100-1961 BROADBAND FOR SENIORS		-		-	-	396	(396)	400	400
LIBRARYCAPINC LIBRARIES CAPITAL INCOME		-		-	-	-	-		-
PUBLIC LIBRARIES Total	(5,520)	(577,736)	-	(583,256)	(24,802)	(154,887)	(428,369)	-	(583,256)
COMMUNITY AMENITIES									
COMMUNITY AMENITIES EXPENSE		(735,525)	5,000	(730,525)	(72,605)	(247,914)	(482,611)	10,000	(720,525)
1316-0375 SENIOR CITZ - RATES				-	-	(2,142)	2,142		-
1420-0000 PUBLIC CONVENIENCE CLEANING		(137,700)		(137,700)	(164)	(46,459)	(91,241)		(137,700)

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			2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL			(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
	1420-0001	PUBLIC CONVENIENCES BLDG MTCE		(20,000)		(20,000)	(442)	(3,833)	(16,167)		(20,000)
	1420-0111	BGA BOTANICAL GARDENS TOILETS		-		-	-	-	-		-
	1420-0113	PUBLIC CONVEN. - ELECTRICITY		(4,000)		(4,000)	-	(996)	(3,004)		(4,000)
	1420-0114	PUBLIC CONVENIENCES -INSURANCE		(2,800)		(2,800)	-	(2,800)	-		(2,800)
	1420-0125	PUBLIC CONVENIENCES RENTAL FIN		(8,600)		(8,600)	(5,335)	(7,113)	(1,487)		(8,600)
	1714-0105	BERRIGAN HALL BLDG MTCE		(2,000)		(2,000)	(83)	(1,295)	(705)		(2,000)
	1714-0106	BERRIGAN HALL RISK MGT		-		-	-	-	-		-
	1714-0111	BERRIGAN HALL - INSURANCE		(8,300)		(8,300)	-	(8,300)	-		(8,300)
	1714-0112	BERRIGAN HALL GRANT		(7,860)		(7,860)	-	(7,860)	-		(7,860)
	1714-0119	FIN SCHOOL OF ARTS CONSULTANCY FEE		-	(180,000)	(180,000)	(66,582)	(66,582)	(113,418)		(180,000)
	1714-0122	FINLEY MEMORIAL HALL BLDG MTCE		(2,100)		(2,100)	-	(738)	(1,362)		(2,100)
	1714-0123	FIN MEMORIAL HALL - INSURANCE		(12,000)		(12,000)	-	(12,000)	-		(12,000)
	1714-0124	FIN MEMORIAL HALL - GRANT		(7,860)		(7,860)	-	(7,860)	-		(7,860)
	1714-0125	TOCUMWAL HALL BLDG MTCE		(2,100)		(2,100)	-	(1,421)	(679)		(2,100)
	1714-0130	TOCUMWAL HALL - INSURANCE		(6,700)		(6,700)	-	(6,700)	-		(6,700)
	1714-0142	TOCUMWAL HALL GRANT		(4,280)		(4,280)	-	(4,280)	-		(4,280)
	1714-0145	RETREAT HALL BLDG MTCE		(1,000)		(1,000)	-	(489)	(511)		(1,000)
	1714-0150	RETREAT HALL - INSURANCE		(2,900)		(2,900)	-	(2,900)	-		(2,900)
	1714-0151	RETREAT HALL GRANT EXPENDITURE		-		-	-	-	-		-
	1714-0167	BGN CWA HALL BLDG MTCE		(1,000)		(1,000)	-	(531)	(469)		(1,000)
	1714-0168	BGN CWA HALL - INSURANCE		(810)		(810)	-	(810)	-		(810)
	1714-0170	PUBLIC HALLS VARIOUS		-		-	-	(2,374)	2,374		-
	1714-0501	BGN MEMORIAL HALL - CEILING			(20,000)	(20,000)	-	(5,478)	(14,523)	10,000	(10,000)
	1714-0502	BGA COMMUNITY HALL FURNITURE			(5,000)	(5,000)	-	-	(5,000)		(5,000)
	1715-0135	TOCUMWAL RAILWAY BLDG MTCE		(1,000)		(1,000)	-	(804)	(196)		(1,000)
	1715-0137	TOC RAILWAY STATION INSURANCE		(1,300)		(1,300)	-	(1,300)	-		(1,300)
	1715-0138	FINLEY RAILWAY BLDG MTCE		-		-	-	(575)	575		-
	1715-0140	COMMUNITY AMENITIES ADMIN CHAR		(82,115)		(82,115)	-	-	(82,115)		(82,115)
	3900-2504	PUBLIC CONVENIENCES DEPCN		(31,600)		(31,600)	-	(7,900)	(23,700)		(31,600)
	6200-2504	PUBLIC HALLS DEPRECIATION		(177,500)		(177,500)	-	(44,375)	(133,125)		(177,500)
	COMMAMENCAPEX	COMMUNITY AMENITIES CAPITAL EXPENDITURE		(10,000)	10,000	-	-	-	-		-
	HALLSCAPEXP	PUBLIC HALLS CAPITAL EXPENDITURE		(200,000)	200,000	-	-	-	-		-
COMMUNITY AMENITIES REVENUE				-		-	-	-	-		-
	6200-1602	FIN School of Arts - Contrib. Aircon		-		-	-	-	-		-
	6200-1951	Lalalty Hall Volunteer Grant		-		-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
6200-1952 RETREAT HALL VOLUNTEER GRANT	-	-	-	-	-	-	-	-	-
6200-1953 RETREAT HALL FRRR GRANT	-	-	-	-	-	-	-	-	-
6200-1954 RETREAT HALL CBP GRANT	-	-	-	-	-	-	-	-	-
6200-1955 TOWN BEACH TOILETS	-	-	-	-	-	-	-	-	-
COMMAMENCAPINC COMMUNITY AMENITIES CAPITAL INCOME	-	-	-	-	-	-	-	-	-
COMMUNITY AMENITIES Total	(735,525)	5,000	(730,525)	(72,605)	(247,914)	(482,611)	10,000	(720,525)	
RECREATION									
RECREATION EXPENSE	(25,630)	(1,027,675)	(5,000)	(1,058,305)	(78,017)	(396,456)	(661,849)	(103,420)	(1,161,725)
1717-0110 BAROOGA SPORTS COMP- INSURANCE	(6,500)	(6,500)	-	(6,500)	-	(6,500)	-	-	(6,500)
1717-0112 BAROOGA SPORTS COMP GRANT	(11,390)	(11,390)	-	(11,390)	-	(11,390)	-	-	(11,390)
1717-0113 RECREATION FACILITIES DONATION	(7,000)	(7,000)	-	(7,000)	-	(5,810)	(1,190)	-	(7,000)
1717-0120 BAROOGA SPORTS COMP BLDG MTCE	(5,000)	(5,000)	-	(5,000)	-	(871)	(4,129)	-	(5,000)
1717-0121 BGA SPORTS COMP RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0130 BERRIGAN SPORTS COMP INSURANCE	(11,000)	(11,000)	-	(11,000)	-	(11,000)	-	-	(11,000)
1717-0132 BERRIGAN SPORTS COMP GRANT	(10,540)	(10,540)	-	(10,540)	-	(10,540)	-	-	(10,540)
1717-0140 BERRIGAN SPORTS COMP BLDG MTCE	(2,100)	(2,100)	-	(2,100)	-	(229)	(1,871)	-	(2,100)
1717-0141 BGN SPORTS COMP RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0150 FINLEY REC RESERVE - INSURANCE	(10,700)	(10,700)	-	(10,700)	-	(10,700)	-	-	(10,700)
1717-0152 FINLEY REC RESERVE GRANT	(11,220)	(11,220)	-	(11,220)	-	(11,220)	-	-	(11,220)
1717-0155 FIN REC RES PLAYGROUND MTCE	(660)	(660)	-	(660)	-	-	(660)	-	(660)
1717-0160 FINLEY REC RESERVE BLDG MTCE	(2,500)	(2,500)	-	(2,500)	-	(891)	(1,609)	-	(2,500)
1717-0161 FIN REC RESERVE RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0170 FINLEY SHOW GROUND - INSURANCE	(6,000)	(6,000)	-	(6,000)	-	(6,000)	-	-	(6,000)
1717-0172 FINLEY SHOW GROUND GRANT	(11,485)	(11,485)	-	(11,485)	-	(11,485)	-	-	(11,485)
1717-0180 FINLEY SHOW GROUNDS BLDG MTCE	(2,500)	(2,500)	-	(2,500)	-	(693)	(1,807)	-	(2,500)
1717-0181 FINLEY SHOW GROUND RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0191 TOC REC RESERVE - INSURANCE	(11,300)	(11,300)	-	(11,300)	-	(11,300)	-	-	(11,300)
1717-0192 TOC REC RESERVE GRANT	(11,140)	(11,140)	-	(11,140)	-	(11,140)	-	-	(11,140)
1717-0194 TOC REC RES PLAYGROUND MTCE	(660)	(660)	-	(660)	-	-	(660)	-	(660)
1717-0200 TOC REC RESERVE BLDG MTCE	(2,000)	(2,000)	-	(2,000)	-	(1,908)	(92)	-	(2,000)
1717-0201 TOC REC RESERVE RISK M'MENT	-	-	-	-	-	-	-	-	-
1717-0228 BGN - REC RES CRICKET NETS	-	-	-	-	-	(3,165)	3,165	(3,165)	(3,165)
1717-0229 TOC - REC RES TOILETS RENO	-	(25,000)	-	(25,000)	-	-	(25,000)	-	(25,000)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1717-0230 BGN POWER UPGRADE PRMF				-	(73,295)	(73,295)	73,295	(80,625)	(80,625)
1717-0231 FINLEY NETBALL PRMF				-	-	-	-	(19,630)	(19,630)
1718-0000 PARKS & GARDENS MAINTENANCE		(361,200)		(361,200)	(1,360)	(81,052)	(280,148)		(361,200)
1718-0050 FINLEY - LOCO DAM PARK		-		-	-	(1,484)	1,484		-
1718-0110 TREE WORKS - BGN		-		-	-	-	-		-
1718-0111 TREE WORKS - BGA		-		-	-	-	-		-
1718-0112 TREE WORKS - TOC		-		-	-	-	-		-
1718-0113 TREE WORKS - FIN		-		-	-	-	-		-
1718-0116 MINOR PARKS GARDEN ELECTRICITY		(19,000)		(19,000)	-	(5,093)	(13,907)		(19,000)
1718-0117 MINOR PARK & GARDENS INSURANCE		(780)		(780)	-	(780)	-		(780)
1718-0185 ALEXANDER GARDEN COMPETITION		(600)		(600)	-	-	(600)		(600)
1718-0201 ROTARY PARK PLAYGROUND		-		-	-	-	-		-
1718-0207 TOCUMWAL BOAT RAMP IMPROVEMENTS		-		-	-	-	-		-
1718-0215 FINLEY SKATE PARK		-	(50,000)	(50,000)	-	(163)	(49,837)		(50,000)
1718-0220 TOCUMWAL SKATE PARK		-		-	-	-	-		-
1718-0225 BGA BOTANICAL GARDENS TOILETS		-		-	-	-	-		-
1718-0226 HAYES PARK TOILETS REFURB			(5,000)	(5,000)	-	-	(5,000)		(5,000)
1718-0230 TOC FORESHORE CONSULTANT	(25,630)	-		(25,630)	(3,362)	(7,898)	(17,733)		(25,630)
6500-2500 RECREATION RESERVES PLANT & EQUIPMENT DEPCN		(700)		(700)	-	(175)	(525)		(700)
6500-2502 RECREATION RESERVES OTHER STRUCTURES DEPCN		(95,800)		(95,800)	-	(23,950)	(71,850)		(95,800)
6500-2518 RECREATION RESERVES BUILDINGS DEPCN		(269,700)		(269,700)	-	(67,425)	(202,275)		(269,700)
6600-2500 PARKS & GARDENS DEPCN		(11,100)		(11,100)	-	(2,775)	(8,325)		(11,100)
6600-2518 PARKS & GARDENS DEPCN		(70,100)		(70,100)	-	(17,525)	(52,575)		(70,100)
PARKSCAPEXP PARKS AND RECREATION AREAS CAPITAL EXPENDITURE		(50,000)	50,000	-	-	-	-		-
RECRESERVECAPEXP RECREATION RESERVES CAPITAL EXPENDITURE		(25,000)	25,000	-	-	-	-		-
RECREATION REVENUE	73,500	17,167	-	90,667	-	100,185	(9,518)	170,455	261,122
6500-1315 TOCUMWAL FOOTBALL NETBALL CLUB LEASE		500		500	-	-	500		500
6500-1500 RECREATION RESERVE - SUNDRY REVENUE		-		-	-	-	-		-
6500-1949 BGA REC RESERVE PROJECT CONTRIBUTION		-		-	-	-	-		-
6500-1950 RECREATION RESERVE GRANTS		-		-	-	-	-		-
6500-1957 FINLEY RECREATION RESERVE PROJECT CONTRIBUTIONS		-		-	-	-	-		-
6500-1958 FINLEY RECREATION RESERVE PROJECT GRANT		-		-	-	-	-		-
6500-1960 BGA REC RES PROJECT CONTRIB		-		-	-	-	-		-
6500-1961 BGA REC RES PROJECT IN-KIND		-		-	-	-	-		-
6500-1962 FIN REC RESERVE CROWN LANDS GRANT		-		-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
6500-1963 FINLEY SHOWGROUND PRMF GRANT		-		-	-	-	-		-
6500-1964 FINLEY REC RESERVE PROJECT IN-KIND		-		-	-	-	-		-
6500-1965 BGN SPORTS GROUND DEMO & NEW SHED		-		-	-	-	-		-
6500-1966 BGN SPORTSGROUND PRMF GRANT		-		-	-	80,625	(80,625)	80,625	80,625
6500-1967 FIN RECREATION RESERVE PRMF GRANT		-		-	-	19,360	(19,360)	19,630	19,630
6600-1501 SECT.94 PUBLIC OPEN SPACE BAROOGA		-		-	-	-	-		-
6600-1502 SECT.94 PUBLIC OPEN SPACE BERRIGAN		-		-	-	-	-		-
6600-1503 SECT.94 PUBLIC OPEN SPACE FINLEY		-		-	-	-	-		-
6600-1504 SECT.94 PUBLIC OPEN SPACE TOCUMWAL		-		-	-	-	-		-
6600-1505 SECT 94 PUBLIC OPEN SPACE RES TRN		-		-	-	-	-		-
6600-1560 CLUB GRANTS CAT-3 TOC SKATE PARK		-		-	-	-	-	70,000	70,000
6600-1600 TOC REC RES TOILET RENO CONTRIBUTION			16,667	16,667	-	-	16,667		16,667
6600-1821 USER CHARGES - TOC FORESHORE RES		-		-	-	200	(200)	200	200
6600-1956 NSW MARITIME GRANT- TOCUMWAL BOAT RAMP		-		-	-	-	-		-
6600-1959 NSW MARITIME GRANT- TOCUMWAL FORESHORE RESTORATION		-		-	-	-	-		-
6600-1960 FORESHORE COMMITTEE- TOCUMWAL FORESHORE RESTORATION		-		-	-	-	-		-
6600-1961 FINLEY LAKE GRANT		-		-	-	-	-		-
6600-1962 TOC SKATE PARK	73,500	-		73,500	-	-	73,500		73,500
PARKSCAPINC PARKS AND RECREATION AREAS CAPITAL INCOME		-		-	-	-	-		-
RECRESERVECAPINC RECREATION RESERVES CAPITAL INCOME		16,667	(16,667)	-	-	-	-		-
RECREATION Total	47,870	(1,010,508)	(5,000)	(967,638)	(78,017)	(296,271)	(671,367)	67,035	(900,603)
SWIMMING POOL									
SWIMMING POOL EXPENSE	(10,000)	(405,090)	-	(415,090)	(8,215)	(137,021)	(278,069)	(12,865)	(427,955)
1716-0105 SWIMMING POOL GRANTS - BGN		(31,400)		(31,400)	-	(31,400)	-		(31,400)
1716-0107 SWIMMING POOL GRANTS - FIN		(35,600)		(35,600)	-	(35,600)	-		(35,600)
1716-0109 SWIMMING POOL GRANTS - TOC		(31,400)		(31,400)	-	(31,400)	-		(31,400)
1716-0114 BERRIGAN POOL LIFEGUARDS PAYS		(23,050)		(23,050)	-	-	(23,050)		(23,050)
1716-0115 BER SWIMMING POOL OPERATE EXP.		(26,000)		(26,000)	-	(161)	(25,839)		(26,000)
1716-0116 BER SWIMMING POOL INSURANCE		(1,200)		(1,200)	-	(1,200)	-		(1,200)
1716-0117 FIN SWIMMING POOL OPERATE EXP.		(26,000)		(26,000)	(38)	(202)	(25,798)		(26,000)
1716-0118 FINLEY POOL LIFEGUARDS PAYS		(30,740)		(30,740)	-	-	(30,740)		(30,740)
1716-0119 TOC SWIMMING POOL OPERATE EXP.		(17,000)		(17,000)	-	(1,658)	(15,342)		(17,000)
1716-0120 FIN SWIMMING POOL INSURANCE		(1,400)		(1,400)	-	(1,400)	-		(1,400)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1716-0121 TOCUMWAL POOL LIFEGUARDS PAYS		(23,050)		(23,050)	-	-	(23,050)		(23,050)
1716-0122 POOL LIFEGUARD UNIFORMS/ROSTER		(3,500)		(3,500)	-	-	(3,500)		(3,500)
1716-0123 TOC POOL INSURANCE		(1,100)		(1,100)	-	(1,100)	-		(1,100)
1716-0135 SWIMMING POOL BLDG MTCE - BGN		(5,000)		(5,000)	-	(254)	(4,746)		(5,000)
1716-0137 SWIMMING POOL BLDG MTCE - FINL		(5,000)		(5,000)	-	(387)	(4,613)		(5,000)
1716-0139 SWIMMING POOL BLDG MTCE - TOCU		(5,000)		(5,000)	(54)	(301)	(4,699)		(5,000)
1716-0150 SWIMMING POOLS - RISK M'MENT		-		-	-	-	-		-
1716-0155 POOL WATER TREATMENT EXPENSES		(35,500)		(35,500)	-	(558)	(34,942)		(35,500)
1716-0156 SUPERVISOR SALARY		(18,800)		(18,800)	-	-	(18,800)		(18,800)
1716-0505 SWIMMING POOL CAPITAL - BERRIG		-	(4,900)	(4,900)	-	-	(4,900)		(4,900)
1716-0510 SWIMMING POOL CAPITAL - FINLEY	(10,000)	-		(10,000)	-	-	(10,000)		(10,000)
1716-0515 SWIMMING POOL CAPITAL - TOCUMWAL		-		-	-	-	-		-
1716-0520 BGN - PRMF Grant Expenditure		-		-	(8,123)	(11,538)	11,538	(12,865)	(12,865)
6400-2500 SWIMMING POOL OTHER STRUCUTURES DEPCN		(66,600)		(66,600)	-	(16,650)	(49,950)		(66,600)
6400-2504 SWIMMING POOL BUILDINGS DEPCN		(12,850)		(12,850)	-	(3,213)	(9,638)		(12,850)
POOLCAPEXP SWIMMING POOLS CAPITAL EXPENDITURE		(4,900)	4,900	-	-	-	-		-
SWIMMING POOL REVENUE		145,840		145,840	-	12,865	132,975	12,865	158,705
6400-1828 USER CHARGES - SWIMMING POOLS		69,000		69,000	-	-	69,000		69,000
6400-1829 RECOVERIES FOR LIFEGUARDS		76,840		76,840	-	-	76,840		76,840
6400-1950 SWIMMING POOL GRANT RLCIP Rd 3		-		-	-	-	-		-
6400-1951 BGN POOL PRMF GRANT		-		-	-	12,865	(12,865)	12,865	12,865
POOLCAPINC SWIMMING POOLS CAPITAL INCOME		-		-	-	-	-		-
SWIMMING POOL Total	(10,000)	(259,250)	-	(269,250)	(8,215)	(124,156)	(145,094)	-	(269,250)
QUARRIES & PITS									
QUARRIES & PITS EXPENSE		(90,000)		(90,000)	-	(2,087)	(87,913)		(90,000)
1812-0105 PINE LODGE PIT OPERATING EXPEN		(86,600)		(86,600)	-	(1,237)	(85,363)		(86,600)
6920-2505 QUARRIES & PIT REMEDIATION - DEPCN		(2,900)		(2,900)	-	(725)	(2,175)		(2,900)
6920-2508 QUARRIES - DEPCN		(500)		(500)	-	(125)	(375)		(500)
QUARRIES & PITS REVENUE		90,000		90,000	-	-	90,000		90,000
6920-1500 PINE LODGE PIT REVENUE		90,000		90,000	-	-	90,000		90,000
6920-1505 PINE LODGE PIT REVENUE CONTRA		-		-	-	-	-		-

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		2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL		(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
6920-1510 OTHER GRAVEL PITS REVENUE		-	-	-	-	-	-	-	-	-
QUARRIES & PITS Total		-	-	-	-	-	(2,087)	2,087	-	-
SHIRE ROADS										
SHIRE ROADS EXPENSE		(2,560,137)	(9,170,086)	-	(11,730,223)	(849,472)	(2,492,643)	(9,224,999)	(43,610)	(11,773,833)
0011-0000	RURAL SEALED ROADS - MAINTENANCE	(398,800)	(398,800)		(398,800)	(1,140)	(67,187)	(331,613)		(398,800)
0013-0000	RURAL UNSEALED ROADS - MAINTENANCE	(568,300)	(568,300)		(568,300)	-	(282,849)	(285,451)		(568,300)
0021-0000	OTHER URBAN SEALED ROADS - MAINTENANCE	(541,200)	(541,200)		(541,200)	(995)	(179,409)	(361,791)		(541,200)
0023-0000	OTHER URBAN UNSEALED ROADS - MAINTENANCE	(63,000)	(63,000)		(63,000)	-	(6,992)	(56,008)		(63,000)
1414-0105	STREET & GUTTER CLEANING	(166,300)	(166,300)		(166,300)	(17,925)	(62,273)	(104,027)		(166,300)
1414-0110	RUBBISH COLLECTION BEACH AREAS	(33,300)	(33,300)		(33,300)	-	(699)	(32,601)		(33,300)
1905-0100	TOWN ENTRY - BAROOGA	-	-		-	-	-	-		-
1905-0200	TOWN ENTRY - BERRIGAN	-	-		-	-	-	-		-
1905-0300	TOWN ENTRY - FINLEY	(145,265)	-	(80,000)	(225,265)	(3,361)	(20,728)	(204,537)		(225,265)
1905-0400	TOWN ENTRY - TOCUMWAL	(204,624)	-		(204,624)	(4,218)	(14,042)	(190,582)		(204,624)
1910-0100	TOWN ENTRANCE DESIGN	-	-		-	-	-	-		-
1910-0316	RESEAL DENISON ST FIN	-	-	(55,503)	(55,503)	-	-	(55,503)		(55,503)
1910-0336	RESEAL SCOULLAR ST (OSBOURNE)	-	-	(2,440)	(2,440)	-	-	(2,440)		(2,440)
1910-0338	RESEAL MURRAY ST - SERVICE RD TO SWIM POOL	(13,275)	-		(13,275)	-	-	(13,275)		(13,275)
1910-0348	R/S BANKER ST 262-536	-	-		-	-	-	-		-
1910-0357	R/S McALLISTER ST 216-679	-	-	(12,789)	(12,789)	-	-	(12,789)		(12,789)
1910-0364	R/S HILL ST 0- 70	(2,268)	-		(2,268)	-	-	(2,268)		(2,268)
1910-0365	R/S HILL ST 70-392	(7,245)	-		(7,245)	-	-	(7,245)		(7,245)
1910-0366	R/S HILL ST 392-492	(3,300)	-		(3,300)	-	-	(3,300)		(3,300)
1910-0576	RESEAL BROWNE ST TOC	-	-	(1,572)	(1,572)	-	-	(1,572)		(1,572)
1910-0725	TUPPAL ST - MORRIS TO TOWN BEA	-	-		-	-	-	-		-
1910-0818	RESEAL HOWE ST FINLEY	-	-	(4,851)	(4,851)	-	-	(4,851)		(4,851)
1910-0822	RESEAL MURRAY ST FINLEY	-	-	(8,568)	(8,568)	-	-	(8,568)		(8,568)
1910-0823	RESEAL MURRAY ST (MARY LAWSON)	-	-	(4,113)	(4,113)	-	-	(4,113)		(4,113)
1910-0825	RESEAL MURRAY HUT DR 0-125	(4,560)	-		(4,560)	-	-	(4,560)		(4,560)
1910-0827	RESEAL TOCUMWAL ST FINLEY	-	-	(14,035)	(14,035)	-	-	(14,035)		(14,035)
1910-0832	RESEAL WARMATTA ST FIN	-	-	(10,840)	(10,840)	-	-	(10,840)		(10,840)
1910-0836	RESEAL NANGUNIA WIRUNA ST 455	-	-		-	-	-	-		-
1910-0837	RESEAL RILEY CRT 0-105	(15,000)	-		(15,000)	-	-	(15,000)		(15,000)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1910-0838 RESEAL OSBOURNE - BAROOGA ST		-		-	-	-	-		-
1910-0839 RESEAL TUPPAL ST		-	(7,347)	(7,347)	-	-	(7,347)		(7,347)
1910-0840 RESEAL HEADFORD ST MURRAY-ARCH		-		-	-	-	-		-
1910-0841 RESEAL HEADFORD ST OSBOUR-TONG		-		-	-	-	-		-
1910-0842 RESEAL BAROOGA ST NTH 203-337		-		-	-	-	-		-
1910-0843 RESEAL CHARLOTTE ST 752-871	(8,278)	-		(8,278)	-	-	(8,278)		(8,278)
1910-0844 RESEAL SHORT ST 59-350		-		-	-	-	-		-
1910-0857 RESEAL ULUPNA ST FINLEY			(2,769)	(2,769)	-	-	(2,769)		(2,769)
1910-0907 RESEAL BEASLY CRT TOC			(2,268)	(2,268)	-	-	(2,268)		(2,268)
1910-0910 RESEAL BRIDGE ST TOC			(14,165)	(14,165)	-	-	(14,165)		(14,165)
1910-0917 RESEAL DENILQUIN ST TOC			(5,639)	(5,639)	-	-	(5,639)		(5,639)
1910-0923 RESEAL GOLF LINKS DR TOC			(7,854)	(7,854)	-	-	(7,854)		(7,854)
1910-0925 RESEAL HENNESSY ST TOC			(4,396)	(4,396)	-	-	(4,396)		(4,396)
1910-0933 RESEAL KELLY ST TOC			(16,888)	(16,888)	-	-	(16,888)		(16,888)
1910-0980 RESEAL CALAWAY ST TOC			(5,156)	(5,156)	-	-	(5,156)		(5,156)
1911-0009 RESEAL COLDWELLS RD			(2,884)	(2,884)	-	-	(2,884)		(2,884)
1911-0062 RESEAL CROSBIES RD - BRIDGE		-		-	-	-	-		-
1911-0127 RESEAL OLD TOC BER RD		-		-	-	-	-		-
1911-0156 RESEAL VARIOUS INTERSECTIONS A		-	(35,000)	(35,000)	-	-	(35,000)		(35,000)
1911-0159 RESEAL KELLYS RD	(4,977)	-		(4,977)	-	-	(4,977)		(4,977)
1911-0187 BUS STOP CNR BRUCE BIRREL DR		-		-	-	-	-		-
1911-0212 RESEAL COBRAM RD		-	(11,711)	(11,711)	-	-	(11,711)		(11,711)
1911-0213 RESEAL SEPPELTS RD 0-60		-	(1,253)	(1,253)	-	-	(1,253)		(1,253)
1911-0218 RESEAL WOOLSHED RD 17950-18059		-		-	-	-	-		-
1911-0223 RESEAL DRAYTONS RD		-		-	-	-	-		-
1911-0228 R/S LARKINS RD 0-1780		-		-	-	-	-		-
1911-0285 WOODSTOCK - VARIOUS		-		-	-	-	-		-
1911-0302 RESEAL WOOLSHED ROAD 40-2562		-	(51,387)	(51,387)	-	-	(51,387)		(51,387)
1911-0303 RESEAL TUPPAL ROAD		-		-	-	-	-		-
1911-0307 RESEAL LOGIE BRAE RD	(30,000)	-		(30,000)	-	-	(30,000)		(30,000)
1911-0308 RESEAL MELROSE RD 4950-7250		-		-	-	-	-		-
1911-0309 RESEAL MURRAY ST TOCUMWAL	(13,000)	-		(13,000)	-	-	(13,000)		(13,000)
1911-0310 RESEAL OAKENFALL RD 0-3924	(49,000)	-		(49,000)	-	-	(49,000)		(49,000)
1911-0311 RESEAL OLD TOC RD 1907-2913	(17,000)	-		(17,000)	-	-	(17,000)		(17,000)
1911-0312 RESEAL PINEY RD 4576-6594	(38,000)	-	(24,014)	(62,014)	-	-	(62,014)		(62,014)
1911-0313 RESEAL PINEY RD 00-2400	(47,000)	-	(31,080)	(78,080)	-	-	(78,080)		(78,080)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1911-0314 RESEAL STH COREE RD 2459-3708	(34,000)	-	(27,041)	(61,041)	-	-	(61,041)		(61,041)
1911-0315 RESEAL STH COREE RD 8320-8777		-		-	-	-	-		-
1911-0316 RESEAL YARRAWONGA RD 0-2676		-	-	-	-	-	-		-
1911-0565 BROUGHANS RD -WEST END		-	(17,640)	(17,640)	-	-	(17,640)		(17,640)
1912-0003 RESHEET ENNAL RD			(90,000)	(90,000)	-	-	(90,000)		(90,000)
1912-0025 RESHEET YUBA RD			(98,000)	(98,000)	-	-	(98,000)		(98,000)
1912-0045 RESHEET AUBURN MOMALONG RD		-		-	-	-	-		-
1912-0071 RESHEET SULLIVANS RD		-	(84,000)	(84,000)	-	-	(84,000)		(84,000)
1912-0073 RESHEET DUNCANS RD		-		-	-	-	-		-
1912-0086 RESHEET MCDONALDS RD				-	-	(12,544)	12,544	(12,545)	(12,545)
1912-0088 RESHEET MCALLISTERS ROAD		-		-	-	-	-		-
1912-0114 RESHEET COULTERS RD				-	-	(38,065)	38,065	(38,065)	(38,065)
1912-0121 FIRE BREAKS - RURAL UNSEALED R		-		-	-	-	-		-
1912-0138 RESHEET HAYFIELDS RD			(266,000)	(266,000)	-	-	(266,000)	50,000	(216,000)
1912-0139 RESHEET WARATAH RD SH20 to PYL		-		-	-	-	-		-
1912-0144 RESHEET HOGANS RD			(39,000)	(39,000)	-	-	(39,000)		(39,000)
1912-0157 RESHEET FEGANS RD SH20 RENOLYD		-		-	-	-	-		-
1912-0241 RESHEET ADCOCKS RD LANGUNYAH		-		-	-	-	-		-
1912-0242 RESHEET EDNIES RD YARRAWONGA		-		-	-	-	-		-
1913-0543 BUCHANANS RD - GUNNAMARA WIRUN		-		-	-	-	-		-
1913-0544 BENT ST - END SEAL TO BAROOGA		-		-	-	-	-		-
1913-0552 HARRIS ST - FLYNN ST HAYES ST	(25,000)	-		(25,000)	-	-	(25,000)		(25,000)
1913-0553 LANE 961 - BRUTON ST BAROOGA		-		-	-	-	-		-
1913-0554 CHANTER ST - RAILWAY TO JERSEY	(68,939)	-		(68,939)	(1,069)	(2,809)	(66,130)		(68,939)
1913-0621 TAKARI ST BGA			(32,000)	(32,000)	(731)	(28,339)	(3,661)		(32,000)
1913-0706 WILLIAM ST - HAMPDEN ST TO EAS	(64,003)	-		(64,003)	(22,294)	(48,867)	(15,136)		(64,003)
1913-0801 KELLY ST - SHORT ST TO EMILY		-		-	-	-	-		-
1913-0820 DENISON ST - WOLLAMAI TO WARMA		-		-	-	-	-		-
1913-0823 DRUMMOND ST-RAILWAY TO DROHAN	(10,000)	-		(10,000)	-	-	(10,000)		(10,000)
1913-0824 HAMPDEN ST & MURRAY HUT DR	(14,000)	-		(14,000)	-	-	(14,000)		(14,000)
1913-0825 TONGS ST - HAMILTON TO 400M	(51,483)	-		(51,483)	-	-	(51,483)		(51,483)
1913-0841 JERILDERIE ST- HORSFALL TO NANG			(20,000)	(20,000)	-	-	(20,000)		(20,000)
1913-0842 JERILDERIE ST - NANGUNIA TO ORR			(16,000)	(16,000)	-	-	(16,000)		(16,000)
1913-0845 MCALLISTER ST - HEADFORD TO OSB			(60,000)	(60,000)	-	-	(60,000)		(60,000)
1914-0186 SILO RD - Newell Hwy to Tuppal		-		-	-	(515)	(0)		-
1914-0316 YARRAWONGA RD 00 to 2676				-	-	(7,455)	7,455		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1914-0563 TUPPAL RD - SH17 TO RAILWAY	-	-	-	-	-	-	-	-	-
1914-0567 BROUGHANS RD -1900M-3200M EAST	-	-	-	-	-	-	-	-	-
1914-0576 BROWNS RD - SH17 TO OLD ADCOCK	(10,595)	-	-	(10,595)	-	-	(10,595)	-	(10,595)
1914-0577 THORNBURNS RD-MR550 TO MARION	-	-	-	-	-	-	-	-	-
1914-0580 STH COREE RD-DUNCANS RD	-	-	-	-	-	-	-	-	-
1914-0581 WOODSTOCK RD-DENISON	-	-	-	-	-	-	-	-	-
1914-0584 BROUGHANS RD - 3500M to 5500M	(523,429)	-	-	(523,429)	(58,562)	(60,581)	(462,849)	-	(523,429)
1914-0587 PLUMPTON RD - TONGS TO HUESTONS	-	-	(95,000)	(95,000)	-	(10,549)	(84,451)	-	(95,000)
1914-0588 LOWER RIVER RD	-	-	(300,000)	(300,000)	-	(51,986)	(248,014)	-	(300,000)
1914-0589 SILO RD - TUPPAL RD TO SH17	(685,374)	-	-	(685,374)	(622,756)	(698,920)	19,187	(19,000)	(704,374)
1914-0590 TUPPAL RD - LEVEE SECT	-	-	(457,000)	(457,000)	-	-	(457,000)	-	(457,000)
1914-0591 WOOLSHED RD 65M STH CARRUTHERS	-	-	-	-	-	-	-	-	-
1914-0592 YARRAWONGA RD	-	-	(760,000)	(760,000)	-	-	(752,545)	-	(760,000)
1914-0593 CROSBIES RD	-	-	(130,000)	(130,000)	-	-	(130,000)	-	(130,000)
1914-0595 BACK BAROOGA RD STH CARRAMAR	-	-	(20,000)	(20,000)	-	-	(20,000)	-	(20,000)
1914-0597 HOWE ST - TONGS TO PLUMPTONS	-	-	(20,000)	(20,000)	-	-	(20,000)	-	(20,000)
1914-0598 JAMES CRT - LOWER RIVER RD	(26,883)	-	-	(26,883)	-	-	(26,883)	-	(26,883)
1914-0599 PEPPERTREE RD - WOOLSHED RD	-	-	(100,000)	(100,000)	-	-	(100,000)	-	(100,000)
1915-0150 LGSA - ROADSIDE VEGETATION PRO	-	-	-	-	-	-	-	-	-
1915-0150 LGSA - ROADSIDE VEGETATION PROJECT	-	-	-	-	-	-	-	-	-
1915-0176 RURAL ADDRESSING EXPENSE	-	-	-	-	-	-	-	-	-
1915-0513 CLEARZONES - ROADSIDE HAZARD	(32,265)	-	(75,000)	(107,265)	(1,364)	(47,280)	(59,986)	-	(107,265)
1916-0105 K&G MTCE & REPAIRS	-	(15,500)	-	(15,500)	-	(10,158)	(5,342)	-	(15,500)
1916-0554 CHANTER ST-RAILWAY TO JERSEY	(30,000)	-	-	(30,000)	-	(11,722)	(18,278)	-	(30,000)
1916-0640 WILLIAM ST - HAMPDEN TO EAST	-	-	-	-	(19)	(8,947)	8,947	-	-
1916-0822 MURRAY ST - HEADFORD TO OSBORNE (TP)	-	-	-	-	-	(9)	9	-	-
1916-0823 TUPPAL RD SH17 TO RAILWAY	-	-	-	-	-	-	-	-	-
1916-0824 COBRAM ST TOC	-	-	-	-	-	-	-	-	-
1916-0825 KELLY ST NTH MOTTEL TO COBRAM S	-	-	-	-	-	-	-	-	-
1916-0826 DRUMMOND ST RAILWAY-DROHAN ST	(18,000)	-	-	(18,000)	-	-	(18,000)	-	(18,000)
1916-0837 TUPPAL ST FINLEY	-	-	-	-	-	-	-	-	-
1916-0838 TOC TOWN ENTRIES - DEAN ST	-	-	-	-	-	-	-	-	-
1916-0839 HAMPDEN ST & MURRAY HUT DR	-	-	-	-	-	-	-	-	-
1916-0840 TAKARI ST BGA	-	-	(12,000)	(12,000)	-	(6,021)	(5,979)	-	(12,000)
1916-0841 JERILDERIE ST - HORSFALL TO NA	-	-	(30,000)	(30,000)	-	-	(30,000)	-	(30,000)
1916-0842 JERILDERIE ST - NANGUNIA TO OR	-	-	(25,200)	(25,200)	-	-	(25,200)	-	(25,200)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1916-0845 MCALLISTER ST - HEADFORD TO OS			(75,000)	(75,000)	-	-	(75,000)	50,000	(25,000)
1916-0932 JERSEY ST CHANTER - TUPPAL				-	(45)	(4,423)	4,423	(32,000)	(32,000)
1917-0105 FOOTPATH MTCE & REPAIRS		(15,000)		(15,000)	(73)	(2,025)	(12,975)		(15,000)
1917-0517 STREET FURNITURE - VARIOUS		(4,000)		(4,000)	-	(211)	(3,789)		(4,000)
1917-0541 NEW FOOTPATHS - VARIOUS LOCATIONS		(10,000)	(10,000)	(20,000)	-	-	(20,000)		(20,000)
1917-0554 FOOTPATH PROVISION OF PRAM CRO		-		-	-	-	-		-
1917-0619 TUPPAL RD - BRIDGE TO NEWELL H		-		-	-	-	-		-
1917-0648 TAKARI ST NANGUNIA ST TO SNELL	(76,808)	-		(76,808)	-	-	(76,808)		(76,808)
1917-0650 2 KERB INT DRUMMND & CHANTER	(1,000)	-		(1,000)	-	-	(1,000)		(1,000)
1917-0651 COBRAM ST-RACECOURSE TO TOWN		-		-	-	-	-		-
1917-0653 2 KERB RAMP INT TUPPAL & COREE	(2,000)	-		(2,000)	-	-	(2,000)		(2,000)
1917-0654 2 KERB RAMP INT TUPPAL&TOCUMWA	(2,000)	-		(2,000)	-	-	(2,000)		(2,000)
1917-0656 TUPPAL ST MURRAY TO TOCUMWAL	(58,378)	-		(58,378)	-	-	(58,378)		(58,378)
1917-0658 MURRAY-BOAT RAMP TO DENILIQVIN		-		-	-	-	-		-
1917-0659 TUPPAL RD PATH END - BRIDGE ST	(3,500)	-		(3,500)	-	-	(3,500)		(3,500)
1917-0661 BUCHANANS RD HUGHES ST-LAWSON	(40,000)	-		(40,000)	-	(26,845)	(13,155)		(40,000)
1917-0662 DRUMMOND ST CHANTER-CORCORAN	-	-		-	-	-	-		-
1917-0663 COBRAM ST ALEXANDER TO SOUTH	(37,688)	-		(37,688)	(31,942)	(31,942)	(5,746)		(37,688)
1917-0664 MURRAY ST HEADFORD TO OSBOURNE	(45,000)	-		(45,000)	-	-	(45,000)		(45,000)
1917-0665 BRUTON ST END TO ANTHONY AVE	(50,000)	-	(50,000)	(100,000)	-	-	(100,000)		(100,000)
1917-0666 HENNESY ST CHARLOTTE TO HANNAH	(47,000)	-		(47,000)	(41,682)	(41,682)	(5,318)		(47,000)
1917-0667 LAWSON DR BGA			(40,000)	(40,000)	-	-	(40,000)		(40,000)
1917-0668 NANGUNIA ST BGA			(38,000)	(38,000)	-	-	(38,000)		(38,000)
1917-0669 CARTER ST BGN			(12,000)	(12,000)	-	-	(12,000)		(12,000)
1917-0670 COREE ST FIN			(42,000)	(42,000)	-	-	(42,000)		(42,000)
1917-0671 HUTSONS RD TOC			(35,000)	(35,000)	-	-	(35,000)		(35,000)
1917-0672 WALKING TRACK TO PUMPS BEACH			(60,000)	(60,000)	-	-	(60,000)		(60,000)
1918-0105 STREET LIGHTING - Operations		(75,827)		(75,827)	-	(14,178)	(61,649)		(75,827)
1918-0106 STREET LIGHTING - ELECTRICITY		(192,490)		(192,490)	-	(22,559)	(169,931)		(192,490)
1918-0107 INSTALLATION POWER CABLING UN		-		-	-	-	-		-
1918-0515 STREET LIGHTING IN TOWNS		-		-	(41,295)	(41,295)	41,295	(42,000)	(42,000)
1919-0105 ROADS & INFRASTRUCTURE ADMIN C		(1,017,116)		(1,017,116)	-	-	(1,017,116)		(1,017,116)
1922-0105 BUS SHELTERS ROUTINE MTCE & RE		(1,500)		(1,500)	-	(200)	(1,300)		(1,500)
7060-2510 DEPCN - URBAN ROADS SEALED		(414,700)		(414,700)	-	(103,675)	(311,025)		(414,700)
7070-2510 DEPCN - URBAN ROADS UNSEALED		-		-	-	-	-		-
7100-2510 DEPCN - RURAL SEALED ROADS		(1,310,600)		(1,310,600)	-	(327,650)	(982,950)		(1,310,600)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
7100-2610 DEPCN - RURAL BRIDGES		(29,900)		(29,900)	-	(7,475)	(22,425)		(29,900)
7150-2510 DEPCN - REGIONAL ROADS		(445,500)		(445,500)	-	(111,375)	(334,125)		(445,500)
7150-2610 DEPCN - REGIONAL BRIDGES		(60,600)		(60,600)	-	(15,150)	(45,450)		(60,600)
7150-2620 DEPCN - CULVERTS		(18,850)		(18,850)	-	(4,713)	(14,138)		(18,850)
7200-2510 DEPCN - RURAL UNSEALED ROADS		-		-	-	-	-		-
7300-2510 KERB & GUTTER DEPCN		(167,700)		(167,700)	-	(41,925)	(125,775)		(167,700)
7500-2510 FOOTPATH DEPCN		(65,500)		(65,500)	-	(16,375)	(49,125)		(65,500)
FOOTPATHSCAPEXP FOOTPATHS CAPITAL EXPENDITURE		(287,000)	287,000	-	-	-	-		-
K&GCAPEXP KERB & GUTTER CAPITAL EXPENDITURE		(142,200)	142,200	-	-	-	-		-
RURALCONSCAPEXP RURAL SEALED CONSTRUCTION CAPITAL EXPENDITURE		(1,957,000)	1,957,000	-	-	-	-		-
RURALSEALEDCAPEXP RURAL SEALED RESEALS CAPITAL EXPENDITURE		(202,010)	202,010	-	-	-	-		-
RURALUNSEALEDCAPEXP RURAL UNSEALED RESHEET CAPITAL EXPENDITURE		(577,000)	577,000	-	-	-	-		-
TOWNSCAPECAPEXP TOWNSCAPE WORKS CAPITAL EXPENDITURE		(80,000)	80,000	-	-	-	-		-
URBANCONSCAPEXP URBAN ROADS CONSTRUCTION CAPITAL EXPENDITURE		(128,000)	128,000	-	-	-	-		-
URBANRESEALCAPEXP URBAN RESEALS CAPITAL EXPENDITURE		(181,193)	181,193	-	-	-	-		-
SHIRE ROADS REVENUE	891,494	3,496,783	-	4,388,277	-	1,680,076	2,708,201	60,552	4,448,829
7100-1500 RURAL ADDRESSING INCOME		-		-	-	-	-		-
7100-1550 ROADS SUNDRY INCOME		-		-	-	-	-		-
7100-1950 RURAL LOCAL ROADS GRANT (RLR) (FAG)		1,276,343		1,276,343	-	319,435	956,908		1,276,343
7100-1951 R2R ROADS TO RECOVERY GRANT		1,997,240		1,997,240	-	620,618	1,376,622		1,997,240
7100-1953 RFS HAZARD REDUCTION GRANT	10,000	10,000		20,000	-	-	20,000		20,000
7100-1954 RMS DISASTER RECOVERY FUNDING - FLOOD DAMAGE		-		-	-	-	-		-
7100-1955 LGSA GRANT - ROADSIDE VEGETATION		-		-	-	-	-		-
7100-1956 Connected Corridor Project Funding		-		-	-	-	-		-
7100-1957 Fixing Country Roads Grant	827,626	-		827,626	-	698,796	128,830		827,626
7100-1958 RMS SAFER ROADS PROGRAM	53,868	-		53,868	-	-	53,868		53,868
7150-1950 RAMROC Weed Control Funding		-		-	-	-	-		-
7300-1600 KERB & GUTTER REFUND		-		-	-	-	-		-
7300-1601 K&G BUCHANANS RD - WIRUNA TO HUGHES		-		-	-	-	-		-
7300-1646 K&G NANGUNIA ST - HUGHES TO WIRUNA		-		-	-	-	-		-
7300-1649 K&G HENNESSY ST - EMILY TO HANNAH		-		-	-	-	-		-
7300-1650 K&G KELLY ST - CHARLOTTE TO EMILY		-		-	-	-	-		-
7300-1651 K&G JERILDERIE ST -HENNESSY TO KELLY		-		-	-	-	-		-
7300-1653 NANGUNIA ST - HUGHES TO WIRUNA -EAST		-		-	-	-	-		-
7300-1654 HANNAH ST - ADAMS TO KELLY		-		-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
7300-1655 HENNESSY ST - BERRIGAN TO JERILDERIE	-	-	-	-	-	-	-	-	-
7300-1656 KELLY ST - EMILY TO HANNAH	-	-	-	-	-	-	-	-	-
7300-1657 KELLY ST-JERILDERIE TO SHORT -OWNERS	-	-	-	-	-	-	-	-	-
7300-1658 KELLY ST-JERILDERIE TO SHORT -DEVELO	-	-	-	-	-	-	-	-	-
7300-1659 HOWARD ST - BANKER ST TO MACFARLAND	-	-	-	-	-	-	-	-	-
7300-1660 WELLS ST - WEST QUIRK ST	-	-	-	-	-	-	-	-	-
7300-1661 COBRAM ST - WHITE ST TO KELLY ST	-	-	-	-	-	-	-	-	-
7300-1662 KELLY ST - SHORT ST TO EMILY ST	-	-	-	-	-	-	-	-	-
7300-1663 K&G Buchanans Rd -Gunnamara - Wiruna	-	-	-	-	-	-	-	-	-
7300-1664 K&G - Tuppall St Roundabout to Bridge	-	-	-	-	-	-	-	-	-
7300-1665 K&G COBRAM ST TOC	-	-	-	-	-	-	-	-	-
7300-1666 K & G DRUMMOND ST RAILWAY TO DROHAN	-	-	-	-	-	-	-	-	-
7300-1667 K & G HARRIS ST FLYNN TO HAYES ST	-	-	-	-	-	-	-	-	-
7300-1668 K & G Jerilderie St - Horsfall to Na	-	-	40,000	40,000	-	-	40,000	-	40,000
7300-1669 K & G Jerilderie St - Nangunia to Or	-	-	33,200	33,200	-	-	33,200	-	33,200
7300-1950 MURRAY ST - HEADFORD TO OSBRORNE RMS FUNDING	-	-	-	-	-	-	-	-	-
7300-1951 K&G - RMS SH20 Finley	-	-	-	-	-	-	-	-	-
7500-1652 F/PATH MURRAY ST - NTH OF ATKINSON E	-	-	-	-	-	-	-	-	-
7500-1653 F/PATH MURRAY ST-BOWLING CLUB TO LAK	-	-	-	-	-	-	-	-	-
7500-1654 DENILIQUN & JERILDERIE STS BICYCLE	-	-	-	-	-	-	-	-	-
7500-1655 F/PATH DENILIQUN RD- DEAN TO COWLEY	-	-	-	-	-	-	-	-	-
7500-1656 F/PATH DENILIQUN RD-COWLEY TO ANZAC	-	-	-	-	-	-	-	-	-
7500-1657 F/PATH MURRAY ST-BRUTON TO MURRAY HA	-	-	23,000	23,000	-	-	23,000	-	23,000
7500-1658 F/PATH LAWSON DR	-	-	17,000	17,000	-	-	17,000	-	17,000
7500-1659 F/PATH CHARLOTTE ST - HENNESSY TO KELLY	-	-	-	-	-	-	-	-	-
7500-1660 F/PATH NANGUNIA ST BGA	-	-	15,000	15,000	-	-	15,000	-	15,000
7500-1661 F/PATH CARTER ST BGN	-	-	3,000	3,000	-	-	3,000	-	3,000
7500-1662 F/PATH CORREE ST FIN	-	-	20,000	20,000	-	-	20,000	-	20,000
7500-1663 F/PATH HUTSONS TOC	-	-	16,000	16,000	-	-	16,000	-	16,000
7500-1823 FOOTPATH DENISON ST - WARMATT INTERS	-	-	-	-	-	-	-	-	-
7500-1825 NANGUNIA ST - BANKER TO WIRUNA	-	-	-	-	-	-	-	-	-
7500-1826 CHANTER ST-DRUMMOND TO MITCHELL -STH	-	-	-	-	-	-	-	-	-
7500-1827 STEWART ST - DRUMMOND TO MITCHELL -N	-	-	-	-	-	-	-	-	-
7500-1828 STEWART ST - MITCHELL TO COBRAM	-	-	-	-	-	-	-	-	-
7500-1829 HEADFORD ST - DENISON TO TOCUMWAL	-	-	-	-	-	-	-	-	-
7500-1830 DENISON ST - ABUTTING ROTARY PARK	-	-	-	-	-	-	-	-	-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
7500-1831 OSBORNE ST - ROTARY PARK TO MURRAY	-	-	-	-	-	-	-	-	-
7500-1832 WARMATTA ST - COREE TO TOCUMWAL	-	-	-	-	-	-	-	-	-
7500-1833 TOCUMWAL ST - WARMATTA TO WOLLAMAI	-	-	-	-	-	-	-	-	-
7500-1834 TUPPAL RD - BRIDGE TO NEWELL HWY	-	-	-	-	-	-	-	-	-
7500-1835 FINLEY ST - MURRAY TO DUFF	-	-	-	-	-	-	-	-	-
7500-1837 HUGHES ST - HAY ST TO BUCHANANS RD	-	-	-	-	-	-	-	-	-
7500-1838 WOLLAMAI ST -COREE ST TO TOC ST	-	-	-	-	-	-	-	-	-
7500-1839 COWLEY ST - DENI ST TO FINLEY ST	-	-	-	-	-	-	-	-	-
7500-1840 FINLEY ST - DUFF ST TO COWLEY ST	-	-	-	-	-	-	-	-	-
7500-1841 BANKER ST - VERMONT TO AMAROO	-	-	-	-	-	-	-	-	-
7500-1842 VERMONT ST - BANKER TO HUGHES	-	-	-	-	-	-	-	-	-
7500-1843 DRUMMOND ST - CHANTER TO STEWART	-	-	-	-	-	-	-	-	-
7500-1844 Footpath Barooga St Murray - Morris	-	-	-	-	-	-	-	-	-
7500-1845 Footpath Jerilderie St Momalong - PO	-	-	-	-	-	-	-	-	-
7500-1846 Footpath Corcoran Sth to Drummond	-	-	-	-	-	-	-	-	-
7500-1847 Footpath Drummond St Chanter to Cor	-	-	-	-	-	-	-	-	-
7500-1848 Footpath Int Drummond Chanter St	-	-	-	-	-	-	-	-	-
7500-1849 Footpath Int Tuppal Denison St	-	-	-	-	-	-	-	-	-
7500-1850 Footpath Int Tuppal Coree St	-	-	-	-	-	-	-	-	-
7500-1851 Footpath Int Tuppal Tocumwal St	-	-	-	-	-	-	-	-	-
7500-1852 Footpath Tuppal St Murray to Tocumwa	-	-	-	-	-	-	-	-	-
7500-1853 Footpath Int Boat Ramp Rd Murray St	-	-	-	-	-	-	-	-	-
7500-1854 Footpath Takari St Nangunia Snell Rd	-	-	-	-	-	19,175	(19,175)	19,175	19,175
7500-1855 Walking Cycling Track	-	-	-	-	-	-	-	-	-
7500-1856 Footpath Int Corcoran and Drummond	-	-	-	-	-	-	-	-	-
7500-1857 Footpath Buchanans Rd Hughes to Laws	-	-	-	-	-	11,210	(11,210)	11,210	11,210
7500-1858 Footpath Cobram St Alexander to Sout	-	-	-	-	-	-	-	-	-
7500-1859 Footpath Murray St Headford to Osbor	-	-	-	-	-	-	-	-	-
7500-1860 Footpath Bruton St end to Anthony Av	-	-	-	-	-	-	-	-	-
7500-1861 Footpath Hennesy St Charlotte to Han	-	-	-	-	-	10,842	(10,842)	10,842	10,842
7500-1862 Footpath Jersey St Chanter to Tuppal	-	-	-	-	-	-	-	19,325	19,325
7500-1950 FOOTPATHS - RTA FUNDING PAMP	-	-	-	-	-	-	-	-	-
7780-1950 RTA - BUS BAY GRANT REVENUE	-	-	-	-	-	-	-	-	-
7780-1952 DEPT TRANSPORT CPTIGS BUS STOP GRANT	-	-	-	-	-	-	-	-	-
7900-1950 STREET LIGHTING SUBSIDY	-	46,000	-	46,000	-	-	46,000	-	46,000
FOOTPATHSCAPINC FOOTPATHS CAPITAL INCOME	-	94,000	(94,000)	-	-	-	-	-	-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
K&GCAPINC KERB & GUTTER CAPITAL INCOME		73,200	(73,200)	-	-	-	-		-
RURALCONSCAPINC RURAL SEALED CONSTRUCTION CAPITAL INCOME		-		-	-	-	-		-
RURALSEALEDCAPIINC RURAL SEALED RESEALS CAPITAL INCOME		-		-	-	-	-		-
RURALUNSEALEDCAPIINC RURAL UNSEALED RESHEET CAPITAL INCOME		-		-	-	-	-		-
TOWNSCAPECAPINC TOWNSCAPE WORKS CAPITAL INCOME		-	-	-	-	-	-		-
URBANCONSCAPINC URBAN ROADS CONSTRUCTION CAPITAL INCOME		-		-	-	-	-		-
URBANRESEALCAPIINC URBAN RESEALS CAPITAL INCOME		-		-	-	-	-		-
SHIRE ROADS Total	(1,668,643)	(5,673,303)	-	(7,341,946)	(849,472)	(812,567)	(6,516,798)	16,942	(7,325,004)
AERODROMES									
AERODROMES EXPENSE		(1,112,600)	-	(1,112,600)	(9,708)	(48,576)	(1,064,024)		(1,112,600)
1911-0183 TOC-AERO RUNWAY 9-27 BITUMEN		-		-	-	-	-		-
1920-0115 BGN AERODROME GROUNDS MTCE		(2,000)		(2,000)	-	(541)	(1,459)		(2,000)
1920-0170 TOC AERODROME OPERATING EXPENS		(60,000)		(60,000)	(9,708)	(38,017)	(21,983)		(60,000)
1920-0171 TOC AERODROME - INSURANCE		(1,300)		(1,300)	-	(1,300)	-		(1,300)
1920-0172 LIBERATOR INSURANCE		(110)		(110)	-	(110)	-		(110)
1920-0175 TOC AERODROME BLDG MTCE		(3,000)		(3,000)	-	(482)	(2,518)		(3,000)
1920-0184 TOC AERO RUNWAY 18-36 HEAVY PA		-	(75,000)	(75,000)	-	-	(75,000)		(75,000)
1920-0187 TOC AERO PERIMETER AND TAXIWAY		-		-	-	-	-		-
1920-0190 AERODROME SUBDIVISION WORKS		-	(790,000)	(790,000)	-	(576)	(789,424)		(790,000)
1920-0195 AERODROME MBFC KITCHEN RENO		-	(25,000)	(25,000)	-	-	(25,000)		(25,000)
1920-0200 AERODROME ADMIN CHARGES		(25,990)		(25,990)	-	-	(25,990)		(25,990)
7700-2026 AERODROME TRANSFER TO RESERVE		(50,000)	(50,000)	(100,000)	-	-	(100,000)		(100,000)
7700-2500 AERODROME EQUIPMENT DEPCN		-		-	-	-	-		-
7700-2504 AERODROME BLDG DEPCN		(9,000)		(9,000)	-	(2,250)	(6,750)		(9,000)
7700-2510 AERODROME RUNWAY DEPCN		(20,800)		(20,800)	-	(5,200)	(15,600)		(20,800)
7700-2520 AERODROME LAND IMPROVEMENTS DEPCN		(400)		(400)	-	(100)	(300)		(400)
AERODROMECAPEXP AERODROME CAPITAL WORKS EXPENDITURE		(940,000)	940,000	-	-	-	-		-
AERODROMES REVENUE		904,087	-	904,087	-	2,076	902,011		904,087
7700-1500 AERODROME SUNDRY INCOME TOC		6,500		6,500	-	1,460	5,040		6,500
7700-1502 AERODROME USER FEES INCOME		15,000		15,000	-	617	14,383		15,000
7700-1600 AERODROME MBFC CONTRIBUTION		-	16,667	16,667	-	-	16,667		16,667
7700-1827 AERODROME - SALE OF LAND		-		-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
7700-1926 AERODROME TRANSFER FROM RESERVE		531,000		531,000	-	-	531,000		531,000
7700-1951 AERODROME CAPITAL GRANT			334,920	334,920	-	-	334,920		334,920
AERODROME CAPINC AERODROME CAPITAL WORKS INCOME		351,587	(351,587)	-	-	-	-		-
AERODROMES Total		(208,513)	-	(208,513)	(9,708)	(46,500)	(162,013)		(208,513)
CAR PARKING									
CAR PARKING EXPENSE		(7,600)		(7,600)	-	(1,900)	(5,700)		(7,600)
7750-2504 PARKING AREAS - DEPRECIATION EXPENSE		(7,600)		(7,600)	-	(1,900)	(5,700)		(7,600)
CAR PARKING REVENUE		-		-	-	-	-		-
7750-1501 SECT.94 CONTRIB CAR PARK BAROOGA		-		-	-	-	-		-
7750-1502 SECT.94 CONTRIB CAR PARK BERRIGAN		-		-	-	-	-		-
7750-1503 SECT.94 CONTRIB CAR PARK FINLEY		-		-	-	-	-		-
7750-1504 SECT. 94 CONTRIB CAR PARK TOCUMWAL		-		-	-	-	-		-
CAR PARKING Total		(7,600)		(7,600)	-	(1,900)	(5,700)		(7,600)
RMS									
RMS EXPENSE		(1,056,000)	-	(1,056,000)	-	(141,887)	(914,113)	-	(1,056,000)
0015-0226 MR226 NANGUNIA ST & HUGHES ST		-		-	-	(4,725)	4,725	(5,000)	(5,000)
0015-0356 MR356 BERRIGAN - OAKLANDS RD		-		-	-	(11,694)	11,694	(12,000)	(12,000)
0015-0363 MR363 BERRIGAN - BAROOGA RD		-		-	-	(44,006)	44,006	(44,000)	(44,000)
0015-0550 MR550 TOCUMWAL - MULWALA RD		-		-	-	(69,855)	69,855	(70,000)	(70,000)
0015-0564 MR564 BERRIGAN - JERILDERIE RD		-		-	-	(11,606)	11,606	(12,000)	(12,000)
0015-0999 RTA MR BLOCK GRANT BUDGET ONLY		(706,000)	-	(706,000)	-	-	(706,000)	143,000	(563,000)
0015-1226 MR226 CAPITAL PROJECTS		-		-	-	-	-		-
0015-1363 MR363 CAPITAL PROJECTS		-		-	-	-	-		-
0015-1550 MR550 CAPITAL PROJECTS		-		-	-	-	-		-
0015-1564 MR564 CAPITAL PROJECTS		-		-	-	-	-		-
0015-5363 MR363		-		-	-	-	-		-
0015-6363 RECO MR 363 RIV HWY TO COB ST		-		-	-	-	-		-
0015-7226 MR226 NANGUNIA ST 10/11 PROJEC		-		-	-	-	-		-
0015-9999 Block Grant - UNSPENT FUNDS		-		-	-	-	-		-

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
1956-1000 RTA REGIONAL ROAD REPAIR BUDGET		(350,000)	-	(350,000)	-	-	(350,000)		(350,000)
1956-1011 MR550 REHAB/WIDEN 76.867 - 79.23		-	-	-	-	-	-		-
1956-1012 MR550 REHAB/WIDEN 80.226 - 81.22		-	-	-	-	-	-		-
1956-1013 MR356 REHAB/WIDEN 30.00-32.51		-	-	-	-	-	-		-
1956-1014 MR356 REHAB/WIDEN 17781-17361		-	-	-	-	-	-		-
RMS REVENUE		1,056,000	-	1,056,000	-	207,250	848,750		1,056,000
7810-1950 RTA - M&I PROGRAM - BLOCK GRANT		531,000	-	531,000	-	207,250	323,750		531,000
7830-1950 RTA REHABILITATION WORKS FUNDING		175,000	-	175,000	-	-	175,000		175,000
RMSCAPINCOME - PART 7810-1950 BLOCK GRANT		350,000	-	350,000	-	-	350,000		350,000
RMS Total		-	-	-	-	65,363	(65,363)	-	-
CARAVAN PARKS									
CARAVAN PARKS EXPENSE		(20,150)		(20,150)	-	(9,194)	(10,956)	(1,500)	(21,650)
2011-0105 TOC CARAVAN PARK OPERATING EXP		-	-	-	-	-	-		-
2011-0108 TOC CARAVAN PARK INSURANCE EXP		(2,100)	-	(2,100)	-	(2,100)	-		(2,100)
2011-0120 BGN CARAVAN PARK OPERATING EXP		(500)	-	(500)	-	(1,966)	1,466	(1,500)	(2,000)
2011-0125 BGN CARAVAN PARK - INSURANCE		(500)	-	(500)	-	(500)	-		(500)
2011-0126 BGN CARAVAN PARK DONATIONS EXP		(5,000)	-	(5,000)	-	-	(5,000)		(5,000)
2011-0135 BGN CARAVAN PARK BLDG MTCE		(2,000)	-	(2,000)	-	(2,115)	115		(2,000)
8200-2504 CARAVAN PARK DEPCN		(10,050)	-	(10,050)	-	(2,513)	(7,538)		(10,050)
CARAVAN PARKS REVENUE		38,000		38,000	-	13,067	24,933		38,000
8200-1890 TOC CARAVAN PARK LEASE		38,000	-	38,000	-	13,067	24,933		38,000
8200-1895 BGN CARAVAN PARK LEASE		-	-	-	-	-	-		-
CARAVAN PARKS Total		17,850		17,850	-	3,873	13,977	(1,500)	16,350
TOURISM & AREA PROMOTION									
TOURISM & AREA PROMOTION EXPENSE		(117,444)		(90,922)	(208,366)	(51)	(22,735)	(185,631)	(208,366)
2012-0120 TOC TOURISM INFO OPERATING EXP		-	-	-	-	-	-		-
2012-0122 TOC TOURISM INFO BLDG MTCE		-	-	-	(51)	(596)	596		-
2012-0124 TOC TOURISM INFO - INSURANCE		-	-	-	-	-	-		-

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			2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL			(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
2012-0196	TOURISM STRATEGIC PLAN		(117,444)	-	-	(117,444)	-	-	(117,444)		(117,444)
2012-0197	REGIONAL TOURISM CONTRIBUTION - MRTB			(13,010)		(13,010)	-	(13,827)	817		(13,010)
2012-0198	TOURISM INITIATIVES			(11,000)		(11,000)	-	(217)	(10,783)		(11,000)
2012-0199	TOURISM ADMIN CHARGES			(32,462)		(32,462)	-	-	(32,462)		(32,462)
2012-0200	TOURISM EVENTS GRANTS			(20,000)		(20,000)	-	(5,000)	(15,000)		(20,000)
2012-0250	EVENT MARKETING TOOLS			(5,000)		(5,000)	-	-	(5,000)		(5,000)
2012-0300	TOC TOURISM INFO CENTRE			-		-	-	(732)	732		-
8300-2026	TOURISM EVENTS TRANSFER TO RESERVE			-		-	-	-	-		-
8300-2504	TOURISM INFO DEPCN			(9,450)		(9,450)	-	(2,363)	(7,088)		(9,450)
	TOURISMCAPEXP TOURISM CAPTAL EXPENDITURE			-		-	-	-	-		-
TOURISM & AREA PROMOTION REVENUE				-		-	-	-	-		-
8300-1890	TOC TOURISM INFO - RENT			-		-	-	-	-		-
8300-1926	TOURISM EVENTS TRANSFER FROM RESERVE			-		-	-	-	-		-
8350-1500	TOC INFO CENTRE INCOME			-		-	-	-	-		-
8350-1501	TOC INFO CNTR GST FREE INCOME			-		-	-	-	-		-
	TOURISMCAPIINC TOURISM CAPITAL INCOME			-		-	-	-	-		-
TOURISM & AREA PROMOTION Total			(117,444)	(90,922)		(208,366)	(51)	(22,735)	(185,631)		(208,366)
BUSINESS DEVELOPMENT											
BUSINESS DEVELOPMENT EXPENSE				(456,676)		(456,676)	(28,182)	(105,535)	(351,141)		(456,676)
1213-0108	FRUIT FLY MITIGATION STRATEGY			(10,000)		(10,000)	-	-	(10,000)		(10,000)
2013-0119	MURRAY HUME BUSINESS ENTERPRISE			(5,000)		(5,000)	-	-	(5,000)		(5,000)
2013-0120	TOCUMWAL INTER-MODEL PRECINCT PROJECT			-		-	-	-	-		-
2013-0122	MURRAY DARLING BASIN SPEAK UP			(10,000)		(10,000)	-	-	(10,000)		(10,000)
2013-0205	ECONOMIC DEVELOPMENT OFFICER			(114,000)		(114,000)	-	(35,415)	(78,585)		(114,000)
2013-0208	EDO - TRAVEL COSTS			(5,000)		(5,000)	-	(725)	(4,275)		(5,000)
2013-0210	ECONOMIC DEVEL. STAFF TRAINING/CONFERENCES			(2,000)		(2,000)	-	(1,321)	(679)		(2,000)
2013-0220	ECON DEV. WEBSITE SUBSCRIPTION			-		-	(13,636)	(13,636)	13,636		-
2013-0240	ECON. DEV. OFFICER OFFICE EXPENSES			(1,000)		(1,000)	-	(115)	(885)		(1,000)
2013-0241	ECON. DEV. OFFICER - TELEPHONE			(800)		(800)	-	-	(800)		(800)
2015-0105	INDUSTRIAL & ECONOMIC DEVELOPMENT			(23,500)		(23,500)	-	-	(23,500)		(23,500)
2015-0106	STUDENT ACCOMMODATION SPONSORSHIP			(4,000)		(4,000)	-	-	(4,000)		(4,000)
2015-0107	CONTRIBUTION TO RAMROC			(15,400)		(15,400)	(14,545)	(14,545)	(855)		(15,400)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
2015-0108 TAFE BOOK SCHOLORSHIP		-		-	-	-	-		-
2015-0120 Murray Darling Confernce bid		-		-	-	-	-		-
2015-0165 BUSINESS & ENVIRONMENT AWARDS		(18,000)		(18,000)	-	-	(18,000)		(18,000)
2015-0180 BUSINESS DEVELOPMENT ADMIN CHA		(98,336)		(98,336)	-	-	(98,336)		(98,336)
2015-0181 NSW RURAL DOCTORS NETWORK BURS		(3,300)		(3,300)	-	-	(3,300)		(3,300)
2015-0188 REGIONAL CAREERS FORUM		(6,000)		(6,000)	-	(2,238)	(3,762)		(6,000)
2016-0120 RISK MANAGEMENT - TRAINING		(3,500)		(3,500)	-	(1,350)	(2,150)		(3,500)
2016-0205 RISK MANAGEMENT - SALARIES		(114,000)		(114,000)	-	(31,185)	(82,815)		(114,000)
2016-0241 RISK MANAGEMENT - TELEPHONE		(1,000)		(1,000)	-	(101)	(899)		(1,000)
2016-0242 RISK MANAGEMENT - VEHICLE		(21,840)		(21,840)	-	(4,901)	(16,939)		(21,840)
8400-2027 ECONOMIC DEVELOPMENT TRANSFER TO RESERVE		-		-	-	-	-		-
BUSINESS DEVELOPMENT REVENUE		6,000		6,000	-	-	6,000		6,000
8400-1503 FHS-CAREERS FORUM REVENUE		-		-	-	-	-		-
8400-1505 BUSINESS & ENVIRONMENT AWARD DONATION		1,500		1,500	-	-	1,500		1,500
8400-1506 BUSINESS & ENVIRONMENT AWARD INCOME		4,500		4,500	-	-	4,500		4,500
8400-1507 TOCUMWAL INTER-MODEL CONTRIBUTIONS		-		-	-	-	-		-
8400-1508 BUSINESS DEVELOPMENT WORKSHOP		-		-	-	-	-		-
8400-1926 MURRAY VALLEY CAG TRANS TO RESERVE		-		-	-	-	-		-
8400-1927 ECONOMIC DEVELOPMENT TRANSFER FROM RESERVE		-		-	-	-	-		-
8400-1950 WOMEN IN BUSINESS		-		-	-	-	-		-
BUSINESS DEVELOPMENT Total		(450,676)		(450,676)	(28,182)	(105,535)	(345,141)		(450,676)
SALEYARDS									
SALEYARDS EXPENSE		(111,746)		(111,746)	-	(33,358)	(78,388)		(111,746)
2014-0115 SALEYARD OTHER OPERATING EXPEN		(2,000)		(2,000)	-	(326)	(1,674)		(2,000)
2014-0120 SALEYARD EQUIP MTCE		(100)		(100)	-	-	(100)		(100)
2014-0122 SALEYARD - INSURANCE		(8,800)		(8,800)	-	(8,800)	-		(8,800)
2014-0130 SALEYARD BLDG MTCE		(1,000)		(1,000)	-	(1,332)	332		(1,000)
2014-0145 SALEYARD ADMIN CHARGES		(3,246)		(3,246)	-	-	(3,246)		(3,246)
2014-0538 PUMP REPLACEMENT		(5,000)		(5,000)	-	-	(5,000)		(5,000)
8600-2026 SALEYARDS TRANSFER TO RESERVE		-		-	-	-	-		-
8600-2502 SALEYARD OFFICE EQUIP DEPCN		(1,800)		(1,800)	-	(450)	(1,350)		(1,800)
8600-2504 SALEYARD DEPCN		(89,800)		(89,800)	-	(22,450)	(67,350)		(89,800)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
SALEYARDS REVENUE		91,600		91,600	-	22,900	68,700		91,600
8600-1926 SALEYARD TRANSFER FROM RESERVE		-		-	-	-	-		-
8600-4310 SALEYARD DEPCN CONTRA		91,600		91,600	-	22,900	68,700		91,600
SALEYARDS Total		(20,146)		(20,146)	-	(10,458)	(9,688)		(20,146)
REAL ESTATE DEVELOPMENT									
REAL ESTATE DEVELOPMENT EXPENSE	(350,000)	(107,860)	105,000	(352,860)	-	(3,510)	(349,350)		(352,860)
1200-2026 WORKS TRANSFER TO RESERVE	(350,000)	-		(350,000)	-	-	(350,000)		(350,000)
2015-0140 REAL ESTATE DEVELOPMENT- LEGAL		-		-	-	-	-		-
2015-0141 COMMERCIAL LAND - AGENTS FEES		-		-	-	-	-		-
2015-0142 Real Estate - Aerodrome Promo		-		-	-	-	-		-
2015-0145 REAL ESTATE DEVELOPMENT - RATE		(2,860)		(2,860)	-	(3,510)	650		(2,860)
2015-0150 RILEY CRT REHABILITATION (INGO RENNER)		-		-	-	-	-		-
BUSINESSDEVCAPEXP BUSINESS DEVELOPMENT CAPITAL WORKS EXPENDITURE		(105,000)	105,000	-	-	-	-		-
REAL ESTATE DEVELOPMENT REVENUE	350,000	117,500	(105,000)	362,500	-	14,842	347,658	2,345	364,845
1200-1926 WORKS TRANSFER FROM RESERVE		-		-	-	-	-		-
8710-1200 REAL ESTATE - GAIN ON DISPOSAL		-		-	-	-	-		-
8710-1826 RENTAL - OTHER REAL ESTATE INC. GST		12,500		12,500	-	14,842	(2,342)	2,345	14,845
8720-1894 FINLEY ST SUBDIVISION - DISPOSAL		-		-	-	-	-		-
8720-1895 FINLEY ST SUBDIVISION - RATE ADJUST.		-		-	-	-	-		-
8720-1926 REAL ESTATE DEVT - TFR TO RESERVE		-		-	-	-	-		-
8720-3800 INVENTORY - HELD FOR SALE		-		-	-	-	-		-
8720-3800 TOC HIGHWAY BLOCK DISPOSAL PROCEEDS	350,000	-		350,000	-	-	350,000		350,000
BUSINESSDEVCAPIPC BUSINESS DEVELOPMENT CAPITAL WORKS INCOME		105,000	(105,000)	-	-	-	-		-
REAL ESTATE DEVELOPMENT Total	-	9,640	-	9,640	-	11,333	(1,693)	2,345	11,985
PRIVATE WORKS									
PRIVATE WORKS EXPENSE		(50,000)		(50,000)	(1,233)	(18,373)	(31,627)	(20,690)	(70,690)
2019-0155 WRITE OFF BAD DEBTS - P/WORKS		(3,000)		(3,000)	-	-	(3,000)	-	(3,000)
2020-0000 S/DR TECH SERV (BUDGET)		(40,000)		(40,000)	(670)	(14,396)	(25,604)	(17,500)	(57,500)

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	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
2030-0000 S/DR - CORP SERV (BUDGET)		(7,000)		(7,000)	(563)	(3,977)	(3,023)	(3,190)	(10,190)
PRIVATE WORKS REVENUE	18,740	50,000		68,740	-	19,288	49,452	1,950	70,690
8900-1501 PRIVATE WORKS TECH SERVICES INCOME	17,735	43,000		60,735	-	15,783	44,952		60,735
8900-1504 PRIVATE WORKS INCOME - SIGNS		-		-	-	-	-		-
8900-1505 PRIVATE WORKS TECH SERVICES GST FREE		-		-	-	100	(100)	100	100
8900-1511 PRIVATE WORKS CORP SERVICES INCOME	1,005	6,000		7,005	-	579	6,426		7,005
8900-1515 PRIVATE WORKS CORP SERVICES GST FREE		1,000		1,000	-	2,826	(1,826)	1,850	2,850
PRIVATE WORKS Total	18,740	-		18,740	(1,233)	915	17,825	(18,740)	-
RATE									
RATE REVENUE		4,869,956		4,869,956	-	4,538,653	331,303		4,869,956
9100-1000 ORDINARY RATES - FARMLAND		1,813,955		1,813,955	-	1,812,650	1,305		1,813,955
9100-1001 ORDINARY RATES - RESIDENTIAL RURAL		331,512		331,512	-	331,847	(335)		331,512
9100-1002 ORDINARY RATES - RESIDENTIAL BGA		525,967		525,967	-	619,908	(93,941)		525,967
9100-1003 ORDINARY RATES - RESIDENTIAL BGN		327,542		327,542	-	401,300	(73,758)		327,542
9100-1004 ORDINARY RATES - RESIDENTIAL FIN		654,658		654,658	-	819,685	(165,027)		654,658
9100-1005 ORDINARY RATES - RESIDENTIAL TOC		704,712		704,712	-	904,075	(199,363)		704,712
9100-1006 ORDINARY RATES - BUSINESS BGA		92,868		92,868	-	-	92,868		92,868
9100-1007 ORDINARY RATES - BUSINESS BGN		71,960		71,960	-	-	71,960		71,960
9100-1008 ORDINARY RATES - BUSINESS FIN		163,928		163,928	-	-	163,928		163,928
9100-1009 ORDINARY RATES - BUSINESS TOC		196,908		196,908	-	-	196,908		196,908
9100-1010 ORDINARY RATES - RESIDENTIAL		54,446		54,446	-	54,488	(42)		54,446
9100-1080 LESS ORDINARY RATES WRITTEN OFF		(5,000)		(5,000)	-	(17)	(4,983)		(5,000)
9100-1082 LESS ORDINARY RATES D/DEBT EXPENSE		(10,000)		(10,000)	-	-	(10,000)		(10,000)
9100-1083 LESS:FARMLAND RATE CAPPING WRITE OFF		-		-	-	-	-		-
9100-1085 LESS SMALL BALANCES WRITTEN OFF		(1,000)		(1,000)	-	-	(1,000)		(1,000)
9100-1095 LESS ORDINARY RATE PENSION REBATE		(199,500)		(199,500)	-	(412,161)	212,661		(199,500)
9100-1500 INTEREST EXTRA CHARGES ON RATES		37,000		37,000	-	6,879	30,121		37,000
9300-1950 ORDINARY RATES PENSION SUBSIDY		110,000		110,000	-	-	110,000		110,000
RATE Total		4,869,956		4,869,956	-	4,538,653	331,303		4,869,956

Appendix "A"

	2016/17 Budget Carried Forward	2016-17 ORIGINAL BUDGET	CAPITAL SPLIT	2016-17 ORIGINAL PLUS CWFD	SEPT 16 COMMITME NTS	SEPT 2016- 17 ACTUAL	SEPT UNDER / OVER BUDGET	SEPT 16 BUDGET CHANGES	REVISED SEPT 16-17 BUDGET
GRAND TOTAL	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246
FINANCIAL ASSISTANCE GRANT									
FINANCIAL ASSISTANCE GRANT		3,022,233		3,022,233	-	783,450	2,238,784		3,022,233
9200-1950 FINANCAL ASSISTANCE GRANT (FAG)		3,022,233		3,022,233	-	783,450	2,238,784		3,022,233
FINANCIAL ASSISTANCE GRANT Total		3,022,233		3,022,233	-	783,450	2,238,784		3,022,233
INTEREST ON INVESTMENTS									
INTEREST ON INVESTMENTS		303,214		303,214	-	185,612	117,602	-	303,214
9400-1840 INTEREST - AT CALL ACCOUNT		-		-	-	-	-	-	-
9400-1842 INTEREST - TERM DEPOSITS		303,214		303,214	-	177,718	125,496	(8,000)	295,214
9400-1843 INTEREST - OTHER		-		-	-	7,894	(7,894)	8,000	8,000
INTEREST ON INVESTMENTS Total		303,214		303,214	-	185,612	117,602	-	303,214
DEPRECIATION CONTRA									
DEPRECIATION CONTRA		3,765,800		3,765,800	-	941,450	2,824,350		3,765,800
DEPNCONTRA ACCUMULATED DEPCN GL/JC CONTRA A/C		3,752,500		3,752,500	-	938,125	2,814,375		3,752,500
EIDPCNCONTRA EI DEPRECIATION CONTRA		13,300		13,300	-	3,325	9,975		13,300
HACCDEPNCONTRA HACC DEPRECIATION CONTRA		-		-	-	-	-		-
DEPRECIATION CONTRA Total		3,765,800		3,765,800	-	941,450	2,824,350		3,765,800
BALANCE BROUGHT FORWARD									
BALANCE BROUGHT FORWARD	2,885,625	29,731		2,885,625	-	-	2,885,625		2,885,625
BALANCE BROUGHT FORWARD	2,885,625	29,731		2,885,625	-	-	2,885,625		2,885,625
BALANCE BROUGHT FORWARD Total	2,885,625	29,731		2,885,625	-	-	2,885,625		2,885,625
Grand Total	(256,846)	74,801	-	(211,776)	(2,099,051)	5,862,872	(6,067,283)	638,022	426,246



Policy

33 POLICY FOR THE PAYMENT OF EXPENSES AND THE PROVISION OF FACILITIES FOR MAYORS AND COUNCILLORS

File Reference No:	13.045.1
Strategic Outcome:	Good government
Date of Adoption:	16/11/2016
Date for Review:	30/11/2020
Responsible Officer:	Director Corporate Services

PART 1 INTRODUCTION

This policy for the payment of expenses and the provision of facilities for Mayors and Councillors is effective from **16 November 2016**, being the date it was adopted by the Council.

The policy comprises four parts, being:

1. Part I Introduction – defines key terms and describes the legislative and reporting requirements that prescribe the policy's purpose, objectives and scope;
2. Part II Payment of Expenses – describes the general and specific provisions, circumstances and Council procedures related to the payment of allowable expenses;
3. Part III Provision of Facilities – outlines the general and specific provisions, circumstances concerning Councillor use of Council facilities and resources; and
4. Part IV Other Matters – provides guidance on issues related to Councillor acquisition and return of facilities and superannuation

This policy is made under Sections 252-254 of the *Local Government Act 1993* (the Act), Section 403 of the *Local Government (General) Regulation* and in accordance with the Guidelines issued by the Office of Local Government (October 2009) in accordance with Section 23A of the Act.

Broadly, the Act requires that the Council must annually adopt a policy concerning the payment of expenses incurred or to be incurred by, and the provision of facilities to, the Mayor, Deputy Mayor and the other Councillors in relation to discharging the functions of civic office.



Policy

This Policy must comply with the provisions of the Act, the Regulation and the Guidelines.

1.1. Purpose

The purpose of the Policy is to ensure that Councillors receive adequate and reasonable expenses and facilities to enable them to carry out their civic duties. It ensures that these are provided in an accountable and transparent manner.

1.2. Objectives and scope

1.2.1. Objectives

Berrigan Shire Council is committed to the following *Berrigan Shire 2023* strategic outcomes and objectives:

Good Government

2.2 Ensure effective governance by Council of Council operations and reporting;

The objectives of this policy are:

1. To outline the details and range of benefits provided to Councillors by the Council in a transparent manner.
2. To ensure that Councillors are reimbursed for expenses reasonably incurred in their performance of their role as a Councillor in a manner that is acceptable to the community.
3. To encourage members of the community to seek election to the Council by ensuring that they would not be financially or otherwise disadvantaged in undertaking the civic duties of a Councillor.
4. To ensure that Councillor use of Council facilities and resources is effective, efficient, appropriate, lawful and ethical.

1.2.2. Scope

The policy applies to all Councillors and if appropriate any Councillor administrators as well.

The policy does not apply to the receipt or expenditure of Councillors or Mayoral annual allowances.

The policy does not apply to Council staff. Council staff are regulated in similar matters by separate policy.

1.3. Making and adoption

Within the first twelve months of each term of Council, Berrigan Shire Council is required policy concerning the payment of expenses incurred or to be incurred by,



Policy

and the provision of facilities to, the mayor, the deputy mayor (if there is one) and the other councillors in relation to discharging the functions of civic officer.

Before adopting or amending this policy, the Council must give public notice of its intention, and allow at least 28 days for public submissions. Any public submissions received will be considered and appropriate changes made prior to the adoption of the policy.

Even if changes that are considered not substantial are proposed, the initial adoption of this policy for each term of Council must still be subject to the public notification process outlined above.

At any time, other than the required initial adoption of this policy for the term of Council, and if the proposed amendment is not substantial the Council is not required to provide public notice. The term "not substantial" should be taken to mean minor changes to the wording of the policy, or changes to monetary provisions or rates that are less than 5%. It also means minor changes to the standard of the provision of equipment and facilities. Any new category of expenses, facilities and equipment included in the policy will require public notice.

1.4. Legislative and other provisions

1.4.1. Legislative provisions

- Sections 252-254 of the *Local Government Act 1993* – Payment of expenses and provisions of facilities.
- Section 428 of the *Local Government Act 1993* – Annual reports
- Clause 217 of the *Local Government (General) Regulation 2005* – Additional information for inclusion in annual reports.
- Clause 403 of the *Local Government (General) Regulation 2005* – Payment of expenses and provision of facilities.
- Local Government (State) Award 2014.

1.4.2. Other Government Policy Provisions

- Office of Local Government Guidelines (May 2009) issued under section 23A of the *Local Government Act 1993*.
- Office of Local Government Circulars to Councils
 - Circular 05/08 Legal assistance for Councillors and council employees
 - Circular 08/24 Misuse of council resources
 - Circular 08/37 Council decision making prior to elections



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- Circular 11/27 Findings from review of Councillor expenses and facilities policies
- Model Code of Conduct for Local Councils in NSW, particularly Use of Council Resources.
- ICAC Publication – *No Excuse for Misuse*, preventing the misuse of council resources.

1.4.3. Other relevant Council documents and policies

- Private Use of Council Vehicles
- Communication Devices and the Internet Policy
- Annual Schedule of Fees and Charges
- Berrigan Shire Council Code of Conduct
- Berrigan Shire 2023 (Community Strategic Plan)
- Berrigan Shire Council Delivery Plan 2013-2017
- Berrigan Shire Council Operational Plan 2014-15

1.5. Reporting

Section 428 of the Act requires councils to include in their Annual Report:

- The Council's policy on the provision of facilities for, and the payment of expenses to, Mayors and Councillors.
- The total amount of money expended during the year on providing those facilities and paying those expenses.
- Additional information as required by the *Local Government (General) Regulation 2005*.

1.6. Definitions

Expenses:

Payments made by the council to reimburse councillors for reasonable costs or charges incurred or to be incurred for discharging their civic functions.

Expenses must be outlined in a council's policy and may be either reimbursed to a councillor or paid directly by a council for something that is deemed to be a necessary expense to enable them to perform their civic functions. Expenses are separate and additional to annual fees.

Facilities:



Policy

Equipment and services that are provided by councils to councillors to enable them to perform their civic functions with relative ease and at a standard appropriate to their professional role as councillors.

Functions of civic office / civic functions:

Functions that councillors are required to undertake to fulfil their legislated role and responsibilities for the council that should result in a direct benefit for the council and/or for the local government area.

Reasonable costs / expenses

A cost and expense that, in its amount and nature is consistent with what a reasonable person would incur, in the conduct of the same activity in the same or similar circumstance



Policy

PART 2 PAYMENT OF EXPENSES

2.1. General provisions

2.1.1. Payment of Expenses generally

Berrigan Shire Council is committed to ensuring that Councillors are reimbursed for expenses reasonably incurred in their role of Councillor so that they are not financially or otherwise disadvantaged in undertaking their civic duties.

To ensure consistency and transparency all expenses and costs claimed must be done so in accordance with the requirements of this policy.

Reimbursement of costs and expenses to Councillors will be processed following the submission of appropriate receipts and tax invoices, and the completion of the required claim forms.

A claim form must include an itemized account of expenditure and should not be general in nature. Incidental expenses may not require specific receipts provided it can be demonstrated that expenditure was incurred, it was not general in nature, and that the Councillor certifies that the expense was for the purpose intended. Generally, this will only be acceptable when it was not possible to obtain a tax invoice or receipt, or proof of purchase was lost during the payment process (i.e. ticket taken and not returned by an automatic machine).

Where possible, expenses should be claimed as part of the Councillor monthly return. If waiting until the time of the monthly return would cause undue hardship, arrangements can be made to submit an earlier claim. All expenses must be claimed within 12 weeks of being incurred.

Berrigan Shire Council operates an internal requisition process that will enable most expenses associated with attendance at conferences, seminars and training courses to be directly invoiced to the council. This system can be used to cover expenses relating to registration fees, travel and accommodation.

Where possible, provision will also be made for the cost of meals and incidentals not covered by registration fees to be charged back to the Council. This system will help minimize out-of-pocket expenditures to Councillors.

In certain circumstances Councillors attending conferences, seminars and training away from home may request payment in advance, in anticipation of any additional expenses that may be incurred (i.e. meals not covered by registration fees, taxi fares etc.). In most cases the advance will be in the form of petty cash and will need to be pre-arranged with the Council's Finance Section. On their return, Councillors must fully reconcile all expenses against the cost of the advance within 14 days.

A general expense allowance will not be available under any circumstance.

All expense provisions have a monetary cap. This cap is to ensure that Councillors and the community can have a reasonable expectation as to what the scope of expected expenses may be and also to serve as a guide to Councillors.



Policy

Councillors should not obtain private benefit from the provision of equipment and facilities, nor from travel bonuses such as “Frequent Flyer” schemes or any other such loyalty programs while on Council business. However, it is acknowledged that incidental use of Council equipment or facilities may occur from time to time. Such incidental use is not subject to compensatory payment back to the Council.

Where more substantial private use does occur the Act provides that a payment may be made to cover the level of private use. Where this is expected or is likely to occur, specific expense and facility provisions reflect appropriate mechanisms to compensate the Council for such use.

Participation in Council elections is a private matter and Councillors must not use Council resources in the course of this participation.

In circumstances where it is appropriate for a Councillor to give a gift or benefit (for example, on a Council business trip or when receiving visitors, these gifts should be of token value and in accordance with any policy developed by the Council. Clarification of what token gifts and benefits are can be obtained from the Council’s Code of Conduct, clause 5.3.

While this policy attempts to clearly articulate circumstances concerning the payment of expenses and provision of facilities it is possible that a dispute may arise regarding these.

In circumstances where such a dispute does arise the dispute will initially be referred to the Council by the General Manager for the determination. In making its determination the Council may use the services of one of its appointed Conduct Reviewers, its Solicitor or other appropriate external resource to assist with that determination.

2.1.2. Spouse and partner expenses

On occasions, it will be appropriate, and in some cases a requirement, that Councillors will be accompanied by their spouse, partner or accompanying person¹ to official functions and activities. In these instances, certain costs incurred by the Councillor on behalf of their partner (meaning spouse, partner or accompanying person), are properly those of the Councillor in the performance of his or her functions and are thus reimbursable.

Berrigan Shire Council will meet the reasonable costs of a partner attending official council functions within the local government area where it could be reasonably expected that the partner would attend.

The Council will also meet the expenses for the partner of the Mayor (or a Councillor when they are representing the Mayor), when they are called on to attend an official function of council or carry out an official ceremonial duty outside of the council area.

¹ An accompanying person is a person who has a close personal relationship with the Councillor and/or provides carer support to the Councillor.



Policy

Where partners accompany Councillors to seminars and conferences and the like, the Councillor will be personally responsible for all additional costs associated with their partner's attendance, including travel, accommodation, meals, partner's programs etc.

The payment of partner expenses for attending appropriate functions as permitted above will be confined specifically to the ticket, meal and/or the direct cost of attending the function. Peripheral expenses incurred by partners are not considered reimbursable expenses.

2.2. Specific expenses

2.2.1. Travel

All travel by Councillors should use the most direct route and the most practicable and economical mode of transport subject to any personal medical considerations.

The mode and method of transportation to be used shall be agreed with the Council or the Mayor and the General Manager prior to the travel taking place, and where possible Councillors should attempt to travel with other representatives from the Council in order to minimize costs.

Where possible, a Council fleet vehicle will be made available to Councillors traveling outside of the local government area. These vehicles will need to be booked with the General Manager.

On occasions, it may be appropriate for Councillors using council vehicles to leave from home or another pre-arranged location due to the departure time. In these circumstances it may be reasonable for the Councillor borrowing the council vehicle to obtain the vehicle the night before. Likewise Councillors returning to Berrigan after 5pm may arrange to return the vehicle the following morning.

2.2.2. Local travel arrangements and expenses

As a rural council it should be recognized that Councillors will need to travel in order to carry out their civic duties.

In addition to travel within the local government area, it may be necessary for Councillors to travel outside of the local government area in order to represent the Council at meetings or events, or to take part in conferences and training activities. In most cases transportation options are limited, and with little or no public transportation the majority of travel will be by private or council provided motor vehicle.

While the Council is committed to meeting the special needs of Councillors in order to maximize participation in civic duties, the inherent nature of local government in a rural setting makes it necessary for Councillors to provide their own transport for activities within the LGA.



Policy

Where Councillors use their private vehicle for attendance at local events as part of their official duties they will be reimbursed at a rate determined by the relevant State Industrial Agreement for vehicle expenses, and should claim reimbursement as part of their usual monthly return.

2.2.3. Travel outside the LGA including interstate travel

It is acknowledged that Berrigan Shire Council is a border community and that interstate travel to Victoria and the ACT will be essential in the carrying out of the council's official duties. As such, travel to official events and activities in Victoria will be regarded in the same way as travel to locations in NSW.

As a rural LGA it is often necessary for Councillors to travel outside of the Shire in the conduct of their official duties. Councillors traveling to meetings and events within 200km of Berrigan Shire do not require the specific approval of the Council or General Manager.

Where possible, a council vehicle will be made available to Councillors traveling to events within 200km of the Shire. Where this is not possible Councillors will be reimbursed for the private use of their vehicle at the rate determined by the relevant Industrial Agreement for vehicle expenses and claimed as part of their monthly return.

Travel to meetings and events that are more than 200km from Berrigan Shire should be undertaken with the Council's or with the Mayor and the General Manager's consent. In these circumstances travel arrangements should be organized in consultation with the General Manager. If travel by motor vehicle is the most suitable method of transportation, the Council will endeavour to provide a council vehicle. If it is not possible to use a council vehicle, the Council may agree to the Councillor using his/her own vehicle.

Where the Council agrees for a Councillor to supply their own vehicle, the Councillor may claim a reimbursement for the use of their vehicle for the distance travelled at the rate specified in the Local Government (State) Award 2014. Alternatively, where a Councillor chooses to use their own vehicle, and the Council related travel only forms part of the overall travel, the Councillor may claim for reimbursement of travel costs only calculated on the basis of the average fuel consumption of the vehicle and the distance travelled that relates to the Council purpose.

If the Councillor chooses to use their own vehicle despite a council vehicle being made available, or without the prior agreement of the Council, they will be ineligible to claim a reimbursement for travel more than 200km from the Shire.

Approval to travel to destinations in states other than NSW, the ACT or Victoria for the conduct of council business requires the prior approval of the Council. The application for approval should include full details of the trip, including itinerary, costs and reasons for travel. Travel arrangements for interstate travel will be coordinated by the Council on behalf of the Councillor.



Policy

2.2.4. Overseas travel

Berrigan Shire Council will not undertake any overseas travel unless a direct and tangible benefit for the council and the local community can be established.

All overseas travel will be approved by a meeting of the full council prior to a Councillor undertaking a trip. Travel will be approved on an individual trip basis and retrospective re-imbusement of overseas travel expenses that have not previously been authorized will not be permitted.

Before a proposal for overseas travel is approved, a detailed proposal, including nomination of the Councillors undertaking the trip, purpose of the trip, expected benefits, duration, itinerary and approximate costs, will be furnished to the Council as part of a council business paper.

After returning from overseas, Councillors will provide a detailed report to a meeting of the Council on the aspects of the trip relevant to council business and/or the local community.

2.2.5. Reimbursement of motor vehicle expenses

Fuel costs associated with travel in a private motor vehicle will be reimbursed based on distance travelled at the rate specified in the relevant State Industrial Agreement, and not the cost of fuel.

Where travel is undertaken in a council fleet vehicle the vehicle should be refueled with the fuel card supplied. If this option is not feasible, Councillors may use an alternative fuel distributor and claim reimbursement for the actual cost of fuel.

Fuel cards may be used for fuel and oil only and Councillors will need the password to use the fuel card. Receipts for all transactions are required.

See also Section 2.2.3

2.2.6. Infringement notices

Councillors are personally responsible for all traffic or parking fines incurred while traveling in private or council vehicles on council business.

2.2.7. Vehicle security

Where travel overnight is required, and it is necessary to leave either a council or private vehicle being used with council approval in a public place such as an airport, the staff member should, where possible, use a secure parking area and claim a reimbursement for the relevant parking fee on their return.



Policy

2.2.8. Travel using other forms of transport

Where a Councillor is traveling by transport other than a private motor vehicle, the Council will meet the full actual cost of travel to and from events, including any associated costs such as parking and road tolls. These arrangements cover travel by air, public transport, taxis, hire cars etc. and should be arranged in consultation with the General Manager.

2.2.9. Extending travel arrangements

Councillors wishing to extend their stay in a destination they have visited for council purposes, or to travel to an alternative location, will require the prior approval of the Council or the Mayor and the General Manager.

In such instances Councillors should recognize that the Council's responsibility for their travel ends when the business activity ends and not when they return home. Any additional costs incurred following the completion of the business activity, including meal costs and accommodation, are not considered to be reimbursable expenses.

2.2.10. Accommodation

In carrying out their civic duties, Councillors will sometimes need to stay away from home. In these circumstances the Council will meet all reasonable accommodation expenses including breakfast and incidentals associated with attendance at events, save that partners shall be responsible for any additional accommodation, meals and incidental expenses incurred on their behalf.

The wide range of events and conferences that Councillors attend often means that there is a diverse range of prices and standards for accommodation. For example the costs of staying in accommodation of a similar standard can be considerably different from regional to urban areas. Similarly, it may sometimes be necessary for a Councillor to stay in cabin accommodation at a conference in a regional area, or at a 4½ or 5 star venue in the city if this is the venue for a conference or event.

The Council will not reimburse more than \$400 per night for accommodation, although Councillors are expected to select accommodation in conjunction with the General Manager and at a standard that is appropriate to the location and event.

Reasonableness will be determined by the Mayor and the General Manager and will depend on the location of the event and the standards of accommodation available. In considering which events it may be appropriate for Councillors to attend, the potential cost of accommodation will be taken into consideration before a decision to participate is made.

Where a Councillor attends events that require travel outside of Berrigan Shire that would necessitate leaving home before 6am, returning home after 10pm or an overall working day exceeding 10 hours, then the Councillor may include



Policy

accommodation after the event in travel arrangements. This should be done in consultation with the General Manager.

Where the Council conducts Corporate Planning events at a location more than 200km from Berrigan Shire, it shall provide accommodation on the evening before and each day of attendance, or as appropriate within these guidelines.

2.2.11. Incidental expenses

Reasonable out of pocket or incidental expenses associated with attending official functions, conferences, seminars or training courses that Councillors incur may be reimbursed upon the presentation of official receipts and the completion of the necessary claim forms.

The Council will reimburse the actual cost of transport related expenses such as taxi fares, parking fees and road tolls. Other incidental expenses such as telephone or facsimile calls will be limited to \$20 per day, or such amount as may be negotiated with the Mayor and the General Manager in exceptional circumstances.

Where Councillors are required to carry out official duties outside of the LGA or sleep away from home, each Councillor may claim reimbursement for the actual cost of sustenance (food and beverages) to a maximum of \$200 per day.

The cost of meals not included in registration fees for conferences or similar functions may be reimbursed after reconciliation. Councillors who choose not to eat a meal provided as part of a conference registration or accommodation package or the like will not be reimbursed for any additional food costs incurred.

Councillors may also claim reimbursement for meal or refreshments expenses incurred while attending business functions or meetings. In some circumstances it may be appropriate to offer an appropriate level of hospitality to non-council employees attending the meeting/function at the Council's request.

Meals or refreshments of this nature should be modest and the costs of meals limited to those outlined above, unless prior approval has been received from the Mayor and the General Manager. In order for these expenses to be reimbursed, it is important that the Councillor involved organizes pre-approval of these expenses with the Council or the Mayor and the General Manager.

2.2.12. Attendance at conferences and seminars

The Council is to be represented at Annual Conferences as under:

Local Government New South Wales

- MAYOR
- Deputy MAYOR
- General Manager
- One other Councillor



Policy

National Roads Congress

- Director of Technical Services
- One Councillor

The Council may nominate and authorise elected members whilst the General Manager may authorize employees to attend the above conferences, as may be required.

Attendance of Councillors at seminars and conferences must be authorized by the Council.

Requests to attend seminars and conferences not specified above should generally be made to the Council or, if urgent, the Mayor and the General Manager, outlining the benefits to the Council of attending the event.

Approval for discretionary trips and attendance at conferences and the like should, where possible be approved by a full meeting of the Council. If this is not possible then the approval should be given jointly by the Mayor and the General Manager. If the Mayor requires approval to attend seminars or conferences outside of council meetings it should be given jointly by the Deputy Mayor and the General Manager.

Where attendance at a conference or seminar has been approved, the Council will cover the actual cost of registration fees including costs of related official lunches and dinners, and associated tours where they are relevant to the business and interests of the Council. The reasonable cost of transportation and accommodation associated with attendance at the seminar or conference, and meals when they are not included in the registration fee, will also be met and as discussed elsewhere in this Policy.

2.2.13. Training and education expenses

Berrigan Shire Council encourages its Councillors to undertake relevant training and skills development to ensure they carry out their functions as effectively as possible. Where possible, the General Manager will make Councillors aware of training and educational opportunities.

Attendance at training activities will be by request to the Council or the General Manager who will determine the appropriateness of the request relative to the overall training requirements of all Councillors and budgetary levels established by the Council to provide Councillor training and development.

Where the Council is paying these expenses it is essential that the training or educational course is directly related to the Councillor's civic functions and responsibilities.



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2.2.14. Attendance at dinners and other non-Council functions

Councillors attending dinners and other non-council functions are entitled to the reimbursement of their ticket or meal costs in accordance with this policy under the following circumstances:

1. The function is relevant to the council's interests; or
2. The Councillor receives an official invitation to attend a function organized by a community or business group operating within Berrigan Shire; or
3. The event will provide Councillors with a briefing on issues facing the local community.

The direct cost of attending such functions can be reimbursed as part of the Councillors normal monthly return. No payment will be reimbursed for any component of a ticket that is additional to the service cost of the function, such as a donation to a political party or candidate's electoral fund, or some other private benefit.

2.3. Communication costs

2.3.1. Communication devices installed in Councillors' residences

The Council will make available to each Councillor a mobile telephone and a tablet computer ("tablet") for use on official council business. The type of mobile telephone and table provided will be chosen by the General Manager. Councillors may choose to use the machines provided or, alternatively, use their own privately owned phone and tablet.

Use of these devises is to be in line with Council Policy on Communication Devices. Councillors are responsible for any use or misuse of these devices at any time.

The Council will meet all costs associated with the use of these machines to a maximum value of \$100 per Councillor per month. This amount includes telephone rental, other service charges, use of data services and the making of telephone calls related to official council business.

Where Councillors choose not to have a mobile telephone and/or a tablet provided, the Council will meet direct expenses associated with the use of mobile telephone services for official duties to a maximum of \$100 per Councillor per month.

2.3.2. Communication expenses while travelling

The Council will reimburse Councillors for all reasonable council business related communication costs incurred while traveling on council business. Councillors are encouraged to use their Council-provided mobile telephone to make any calls relating to Council business.



Policy

In certain circumstances it may be appropriate for Councillors to use communication devices provided by accommodation providers. Councillors are however reminded that communication charges charged by accommodation providers are often inflated and should therefore be used only when absolutely necessary.

Other than the use of a Council-provided mobile telephone, the total of communication related expenses whilst traveling will be included in the Councillors \$20 daily limit for incidentals. Should the Councillor anticipate that this limit will be exceeded, they should contact the General Manager to make alternative arrangements.

The Council acknowledges that family responsibilities may sometimes impact on the Councillor's ability to undertake their civic duties and therefore accepts that Councillors traveling away from home may need to maintain contact with family members while they are away. Where a Councillor incurs private call costs (including calls made on council provided mobile telephones) these should be limited to a maximum of 5 minutes and will be included in the maximum total for daily allowable incidental expenses.

2.3.3. Billing anomalies

Where anomalies in billing amounts become apparent, call costs may be audited and the Councillor asked to reconcile calls made with the account statement.

2.4. Care and other related expenses

To allow Councillors to undertake their council business obligations, Councillors are able to claim for the reasonable cost of carer arrangements, including childcare expenses and the care of elderly, disabled and/or sick immediate family members.

These provisions only apply to council endorsed meetings (including working parties and committee meetings) and cover the period commencing 45 minutes prior to the meeting start and ending one hour after the completion of the meeting to an upper limit of \$20 an hour. All reimbursements are subject to the provision of an invoice and are paid on a "per Councillor" not "per care recipient" basis.

Councillors with a disability or special access needs will be provided with additional support to allow them to perform their normal civic duties and responsibilities. The level of support will be to a level comparable to that offered to staff members and reasonableness will be based on practicality and cost.

2.5. Insurance expenses and obligations

Councillors will receive the benefit of insurance cover to the limit specified in the Council's insurance policies for the following matters arising out of the performance of their civic duties and/or exercise of their council functions.



Policy

All insurances are to be subject to any limitations or conditions set out in the Council's policy of insurance.

2.5.1. Public Liability/Professional Indemnity

Public Liability and professional indemnity insurances apply in relation to claims arising out of the Councillor's (alleged) negligent performance of civic duties or exercise of their functions as Councillors.

2.5.2. Councillors' and Officers' Liability

This policy covers Councillors against claims made against them for any alleged wrongful acts in the course of their duties.

Wrongful Act is taken to mean any act, error, misstatement, misleading statement, misleading conduct, omission, neglect or breach of duty made, committed, attempted or allegedly made, committed or attempted by the insured person.

2.5.3. Personal Accident

Councillors are covered, within specified limits, for any personal injury obtained while engaged in or on any activity related to their official council duties including travel to and from these activities.

Full details of the insurance cover are available from the Council's Insurance Officer.

2.5.4. Motor Vehicle

Berrigan Shire Council has an insurance policy to cover loss or damage to council fleet vehicles. Councillors using these vehicles are covered by the policy.

2.6. Legal expenses and obligations

The Council will reimburse the reasonable legal expenses of:

1. A Councillor defending an action arising from the performance in good faith of a function under Section 731 of the *Local Government Act 1993*; or
2. A Councillor defending an action in defamation provided that the outcome of the legal proceedings is favourable to the Councillor

Reasonable legal costs will also be available for an inquiry, investigation or hearing into a Councillor's conduct by an appropriate investigative or review body including:

- i) Local Government Pecuniary Interest and Disciplinary Tribunal



Policy

- ii) Independent Commission Against Corruption
- iii) Office of the NSW Ombudsman
- iv) Division of Local Government, Department of Premier and Cabinet
- v) NSW Police Force
- vi) Director of Public Prosecutions
- vii) Council's conduct Review Committee/Reviewer

This is provided that the subject of the inquiry, investigation or hearing arises from the performance in good faith of a Councillor's functions under the Act and the matter before the investigative or review body has proceeded past any initial assessment phase to a formal investigation or review.

In the case of a conduct complaint made against a Councillor, legal costs will only be made available where a matter has been referred by a general manager to a conduct reviewer/conduct review committee to make formal enquiries into that matter in accordance with the procedures in the Model code of conduct.

In the case of a pecuniary interest or misbehaviour matter legal costs will only be made available where a formal investigation has been commenced by the Division of Local Government.

In addition, legal costs will only be provided where the investigative or review body makes a finding that is not substantially unfavourable to the Councillor. This may include circumstances in which a matter does not proceed to a finding. In relation to a Councillor's conduct, a finding by an investigative or review body that an inadvertent minor technical breach had occurred may not necessarily be considered a substantially unfavourable outcome.

The Council will not meet the legal costs of legal proceedings initiated by a Councillor under any circumstance.

The Council will not meet the legal costs of a Councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation.

Legal costs will not be met for legal proceedings that do not involve a Councillor performing their role as a Councillor.

No legal expense may be incurred by a Councillor without the express resolution of the Council prior to the expense being incurred.

2.7. Additional expenses for mayors

2.7.1. Communication costs – Mobile telephone

The Council will provide the Mayor with an additional \$150 business cost allowance for a mobile telephone - a maximum value of \$250 per month.



Policy

PART 3 PROVISION OF FACILITIES

3.1. General provisions

3.1.1. Provision of facilities generally

Berrigan Shire Council will provide Councillors with facilities equipment and services so that they can undertake their role as elected members of the Council.

Council facilities, equipment and services are not to be used to produce election material or for any other political purposes. Councillors should not generally obtain private benefit from the provision of equipment or facilities, nor from any travel bonus or other such loyalty scheme.

3.1.2. Private use of equipment and facilities

It is acknowledged that incidental use of council equipment and facilities may occur from time to time. Such incidental private use is not subject to compensatory payment.

Where more substantial private use occurs, Councillors will be expected to make a payment to cover the level of private use.

This payment will be made on a full cost recovery basis and where appropriate charged in accordance with the Council's adopted Annual Schedule of Fees and Charges (i.e. for photocopying, facsimile transmission etc.).

3.2. Specific facilities

3.2.1. Office equipment and supplies

The Council will make available for each Councillor a mobile telephone and tablet computer for use on official Council business. The Council will also provide associated hardware and software to facilitate electronic communication and storage of relevant Council documents.

Councillors will be provided with access to the photocopiers, facsimile machines, telephones and other relevant office equipment located at the council office in Berrigan for the purposes of official council business.

Each Councillor will be provided with a diary of a type and standard prescribed by the General Manager. The standard will be equivalent to diaries supplied to council staff members.



Policy

3.2.2. Office space

Councillors wishing to conduct formal meetings have access to meeting rooms at the Council office in Berrigan. These rooms must be booked through reception. See also the Council's policy on the use of the Council Chambers.

3.2.3. Secretarial support

All Councillors will be provided with adequate secretarial support so that the Council's official duties may be pursued in a professional manner.

3.2.4. Councillor name badges

All Councillors will be issued with a council name badge. Retiring Councillors will be permitted to retain their badges as a token of service to the Council.

3.2.5. Business cards

All Councillors will be issued with business cards to use during the performance of their official duties.

3.2.6. Meals and refreshments

Where Councillors attend meetings convened by the Council, minor refreshments may be provided in addition to any appropriate meals as determined by the General Manager.

3.2.7. Council vehicles

Access to a suitable vehicle (if available) will be provided for use on official duties. Vehicles will be sourced from the council's general fleet and bookings must be made in advance.

3.3. Additional Mayoral facilities

3.3.1. Mayoral vehicle

This section is to be read in conjunction with Council's general policy and in particular the Council's policy – Private Use of Council Vehicles.

The Mayor will be provided with a fully serviced and maintained executive standard council vehicle, including fuel card, for official duties and commuter use associated with such duties.



Policy

The Mayor shall be provided with full private use of the vehicle upon payment of a weekly amount as determined from time to time by the council as part of its Annual Schedule of Fees and Charges.



Policy

PART 4 OTHER MATTERS

4.1. Acquisition and returning of facilities and equipment

On the completion of their term of office, extended leave of absence or at the cessation of their civic duties and where requested, Councillors are required to return all equipment and facilities issued by the Council within 28 days. This includes mobile telephones and tablet computers provided to Councillors and associated peripherals, and the mayoral vehicle.

Dedicated mobile phone accounts provided by the Council for official purposes will be disconnected within 28 days of the cessation of duties.

Under certain circumstances the Councillor may be given the option to purchase the equipment previously allocated to them at an agreed fair market price.

4.2. Superannuation

4.2.1. Councillor contributions to superannuation

In accordance with the Australian Tax Office Interpretative Decision 2007/205, the Council may enter into an arrangement with a Councillor under which the Councillor agrees to forego all or part of their annual fee in exchange for the Council making contributions to a complying superannuation fund on their behalf.

To establish this facility, a Councillor must submit a written request to the General Manager, using similar wording to that of a normal employee deduction request. The request cannot be retrospective.



Quarterly Budget Review Statement

Berrigan Shire Council

September
2016



Berrigan Shire Council

Quarterly Budget Review Statement
for the period 01/07/16 to 30/09/16

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:
30 September 2016

It is my opinion that the Quarterly Budget Review Statement for Berrigan Shire Council for the quarter ended 30/09/16 indicates that Council's projected financial position at 30/6/17 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed:  _____

date: 19/10/2016

Carla von Brockhusen
Responsible Accounting Officer

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2016

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes					Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Income											
Rates and Annual Charges	9,367		283				9,650	1		9,651	9,479
User Charges and Fees	1,645		(27)				1,618	75		1,693	334
Interest and Investment Revenues	617		2				619			619	186
Other Revenues	500	19	44				563	21		584	172
Grants & Contributions - Operating	7,460	64					7,524	9		7,533	2,057
Grants & Contributions - Capital	640	1,007	54				1,701	154		1,855	834
Net gain from disposal of assets	459	350					809			809	91
Share of Interests in Joint Ventures	-						-			-	-
Total Income from Continuing Operations	20,688	1,440	356	-	-	-	22,484	260		22,744	13,153
Expenses											
Employee Costs	3,824	400	4,702				8,926	(42)		8,884	2,868
Borrowing Costs	61		140				201			201	50
Materials & Contracts	5,902	(5)	(4,069)				1,828	103		1,931	1,015
Depreciation	5,898	-					5,898			5,898	1,474
Legal Costs	-	-					-			-	-
Consultants	-	-					-			-	-
Other Expenses	2,007	180	79				2,266	(3)		2,263	1,165
Interest & Investment Losses	-						-			-	-
Net Loss from disposal of assets	-						-			-	-
Total Expenses from Continuing Operations	17,692	575	852	-	-	-	19,119	58		19,177	6,572
Net Operating Result from Continuing Operation	2,996	865	(496)	-	-	-	3,365	202		3,567	6,581
Discontinued Operations - Surplus/(Deficit)							-			-	
Net Operating Result from All Operations	2,996	865	(496)	-	-	-	3,365	202		3,567	6,581
Net Operating Result before Capital Items	2,356	(142)	(550)	-	-	-	1,664	48		1,712	5,747

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2016

Capital Budget - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes					Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Capital Expenditure											
New Assets											
- Plant & Equipment							-	-		-	-
- Land & Buildings	10						10			10	-
- Other	1,323	382	(207)				1,498	(3)		1,495	308
Renewal Assets (Replacement)											
- Plant & Equipment	1,664		12				1,676	15		1,691	256
- Land & Buildings	216	10	(160)				66	118		184	89
- Roads, Bridges, Footpaths	5,102	3,089	(191)				8,000	75		8,075	1,473
- Water	624	469	(4)				1,089			1,089	37
- Sewer	460	96					556			556	47
- Other	77		63				140	47		187	52
Loan Repayments (Principal)							-			-	-
Total Capital Expenditure	9,476	4,046	(487)	-	-	-	13,035	252		13,287	2,262
Capital Funding											
Rates & Other Untied Funding	7,595						7,595	(355)		7,240	1,396
Capital Grants & Contributions	3,057	179	(351)				2,885	244		3,129	775
Reserves:											
- External Restrictions/Reserves	373	350	175				898	(125)		773	-
- Internal Restrictions/Reserves	849						849	488		1,337	-
New Loans	-						-	-		-	-
Receipts from Sale of Assets											
- Plant & Equipment	458						458	-		458	91
- Land & Buildings	350						350	-		350	-
Total Capital Funding	12,682	529	(176)	-	-	-	13,035	252		13,287	2,262
Net Capital Funding - Surplus/(Deficit)	3,206	(3,517)	311	-	-	-	-	-		-	-

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2016

Cash & Investments - Council Consolidated

(\$000's)	Original Budget 2016/17	Approved Changes					Revised Budget 2016/17	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS					
Externally Restricted ⁽¹⁾											
Water Supplies	6,039	28					6,067	(412)		5,655	6,067
Sewerage Supplies	5,484	230					5,714	96		5,810	5,714
Domestic Waste Management	1,543	15	75				1,633	-		1,633	1,633
Open Space S94	65						65	-		65	65
Developer Contributions	-						-	-		-	-
Specific Purpose Grants	-						-	-		-	-
Early Intervention	123						123	(31)		92	123
Total Externally Restricted	13,254	273	75	-	-	-	13,602	(347)		13,255	13,602
(1) Funds that must be spent for a specific purpose											
Internally Restricted ⁽²⁾											
Capital Works	1,761	(143)					1,618	-		1,618	1,618
Employee Leave	389						389	-		389	389
Finley Saleyards	99						99	-		99	99
Environmental Protection	271	50	50				371	-		371	371
Plant Replacement	1,267	280					1,547	16		1,563	1,547
Tourism Events	60						60	-		60	60
Aerodrome	191	50	50				291	-		291	291
Information Technology	300						300	-		300	300
Risk Management	187						187	-		187	187
Total Internally Restricted	4,525	237	100	-	-	-	4,862	16		4,878	4,862
(2) Funds that Council has earmarked for a specific purpose											
Unrestricted (ie. available after the above Restrictic	8,226	(510)	(175)	-	-	-	7,541	331		7,872	7,541
Total Cash & Investments	26,005						26,005	-		26,005	26,005

Key Performance Indicators Budget Review Statement - Council specific KPI's

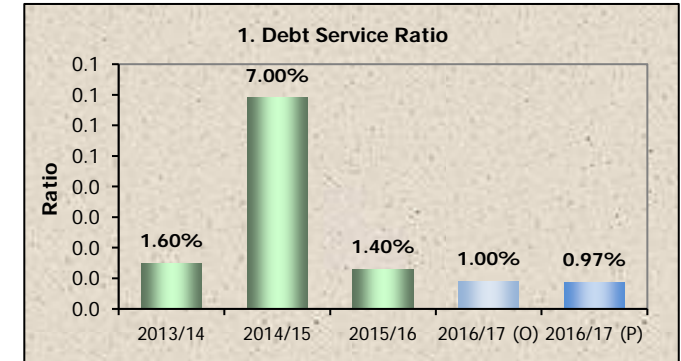
Budget review for the quarter ended 30 September 2016

(\$000's)	Current Projection		Original Budget 16/17	Actuals Prior Periods	
	Amounts	Indicator		15/16	14/15
	16/17	16/17			

The Council monitors the following Key Performance Indicators:

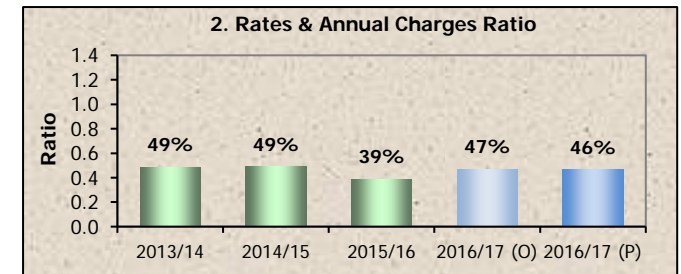
1. Debt Service Ratio

Debt Service Cost	201	0.97%	1%	1%	7%
Income from Continuing Operations	20783				



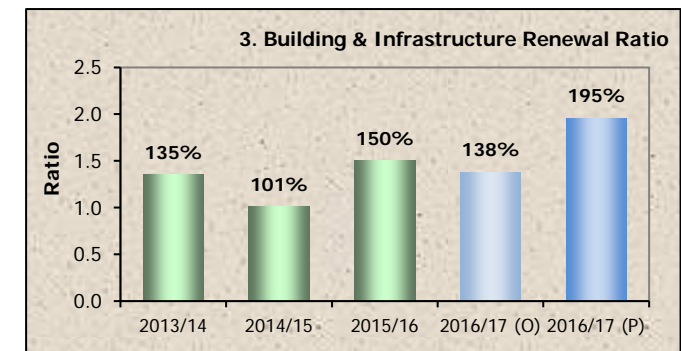
2. Rates & Annual Charges Ratio

Rates & Annual Charges	9650	46.4%	47%	39%	49%
Income from Continuing Operations	20783				



3. Building & Infrastructure Renewal Ratio

Asset Renewals (Building & Infrastructure)	11527	195.4%	138%	150%	101%
Depreciation, Amortisation & Impairment	5898				





Policy

05 UNAUTHORISED ADVERTISING STRUCTURE - REMOVAL OF

Where an advertising structure is placed in or on any public place or private property and consent has not been granted for such structure, Council's Development Manager may, in accordance with provisions of Section 124 Part 14 of the Local Government Act, 1993, issue an order to alter, obliterate, demolish or remove any advertisement and any associated advertising structure.

(Adopted by Council 21/11/1995)



Policy

09 MURRAY RIVER WATER POLICY STATEMENT ON WATER QUALITY

To maintain and where necessary improve the existing water quality of the River system;

To ensure that the existing water quality is not allowed to deteriorate;

To encourage the best practical methods of waste treatment and disposal;

To actively encourage and promote off-river disposal of waste water, particularly industrial waste water and effluent by irrigation or evaporation;

To actively encourage and promote point source removal of pollutants, including total dissolved solids and nutrients, wherever possible;

To take any actions to ensure that effective pollution control will be a reality and that by the year 2000 all urban centres, industries and developments be required to provide off river disposal of waste water and effluent;

To encourage and ensure that the natural water resources of the River Murray system is capable of sustaining economic viability for the vast community so dependent on it;

To promote an environment within the River Murray catchment capable of meeting community expectations in respect of conservation, production, aesthetic, recreation and preservation;

To have adequate quantities of clean air, clean water, fertile soil and biodiversity leading to a healthy community with a sustainable lifestyle to the benefit of the nation;

To encourage and promote a uniform approach to pollution control and adopted criteria by all levels of government.

(Adopted by Council 21/11/1995)



GUIDE TO OPERATIONS

SECTION 355 COMMITTEES

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REVISIONS

Issue Number	Date	Approved
Preliminary		
01		
02	xx/xx/2016	Council meeting

DRAFT

INTRODUCTION

Berrigan Shire Council recognises the important part volunteers and community groups play in providing and managing Council facilities or services. There are a number of committees, which are constituted under the powers provided by the *Local Government Act*, and this document refers to these committees.

This manual provides comprehensive guidelines on the management responsibilities, functions and operation of a community committee and clarifies Council's role in this partnership. Upon formal approval of a community committee by Council, its members are required to adopt and adhere to the conditions set out in this document. Adherence will ensure committee members are aware of the responsibilities and are adequately covered by insurance.

The manual is divided into 7 sections, namely:

1. Relationship with Council: Describes the Council's Community Strategic Plan, delegation of functions, how committees are established and types of committees.
2. Responsibility: Outlines the responsibility undertaken by committees including care, control and management, limitations of power and code of conduct.
3. Committee: How your committee operates.
4. Insurances: How your volunteers and operations are insured
5. Work Health and Safety: Your committee members and volunteers rights and responsibilities with regard to safety in the workplace
6. Finances and Financial Management: How your committee should raise and spend its funds in the delivery of its functions
7. Council Policies and Issues: Other items of which your committee should be aware.

Although it has been designed to address broad areas of operation, there will undoubtedly be times when answers cannot be found. Council staff are always available to assist the Committees and/or individual Committee members. Please do not hesitate to contact Council if in any doubt.

Thank you for volunteering to assist Council and the community. We wish you well in all your endeavours.

Matt Hannan
Mayor

Rowan Perkins
General Manager

1. VOLUNTEER COMMITTEES AND COUNCIL

1.1. COUNCIL AND THE COMMUNITY

When delivering services to the community, the Council is guided by a set of strategic plans and documents it has developed in consultation with its community. The keystone document in this set of plans is the Council's Community Strategic Plan – *Berrigan Shire 2023*.

Berrigan Shire 2023 was developed with our communities to provide a common lens or framework to be used by other agencies, our local community and Council when committing to actions now and during the next ten years.

Berrigan Shire 2023 identifies the following vision for our community

In 2022 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists

One of the Strategic Objectives identified in this plan to achieve this vision is

3.2: Support community engagement through life-long learning, culture and recreation.

In your role as a volunteer for Berrigan Shire Council, you are assisting the Council and the community to meet this objective and deliver the community's vision for Berrigan Shire. The Council's role is provide support and advice to you and assist you to deliver a service to our community and to make your service as a volunteer a fulfilling and rewarding one.

1.2. DELEGATION OF FUNCTION

Under the *Local Government Act 1993* Council is able to delegate some of its functions to a committee of Council. Council uses this delegation and appoints community people to manage its facilities or functions through a committee of management.

1.3. WHY DOES COUNCIL HAVE COMMUNITY COMMITTEES

The committees provide a mechanism by which interested persons can have an active role in the provision / management of Council facilities or services.

This provides a twofold benefit by

1. giving protection to the committee operating under the banner of Council, and
2. providing Council with assistance in the carrying out of its functions

Without volunteer committees, the Council would not be able to provide a range and

quality of community, social, recreational and cultural services.

1.4. HOW ARE COMMUNITY COMMITTEES ESTABLISHED

Community committees are established under the *Local Government Act 1993* (the Act) – the law by which the NSW government gives Councils their powers to operate

There are two sections of the Act that apply with the establishment of your committee

1. Section 355 of the Local Government Act 1993 (the Act). This section details how the Council may exercise its functions – including through committees.
2. Section 377 of the Act permits the Council to delegate some of its functions to its committees

Your Committee was established via a formal resolution of the Council. The resolution included:

1. The name of your committee
2. The members and office-bearers of your committee
3. The functions of the Council delegated to your committee.

The Council is the only body with authority to appoint members to your committee – via a resolution of the Council. This is usually done on the recommendation and advice of your committee.

1.5. VOLUNTEER STRATEGY

To assist the Council in supporting its volunteers, the Council has adopted a Volunteer Strategy.

The objectives of the Volunteer Strategy are to:

1. Safely maintain existing service levels provided by volunteer management of Council recreation assets
2. Optimise utilisation of Council assets and facilities
3. Maintain existing service levels measured in volunteer hours delivered by Council auspice of Home and Community Care services
4. Develop an action plan that will increase the number of younger volunteers with governance skills
5. Identify (recruitment, training, compliance and retention) resources needed by Volunteer Management Committees

6. Recognise that volunteer participation and recognition of volunteer effort is intrinsically valuable because it fosters community ownership and well-being.

Items included in the Volunteer Strategy Action Plan are commitments from the Council to:

1. Address the human resource and workplace health and safety requirements of the Council and its volunteer committees
2. Engage volunteer Committees of Management in the review of its relevant Asset Management Plans
3. Develop and fund a Volunteer Skill Development Program for members of volunteer committees.
4. Promote volunteering opportunities with Berrigan Shire Council

This Guide to Operations is a key part of the Council's meeting these commitments.



2. RESPONSIBILITY

2.1. RESPONSIBILITY

When the Council established your committee – see Section 1 for information – it delegated some of its powers and functions to it. Your committee is responsible for carrying out those functions – inside these guidelines and other Council requirements.

Your committee's delegation is usually – but not always along the lines of "Berrigan Shire Council delegates care, control and management of (XXXX Recreation Reserve, War Memorial Hall, Swimming Pool etc.).

Your committee's delegation is listed in **Appendix 3**

2.2. LIMITATION OF POWERS

While your committee has very wide powers to deliver the functions it has been delegated, including setting fees, operating a bank account and purchasing goods and services, there are some things that your committee is not permitted to do

Your committee may **not** make decisions concerning the following

1. Borrowing money (except through Council)
2. Selling, leasing or giving away land
3. Pay committee members (other than bona-fide reimbursements)
4. Payments or donations for items outside your committee's delegated functions.
5. Construction works including new buildings or major alterations. Minor maintenance is permitted.

In addition, your Committee must observe the following limitations:

1. Your committee must seek permission from the Council before sending official correspondence to government or other elected officials or government departments or agencies. This includes applying for government grants
2. Members of your committee are not permitted to speak to the media on any Council

IMPORTANT

Every member of your committee is a volunteer

Your committee must not pay any honorariums, allowances or any other form of compensation to your members.

Any payment to your members must only be for legitimate out-of-pocket expenses.

matter in their capacity as a Committee member.

3. Your committee must not employ any staff or pay any wages.
4. While the Council encourages advice from its committees, your committee has no power to compel or direct any Council employee to perform any work

It is important to remember that your Committee is an arm of the Council. As such, it is bound by any decisions made by the Council and any laws that apply to the Council.

The Council may at any time revoke or modify any of the powers or functions delegated to your committee.

2.3. CODE OF CONDUCT

Berrigan Shire Council has adopted a Code of Conduct that is applicable to all Council officials, including Councillors and Council staff. The Code of Conduct sets out the principles to ensure the business of Council is carried out in an efficient, honest and impartial way.

Your committee – and its members and volunteers – are also bound by the Code of Conduct and you should be aware of the Code and its obligations.

Your committee will receive a copy of the Code of Conduct and given the opportunity to attend information sessions about its requirements.

Some key responsibilities for your committee under the Code:

1. Access and participation is available to the entire community and not denied on any discriminatory basis.
2. All decisions are made on their merits and not for any personal benefit.
3. Not align with, or support, any political party or person/s.

IMPORTANT

The Council's Code of Conduct states that you must not harass, discriminate against, or support others who harass and discriminate against colleagues or members of the public.

This includes, but is not limited to harassment and discrimination on the grounds of sex, pregnancy, age, race, responsibilities as a carer, marital status, disability, homosexuality, transgender grounds or if a person has an infectious disease.

2.4. SOCIAL JUSTICE FRAMEWORK

As a key part of its Integrated Planning and Reporting framework, the Council has adopted a set of Social Justice principles it must consider when planning and delivering its services. These principles are listed below:

Equity – decision making that is fair and consistent

Access – services, facilities and projects that improve quality of life

Participation – Community involvement in decision making

Rights – ensuring that we can live, earn, learn and participate in the public and cultural life of our community free of distinction or discrimination.

The Council applies these principles when working with you and your committee and in turn you are expected to apply the same principles in your role as a volunteer.

2.5. ACCOUNTABILITY

Your committee is required to be accountable to the Council, your user bodies and the general public. These groups have a right to know how your committee exercises its functions and discharges its responsibilities.

As part of this accountability, your committee must:

1. Hold an Annual General Meeting every year.
2. Hold your meetings in a venue open to the public – this may be your facility.
3. Provide the following documents to the Council as soon as they are available
 - a. Meeting minutes
 - b. Quarterly financial reports (see below)
 - c. Annual Return (see below)
4. Advise the Council of any nominations for membership or office-bearers



2.5.1. Annual Report

Your committee must submit an **Annual Return** by 31 August each year

The return includes information on:

1. Your office-bearers and their contact details
2. Your other members
3. Annual General Meeting and audit results
4. Financial reports, including
 - a. Receipts and payments for the year
 - b. Bank account and investment balances
5. Your users and the estimated annual visitors to your facility

2.6. PRINCIPLES FOR VOLUNTEER PARTICIPATION

The relationship between the Council and our volunteers will be guided by these principles.

1. Volunteering is a **shared relationship** between Council and volunteers.
2. Volunteering will be accorded appropriate **recognition and respect** by Council.
3. Volunteers will be provided with clear **guidelines and descriptions** for any activity or task they undertake.
4. Both Council and volunteers have a **responsibility** to follow guidelines and protocols.
5. Volunteers will be provided with opportunities to have **input** into processes and guidelines that relate to their activities.
6. Participation should allow volunteers to have a **sense of achievement** and satisfaction.
7. The unique skills of each volunteer will be **acknowledged and valued**.
8. Volunteers will have access to an **induction** into the nature of the activity and ongoing **training** as required.



9. Volunteers will have access to designated staff who can provide **information and feedback** relevant to the volunteer's involvement.
10. **Designated staff** should be trained and resourced to manage each volunteer program.
11. The rights and culture of others will be **respected**.
12. Volunteering is a matter of choice.

2.7. ROLES AND RESPONSIBILITIES

The Council and our volunteers will work together to create an environment where volunteers are able to contribute and participate in the functions of their committee

The Council will ensure that sufficient resources are available to allow volunteers to undertake their role.

Both the Council and our volunteers must commit to the volunteering principles listed below.

2.7.1. Council Contribution

The Council will:

Acknowledge the extent and importance of volunteers' contributions	Allow inclusion and accept the input of volunteers in the decision-making process
Increase awareness of the contribution of volunteers	Consult on matters that will have an impact on volunteers' participation
Induct volunteers	Regularly review the role of volunteers and volunteer activities.
Inform volunteers about relevant Council policies and procedures.	Establish adequate recruitment processes for volunteers
Provide an environment free from bullying, harassment and discrimination	Maintain Equal Employment Opportunity policies in engaging volunteers
Provide fair and equitable dispute resolution procedures.	Provide relevant insurance cover
Provide clear operational guidelines for each activity.	Provide adequate resources
Establish appropriate management processes	Match volunteers and their skills to activities
Provide open and honest information and respond promptly to concerns and queries	Provide ongoing access to appropriate training
Provide clear guidelines on the relationship between Council staff, volunteers and Councillors	Acknowledge and identify the skill levels of individual volunteers

2.7.2. Volunteer Contribution

Volunteers will:

Be committed	Participate in training
Accept responsibility for their own actions	Assist in training others by demonstrating own skills
Follow Council policies and procedures	Be aware of own limitations
Work in a safe manner and not jeopardise the safety of others	Use opportunities in a positive way
Report an injury or potential risk to safety	Be prepared to clarify situations if not certain
Accept the directions of designated Council staff	Communicate difficulties in performing specific tasks
Understand lines of accountability.	Keep confidential information confidential
Consider the interests of Council when carrying out activities as a volunteer	Carry out work in an ethical and responsible manner
Understand the importance of being reliable	Value and support other team members
Respect the rights of others	Enjoy the experiences.

2.8. VARIATION TO THIS MANUAL

The provisions of this Manual may only be varied or amended by Resolution of the Council.



3. COMMUNITY COMMITTEES

Council aims to appoint committees representative of the local community or interest groups for the function which the committee manages.

3.1. APPOINTMENT AND DISSOLUTION

1. To hold office and be responsible for the management of a Council facility, all committee members must be appointed by Council.
2. Council must also appoint new members before being able to vote and take part in meetings of the Committee.
3. The Council may dissolve any such committee at any time.

All nominations for committees must be formally submitted in writing to Council for appointment.

The Council may dissolve the Committee at any time

3.2. VACATION OF OFFICE

The office of any member or office bearer will become vacant in the following circumstances.

1. upon the death of the member; or
2. if the member resigns membership by notice in writing to the Committee: or
3. if the member is absent for more than three consecutive meetings without leave of the Committee; or
4. if the member ceases to be a member of the organisation which he/she represents, (representatives of organisations will be given preference) unless the committee otherwise resolves; or
5. the Council dismisses the member, and informs the committee and the member of the dismissal in writing.

3.3. REPRESENTATION ON COMMITTEE

Membership of your committee should reflect the community organisations which use the facility and must be open to representatives of user groups and interested community members.

Equal representation of each user group is recommended. Where there is a dispute on representation a final determination will be made by Council.

3.4. COMMITTEE POSITIONS

Community Committees consist of office bearers (also known as the Executive) and other committee members. The committee elects the office bearers at its first meeting and thereafter at each Annual General Meeting.

Particulars of all appointments, e.g. committee position, name, address, contact details (including email address if available) and the user group represented, must be notified in writing to council as soon as possible after appointment is made.

Office bearers should be aware that your role requires some commitment in time and effort but you should be able to rely on the support of other committee members.

3.4.1. Office Bearers/Executive

Office bearers do not have greater decision making powers than other committee members, other than the chairperson who has a casting vote in the event of a tied vote. Whilst office bearers usually have defined roles, each committee member plays an important part in the functioning of the committee.

At a minimum the committee must have:

- *Chairperson/President*

The Chairperson is usually the spokesperson for the Committee and therefore needs to be certain that the organisation is running smoothly and achieving its aims and objectives.

- *Secretary*

(One person may fill the joint position of Secretary/Treasurer)

The Secretary is often the key contact point for the Committee, that is, for correspondence, phone messages, etc. and is required to record the 'minutes' for each meeting.

IMPORTANT

Your committee must send through to the Council the minutes of your Annual General Meeting as soon as possible after the meeting.

This should include the names and contact details of the new executive members –i.e. President, Secretary, Treasurer

- *Treasurer*

The Treasurer is responsible for looking after the Committee's financial business records and is required to present a report of all receipts, payments and other transactions to **each** committee meeting.

3.5. ANNUAL GENERAL MEETING

Your committee must hold an Annual General Meeting (AGM) to elect a committee and office bearers.

You must inform the Council of the date, time and venue of your AGM at least 28 days in advance and a public notice must be placed in your local newspaper – either the Southern Riverina News or the Cobram Courier.

3.5.1. Election of Committee

At the AGM all members of the committee stand down and their positions are declared vacant. A Returning Officer, appointed at the meeting, takes the chair and calls for nominations for the positions of office bearers (also known as the Executive) and committee members.

Where requested, the Council will provide a Returning Officer.

3.5.2. Procedures for Election

The meeting will elect committee members and office bearers in the following order:

1. Appointment of Council delegates where applicable – normally Councillors
2. Appointment of committee members from user groups designated committee positions
3. Election of community members – elected by all present.
4. Election of the Executive (President, Secretary, Treasurer, followed by other positions)

The Executive will be elected by the committee from among its members.

The Council will provide your committee with its complement (i.e. how many members and how they are appointed) on establishment. If your committee wish to vary this complement, it should make a request in writing to the Council for determination

Nominations can be accepted in two ways:

1. in writing, duly seconded, and signed by nominee, prior to the AGM; or
2. verbally from the floor to the Returning Officer.

If two or more persons are nominated for a single position a vote must be taken. Persons

nominated for election are entitled to vote for themselves. If a tied ballot occurs, the name of each candidate is written on a separate, identical piece of paper and a draw 'from the hat' by the Returning Officer (or an impartial observer), takes place. The first name drawn is the elected member.

A list of duly elected office bearers / executive and committee members must be recorded together with the names of nominators and seconders.

3.6. MEETING PROCEDURES

Your committee meetings should follow the set guidelines, detailed in the following section.

These include:

1. that a quorum be present
2. that appropriate notice is given
3. that business on the agenda is properly conducted
4. that correspondence and minutes are recorded.

3.6.1. A Quorum

This refers to the minimum number of members who must be in attendance to transact business.

For your committee:

1. A quorum will consist of one half of the total number of appointed members plus one,
2. If a quorum is not present within half an hour after the appointed starting time, the meeting will be adjourned to a time fixed by the president; or those present can hold an informal meeting to discuss matters. However, any decisions taken by the committee are not recognised until a meeting has ratified them where a quorum is present.



3.6.2. Agenda

The agenda is an organised list of headings of all the major items, in order, that will be discussed at the meeting. A copy of the agenda should be distributed to all the committee members at the commencement of the meeting, or before if it is possible. Late matters can be added to the agenda at the opening of the meeting as the chairperson calls for discussion on the agenda.

Each item of business to be discussed at the meeting should be put on the agenda. Unfinished business and reports on actions taken since previous meetings are included in

the agenda under 'Business arising from previous minutes'.

If any items on the agenda are not discussed due to limitations of time, they are carried over to the next meeting agenda.

3.6.3. Conduct of Business

Each item of business is discussed in the order in which it appears on the agenda. You should allow adequate time for discussion on important issues. Ensure all relevant information on the matter under discussion is available at the meeting.

3.6.4. Correspondence

A list of correspondence received (Inwards) is presented at the Committee meeting by the Secretary. This action is to inform members of any new issues that may have arisen and to report on letters received in response to matters raised at previous meetings.

A list of correspondence sent out (Outwards) is provided to inform the members of any action taken on their behalf. All correspondence will be suitably filed together for future reference

3.7. VOTING

Voting allows members to express their agreement or disagreement. Voting can be conducted in one of three ways.

1. Vote verbally

The chairperson asks people to say 'for' or 'against' and then decides which group is the largest.

2. Vote by show of hands

The chairperson asks people in favour of a decision to raise their hands, firstly those in favour, counts hands and announces the total, and does the same for those against.

3. Vote by secret ballot (Annual General Meeting only)

Members vote on paper and put into general pool, the secretary and a member not standing for any position, count the votes. (Requests by members for secret ballot cannot be denied.)

For all motions, the committee needs to have an agreement concerning the way a vote will be decided, e.g. for the vote to be carried, you will need a simple majority (more than half).

3.8. CORRESPONDENCE

Correspondence from the committee is effectively correspondence from the Council, as the committee acts on Council's behalf. Hence stringent conditions are required to ensure appropriate use of Council's name.

3.8.1. Letterhead

There are some occasions when the Council letterhead may be used on behalf of your committee. In these instances, the letter must be approved and signed by the Council's General Manager.

The use of separately designed letterhead is limited to those Council Committees and areas of activities which:-

1. may have a benefit in being identified in a slightly different way to normal Council activities and where a separate image or presentation may be appropriate, and
2. may be strongly community based.

In all instances the letterhead design should be approved by Council and indicate that the function is a committee of Berrigan Shire Council.

3.8.2. Purpose of Correspondence

Correspondence from your committee is generally limited to: -

1. provision and seeking of information
2. Invitations
3. Thank you notes/letters
4. Requests for sponsorship (after approval of General Manager)
5. general correspondence not committing the Council or making public comment

Your committee should **not** write to other levels of government (State or Federal) – including local Members of parliament without seeking Council approval first.

3.9. SUB-COMMITTEES

Your committee may appoint working groups to report back to the committee. While these working groups make undertake tasks on behalf of your committee, any actions taken need to be ratified by your committee.

Members of sub-committees and/or working groups must be duly appointed members of the community committee and will be covered in accordance with this policy

3.10. CLERICAL SUPPORT

It is not the normal practice of Council to provide clerical support to community committees. A committee may however apply for support and Council will make a determination on whether assistance will be forthcoming.

In general terms, clerical support will only be offered if a Council employee is a member of the committee and the assistance is an extension of the employee's duties.

If support is offered, the level of assistance will be subject to negotiation between your committee and Council and strict duties established. Council supports the principle that your committee should be self-reliant and provide its own office bearers.

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4. INSURANCE

4.1. INSURANCE HELD BY COUNCIL

Council is required to hold insurance policies to cover its liability as a consequence of its business activities. Policies that relate to volunteers and their activities include:

1. Public Liability Insurance;
2. Personal Accident Insurance;
3. Property Protection Insurance.
4. Casual Hirers Insurance

For further information on insurance matters contact Council's Enterprise Risk Manager

4.1.1. Public Liability Insurance

Council's Public Liability Insurance covers damage or injury to the public as a result of an act or omission of an act by Council due to negligence. In this instance "Council" means Council employees, Councillors, Committee members and volunteers.

Public liability claims often end up in court and it is most important that accurate details are taken down immediately after an incident/accident. This information may be used in court and the volunteer involved called upon as a witness.

The Council's insurer determines all insurance claims.

4.1.2. Personal Accident Insurance

Council's Personal Accident Insurance covers Council employees, Committee members and volunteers for bodily injury incurred while carrying out activities on behalf of Council that result in death or disablement.

Committee members and volunteers who are not Committee members must sign in and out on the Volunteer Register each time they undertake volunteer activities. This is necessary in order to record the hours your volunteers work to ensure insurance cover in the event of an accident or injury occurring while carrying out duties on behalf of Council. **(Refer to Appendix 4A for a copy of the Volunteer Register).**

Coverage is as per the policy wording and some exclusions apply. General coverage is only for out-of-pocket expenses (e.g. after Medicare and/or private health payments) and there are some age restrictions in place.

4.1.3. Property Insurance

It is Council's responsibility to ensure that all its properties and assets are adequately insured.

Property Insurance covers damage resulting from such occurrences as storm, fire, impact, malicious damage, theft, burglary, earthquake, etc., subject to the policy's terms, conditions and exclusions.

Each claim carries an excess (the amount not covered by the insurer).

Committees managing facilities must notify Council of the **estimated overall replacement value** of the facility's contents (not fixed items but including curtains and blinds) when submitting their Budget Request and Management Plan on 1 February each year.

Note: Volunteers' personal items are not covered by Council's insurance whilst the volunteer is undertaking volunteer activities.

4.2. INSURANCE REQUIRED BY CASUAL HIRERS

Council has available a Public Liability Insurance policy for casual hirers who do not have their own insurance and who wish to hire a Council facility as a *one-off or on a casual basis*.

Casual hirers are defined as those using a Council facility no more than a total of 10 times over any twelve month period for one-off events such as birthday parties, wedding receptions, christenings, etc.

Excluded from Council's casual hirer's policy are all incorporated bodies, sporting clubs, associations of any kind and commercial entities (businesses). These exclusions are determined by Council's insurer, not Council.

4.3. INSURANCE REQUIRED BY OTHER HIRERS

4.3.1. Public liability Insurance

All incorporated bodies, sporting clubs, associations of any kind and commercial entities (businesses) **MUST** have their own Public Liability Insurance with a minimum cover of twenty million dollars (\$20,000,000) noting Council as an "interested party" on the policy.

A copy of the hirer's Public Liability Insurance policy must be obtained prior to approving the hire to ensure that appropriate cover is in place.

IMPORTANT

In the case of burglary or malicious damage at your facility you **MUST**:

1. Report the incident to the police and obtain a police report number.
2. Advise the Council as soon as possible, giving as much detail as possible
3. Assist Council staff to lodge an insurance claim – if required.

4.3.2. Workers Compensation Insurance

If the hirer has employees that will be assisting with activities during the hire of the Council facility it must have Workers Compensation Insurance.

A copy of the hirer's Certificate of Currency must be attached to the User Agreement for Council Facilities before the hire is approved.

4.3.3. Property Insurance

Equipment belonging to hirers and member organisations such as sports clubs, playgroups, etc. is not covered by Council's insurance policy and such groups must be advised to obtain their own cover for such items if stored at the facility.

It is important that your committee is very clear about what equipment belongs to your Committee (and by extension the Council) and what belongs to member organisations.

4.3.4. Insurance required by contractors of the hirer

Any additional services or contractors engaged by the hirer, e.g. to install stage or lighting equipment, caterers, operators of amusement devices such as jumping castles or merry-go-rounds, must have a minimum twenty million dollars (\$20,000,000) Public Liability Insurance.

A copy of the contractor's Certificate of Currency must be attached to the User Agreement for Council Facilities before the hire is approved.

4.4. INSURANCE REQUIRED BY CONTRACTORS

When engaging contractors to do work on a Council facility (e.g. cleaners, gardeners, electricians), the Committee must ensure that the contractor has adequate insurance.

To assist your committee in managing the insurance and qualification requirements for contractors, your committee is encouraged to use contractors who have been pre-qualified by the Council for maintenance works.

A list of pre-qualified contractors is available from the Council. Contractors can be added to the pre-qualified contractors list – subject to meeting the Council's requirements. Contact the Council for more information

4.4.1. Public Liability Insurance

A minimum of \$20,000,000 Public Liability Insurance cover is required, noting Council as an "interested party" in respect of the work.

If the contractor is not a pre-qualified Council supplier, a copy of the contractor's Certificate of Currency must be forwarded to the Council before any work is carried out on a Council facility.

4.4.2. Workers Compensation Insurance

Contractors must have Workers Compensation Insurance if they have employees.

If the contractor is not a pre-qualified Council supplier, a copy of the contractor's Certificate of Currency must be forwarded to the Council before any work is carried out on a Council facility.

4.4.3. Trade Qualifications

Contractors must have appropriate trade qualifications for the work they are doing.

If the contractor is not a pre-qualified Council supplier, a copy of the contractor's qualifications must be forwarded to the Committee Co-ordinator before any work is carried out on a Council facility

4.5. INSURANCE FOR FUNDRAISING AND COMMUNITY EVENTS

Your Committee may wish to conduct fundraising and community events.

Fundraising and community events organised by your Committee may require some special conditions. You will need to contact the Council for advice well before your event.

Each activity must be endorsed by Council and Council's insurer to ensure that insurance cover is extended to the activity and the Committee members organising/participating in the activity. The event may attract an additional premium which will need to be met by the Committee. Council and Council's insurer also need to be notified of all activities and participants involved in the event.

If the fundraising involves other community groups in, for example, a fete situation where each group has a stall to sell goods, then each group is responsible for its own Public Liability Insurance (minimum cover - \$20,000,000).

IMPORTANT

The Council has a register of pre-qualified contractors for a range of maintenance tasks – including electrical and plumbing services.

Pre-qualified contractors have provided their insurance details and other relevant information to the Council and been approved for use.

Using the Council's pre-qualified suppliers will absolve your committee from the responsibility of obtaining insurance details from suppliers directly.

You can contact the Council for a list of pre-qualified suppliers.

There no doubt will be groups that do not have Public Liability Insurance cover. The best solution for this is for the stallholders themselves to band together and take out Stallholders Liability Insurance for the event

4.6. NOTIFICATION OF INCIDENTS/CLAIMS

Any matter or incident that may give rise to a claim against Council must be reported to Council as soon as practicable. This will ensure that investigations and remedial actions can be undertaken to prevent further occurrence and protect Council's interests.

The Committee may receive notification of an incident either verbally, in writing, by telephone or through observation. Once the Committee becomes aware of a potential claim it must notify Council by the **next business day**. If Council does not notify its insurer of a claim which it could reasonably have known about, indemnity may be denied.

Use the Incident Report Form at Appendix 8.3 to notify Council.

4.7. VOLUNTEER REGISTER

Committee members and volunteers who are not Committee members must complete the **Volunteer Register at Appendix 4A** each time they undertake volunteer activities on behalf of Council. Your committee's office bearers are to ensure that all volunteers sign the Register. This is necessary in order to record the hour's volunteer's work to ensure insurance cover in the event of an accident or injury while carrying out duties on behalf of Council.

The Volunteer Register is to be forwarded to Council's Director Corporate Services at the end of March, June, September and December each year.

If your Committee is conducting a small Committee function or a working bee, a Volunteer Register must be completed for that specific activity and returned to Council on completion of the activity.

IMPORTANT

In the case of any incident that may potentially lead to an insurance claim:

1. Advise the Council as soon as possible
2. Complete an Incident Report Form - include as much information as possible; attach photos if available
3. **DO NOT ADMIT LIABILITY** – this is for the Council's insurers to determine.

5. WORK HEALTH AND SAFETY

Whilst many volunteers do not consider themselves workers in the same sense as paid employees of the Council, however under the NSW *Work Health and Safety Act 2011* if you are a volunteer you may also be classed as a worker.

Under the NSW Work Health and Safety Act 2011, you are a volunteer and a worker if you are working without payment or financial reward (but you may be receiving out-of-pocket expenses) for an organisation that also engages paid workers

This means that as a volunteer of the Berrigan Shire Council, you are classified as a worker and the Council must provide you the same protection as its paid workers. It also means that as a worker, you have a responsibility to the Council.

IMPORTANT

As a member of a volunteer committee of the Council, you are classified as a worker.

As such you have the same Work Health and Safety rights, protections and obligations as any of the Council's employees.

5.1. COUNCIL'S RESPONSIBILITIES

The Council is responsible for ensuring the health and safety of all its workers, including volunteers, so far as is reasonably practicable. This is achieved by doing a range of activities including:

- Ensuring that volunteers are provided with a safe work environment and a safe system of work, i.e. that where you work and the work Council is expecting you to do on their behalf does not put you at unnecessary or unacceptable risk.
- Ensuring that any plant (which includes vehicles, mowers, tools and equipment, etc.) or structures (such as buildings, roads, etc) Council provides for your use is safe for the purpose it is intended.
- Providing volunteers with information and consulting on health and safety. This can be in the form of a newsletter, an email, a phone call, in a safe work procedure, or by attending meetings and discussing issues.
- Providing volunteers with a mechanism and a procedure for reporting hazards, and incidents.
- Ensuring that you are provided with training to allow you to perform your work on behalf of the Council as safely as possible.

5.2. VOLUNTEERS RESPONSIBILITIES

It is very easy to assume that as a volunteer, you are not getting paid to perform a task; that you are doing this of your own accord and therefore you do not have a responsibility to the

Council, however the law does not see it that way and you do have responsibilities. These include:

- Take reasonable care for your own health and safety
- Take reasonable care to ensure you don't affect the health and safety of others
- Carry out your tasks in a safe way
- Follow the reasonable work health and safety instructions given to you by the Council, and
- Co-operate with the reasonable policies and procedures of the Council that relate to work health and safety.

IMPORTANT

Your volunteers have a responsibility to ensure their own safety and the safety of others they are working with

Some examples of the things you can do to meet your work health and safety duty include:

- Reading, understanding and co-operating with the policies and procedures provided to you by the Council;
- If the Council asks you about a work procedure they are changing or developing, provide them with your ideas about how to do the work safely;
- If you are tired and your volunteer work involves driving, call your Manager and say that you are unable to volunteer today;
- If your volunteer activity involves operating Council provided plant and your inspection reveals an unsafe piece of equipment, do not use it and report the problem to the Council.

5.3. REPORTING INCIDENTS

If, when you are volunteering, you or someone else is:

- Seriously injured
- Becomes seriously ill, or
- Exposed to a serious risk to their health and safety because a dangerous incident occurs

You need to let the Council know as soon as possible. This may be as easy as telling your Manager, or advising your Council contact. Under the *NSW Work Health and Safety Act 2011* these types of incidents, as well as workplace fatalities, are known as "***notifiable incidents***".

Council must advise SafeWork NSW if any notifiable incidents occur.

If something happens that is not as serious as a notifiable incident or you had a near miss, i.e. something almost happened; you should still let the Council know. This helps the

Council identify what went wrong, what can be improved and how we can put in place measures that will prevent anything serious happening in the future.

5.4. HEALTH AND SAFETY REPRESENTATIVE

Council has in place Health and Safety Representatives or HSRs. These HSRs play an important role in representing the health and safety interests of workers in an identified work group, and act as a communication link between the workers they represent and the Council.

They have certain powers and functions which are:

- Represent workers in a work group on work health and safety matters
- Monitor WHS actions taken by the Council
- Investigate WHS complaints from workers of the work group
- Look into anything that might be a risk to the WHS of the workers they represent
- Direct unsafe work to stop when they have a reasonable concern that carrying out the work would expose a worker of their work group to a serious risk
- To issue a Provisional Improvement Notice (PIN) when they reasonably believe a contravention of the *Work Health and Safety Act 2011*



Volunteers belong to the Indoor Work Group which also includes:

- Office
- Libraries
- Pools
- Early Childhood Intervention
- Stores

If you have a health and safety concern, you should always bring it to the attention of your Supervisor or Manager to have it resolved. If the issue is not resolved, or you are unhappy with the outcome, you should contact your Health and Safety Representative who will investigate the issue and make a recommendation.

A list of Health and Safety Representatives, and the Issue Resolution Flowchart is included with these procedures in Appendices 8.1 and 8.2

5.5. INSURANCE

(See also Section 4 above)

Unlike paid workers, volunteers are not covered under Workers Compensation Insurance. Council has in place Personal Accident Insurance to cover volunteers for injuries sustained during the course of voluntary work performed on behalf of Council.

Insurance coverage is only for out of pocket medical expenses, so this includes anything not covered by Medicare or private health insurance.

In addition to the terms and conditions of the policy, there are some notable restrictions which are:

- The volunteer must be a registered volunteer of Council. This means your Manager or the representative of the Committee you work for must notify Council, in writing, that you are a volunteer.
- The activity must be under the control of Council and be an approved activity. For example, if you are a volunteer of the Finley War Memorial Swimming Pool Committee of Management, and decide to do extra activities for another group using the pool, you will not be covered under Personal Accident Insurance if you are involved in an accident and are injured.

The volunteer must be under 90 years of age. Once a volunteer reaches the age of 90, Council's insurance company must be notified. Limited cover will be provided for the volunteer until they reach the age of 95 when coverage will cease

5.6. GENERAL WORK HEALTH AND SAFETY INFORMATION

Whilst Council has volunteers performing a variety of tasks where hazards are specific to the task being performed, the following is some general information that you should be aware of:

5.6.1. Personal Protective Equipment

Depending on the activity you are performing for Council, if you have been issued with Personal Protective Equipment such as:

- Hi-vis vests
- Ear protection
- Sunscreen

This has been provided for your safety and you have an obligation to ensure you wear it.

5.6.2. Identify Risks

Before beginning a task, before entering a home, before leaving on a journey – identify the hazards around you and respond appropriately, for example:

- If there is a dog on the premises which you feel unsure about, do not enter;
- If after inspecting plant, equipment or a vehicle and you feel there is a safety concern, report it and do not use it;
- If you feel uneasy about a task you are to undertake, or you feel it is unsafe – do not proceed and report your concerns.



5.6.3. Public Protection

Remember your responsibilities to “take reasonable care to ensure you don’t affect the health and safety of others” – this includes your fellow workers, and members of the public. You must ensure that you do not do anything that puts members of the public at risk. Some examples include:

- If you are conducting an activity in the presence of the public and there is a risk of injury, erect safety barriers, signage or cease the activity if the public presence is too close;
- If you are holding an event where you are inviting members of the public, remember you have a responsibility to ensure your event does not put them at risk.

5.6.4. Bullying and Harassment

Council has in place a Code of Conduct which promotes the key principles of:

- Integrity
- Leadership
- Selflessness
- Impartiality
- Accountability
- Openness
- Honesty
- Respect

This applies not only to members of the public but to your fellow workers.

Council has a responsibility under the *NSW Work Health and Safety Act 2011* to provide volunteers with a safe and healthy workplace and this extends to preventing bullying and harassment.

As volunteers of the Berrigan Shire Council, you also have a responsibility not to promote or partake in discriminatory, bullying or harassing behaviour. You have a legal and moral duty to treat each other fairly and with respect.

If you feel you are being bullied when volunteering, you should raise the issue with your Supervisor/Manager, your Health and Safety Representative or one of the Contacts listed below.

5.6.5. Contacts

If you have any questions about the information provided, if you have any work health and safety issues, or if you require further clarification or information, you may discuss the matters with any of the people listed in Appendix 8.2

DRAFT

6. FINANCES AND FINANCIAL MANAGEMENT

Your Committee is given authority to operate by the Council and is subject to the same rules and regulations set out in legislation and elsewhere.

Your committee and its members have a responsibility to ensure public funds are used in the manner for which they were intended and that a clear and full disclosure of your committee's financial activities is available.

6.1. ACCOUNTING

Your committee is required to follow the basic principles listed below

1. Your committee must operate via a cheque account at any branch of a recognised bank or Credit Union. The account must be in the name of your committee.
2. All monies received by your committee must be banked as soon as is practicable.
3. Under no circumstances will your Committee's bank account be overdrawn.
4. Your committee must maintain adequate financial records as per the Council's requirements.
5. Your committee must issue a receipt for all cash and cheques received and keep a duplicate copy.
6. All payments must have documentation supporting the payment – such as a valid invoice or statement
7. At least two members of your committee must authorise any payment. Authorisers should include the president, the treasurer and at least one other member.
8. All records and books **must** be made available for inspection whenever required. This may be by an external investigating authority (e.g. The Independent Commission against Corruption), the Council's auditor, Councillors, or any authorised officer of Council.
9. Your committee must submit a summary of your committee's financial affairs within 60 days from the end of the financial year – normally in your Annual Return. This must include a statement of income and expenditure and a statement of

IMPORTANT

Your committee has been established to **benefit** the community and is **accountable** to the community.

As such, any funds raised, received or spent are subject to public scrutiny, just the same as the Council.

assets and liabilities.

10. The Treasurer **must** report a financial report to **every** ordinary meeting of the committee. This must include a statement of all income and expenditure over the period and a bank reconciliation.
11. All payments made by your committee must be in line with the delegation provided to your committee by the Council. In particular, those committees responsible for a community facility must only be spent on the operations of that facility

6.2. CONTROL

The General Manager has the authority to direct all committees to process their financial records through the Council's financial system if he / she is of the opinion that this is a most appropriate method of recording those financial transactions.

6.3. BUDGET REQUESTS AND OPERATIONAL PLAN

There are a number of sources of funding that the Committee may access.

Council requires the Committee to submit any Budget Request by 1 March each year. This time-frame allows for major expense items to be referred to Council's Budget Review Working Group for consideration and prioritisation within Council's main budget.

Requests for financial assistance from committees are assessed in line with the ***Council's Requests for Donations and Financial Assistance Policy***.

All Budget Requests should be forwarded to the General Manager.

6.3.1. Budget request considerations

Community Assistance Applications ("One Third" Grants)

Your committee may request a grant from the Council to assist in the delivery of new infrastructure or equipment. This may take the form of a grant, a loan or combination of both.

Under the Council's Requests for Donations and Financial Assistance Policy, your committee can request a loan from the Council to assist with the delivery of a major project. The loan is provided at a discounted interest rate and repayable over a three to five year period.

The loan is generally provided under a "one third" scheme – i.e. one third of the total cost of the project is put up by the committee, one third is made available as a grant by the Council and the final third is provided as a loan.

Other Grant Applications

Source funds can be obtained from other government agencies or trusts, e.g. NSW Sport & Recreation, and other applicable grant funding.

You must inform the Council of any external grants for which you intend to apply.

Requests from Council's Budget

The Committee may request that Council fund major projects and maintenance items for the upgrading and safety of the facility.

Prioritise and list all the maintenance items that are required at the facility. These may include large and small items, e.g. new gutters, external painting of hall, new door locks.

Benefit to Facility, Community or Committee

State how the facility, community or Committee will benefit from the project. This should reflect the the Committee's delegation.

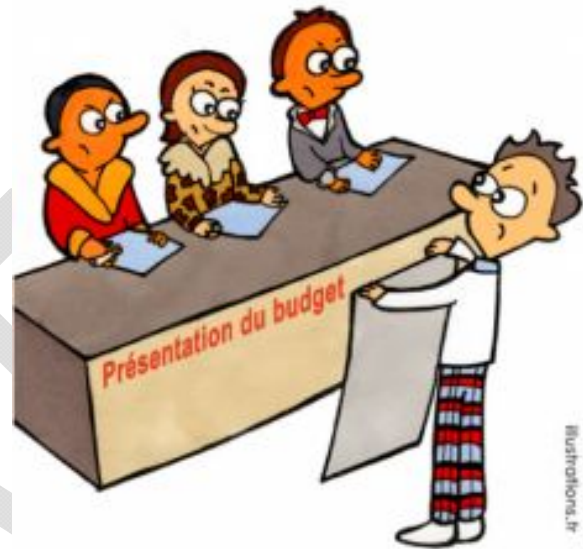
Estimated Cost of Project

A quote (or reliable estimate) must be submitted with the budget request.

Amount of Committee Contribution and/or Other Grant Funds

Council looks favourably on those Committees that contribute funds towards a project. Council looks for a partnership in major projects rather than fully funding the project.

The committee may contribute funds that it has raised or it may seek grant funds from outside sources if the project is one of major expense.



6.4. FINANCIAL MANAGEMENT PRINCIPLES

Your committee is subject to the same standards of financial accountability as Council, and it is therefore important your Committee manage its finances well. All funds and assets held by your Committee belong to Council. Your Committee is responsible for its care, control and management.

Committees who handle public funds, on behalf of Council, must comply with the following procedures, which will assist to keep proper records and guide them through the day-to-day transactions.

Keeping proper records calls for attention to detail more than ability to add up. If proper records are taken at the time money is paid or received, keeping the books should only require one or two hours work a month.

Overall responsibility for bookkeeping falls on the Treasurer, who should be someone who will keep the records up to date. The actual work is not hard, and this Manual aims to make it easier. But remember – there are no short-cuts, because your Committee must always be able to say where its money went.

6.4.1. Things You Need

Your Committee should open a cheque account at a local financial institution and operate the daily transactions from it.

To record its financial transactions, each Committee should maintain and keep the following records for five years:

1. Tax Compliant Receipt Book
2. Cash Book
3. Cheque Book*
4. Petty Cash Book
5. Bank Deposit Book
6. Banks Statement Folder
7. Cheque Payment Form Folder

These books are your tools of trade for keeping accounts. Each is simple to fill in, because it has a specific purpose. The next sections show you how to handle money and use these Financial Records.

* Subject to meeting the obligation to have two signatories/authorisers, committees may use “online” banking systems to pay accounts – in conjunction with, or instead of, cheques.

6.4.2. Delegation of Authority

Your committee should, following a formal resolution at a committee meeting, open a bank account at a local bank or building society branch.

The authorisers/signatories of the account should include the president, the treasurer and at least one other member. Each payment must be approved by two signatories/authorisers. – i.e. two signatures on a cheque.

All payments must be endorsed by your Committee and recorded in your meeting minutes. This is most simply done by receiving and accepting the Treasurer' Report, which is described later.

6.4.3. Principles to Follow

Your Committee should keep financial records in accordance with this Manual.

Council's financial year is from 1 July to 30 June – and this applies to your committee as well.

Your annual accounts will need to be completed and submitted to Council by 31 August each year following their adoption at a Committee meeting, if necessary, called to adopt the accounts. This will enable Council to incorporate the Committee's accounts into Council's accounts as required under the Local Government Act 1993, should these amounts be material in nature.

Your committee must provide the Council with a list of all bank accounts, term deposits and other cash holding as at 30 June each year – including balances.

6.5. RECEIVING MONEY

6.5.1. What to do

To receive and account for money such as payments for hire of the facility, you will need a Cash Tin for security purposes, as well as a Receipt Book and a Deposit Book for your bank account.

The procedure is simple:

1. Take cash or cheques – ensure the amount is correct;
2. Write a receipt in the receipt book – don't forget to include GST details;
3. Place the money in the cash tin;
4. Bank all receipted money promptly.

6.5.2. Banking

As soon as possible after the money is received and receipted, bank the money. Ensure you then write up the Cash Book, add up the amount in the Cash Book and make sure this is equal to the amount receipted and banked. All income (cash and cheques) must be banked in the form in which it is received. **Payments are not permitted to be made from cash receipts held awaiting banking.**

On the butt in the Deposit Book write the amount, the date of banking, and the Receipt Numbers for the money (e.g. Nos 491-507).

In the Cash Book, write the amount banked in the banked column of the Receipts page, beside the last entry. This amount should equal the total of the receipts entered since the last banking amount was entered.

6.5.3. Issuing receipts

Receipts in duplicate (use carbon paper if needed) must be written in ink or indelible pencil for all income as it is received, irrespective of its source.

Receipts must show:

- a) Date of receipt;
- b) Name and address of person from whom payment is received;
- c) Total amount received in words and figures and whether as cash or cheque, and must show all GST details;
- d) The reason or particulars for which the receipt was issued;
- e) Signature of (authorised) person receiving the payment; and
- f) Council's name and ABN.



Only the original copy of the receipt is given out. The second copy is to remain fixed in the book for audit purposes. Receipts are issued and entered into the cash book in chronological order.

Personal cheques must be receipted to the name on the cheque. If, for example, a person pays by personal cheque for hall hire on behalf of a group or organisation, the receipt should be made out to the name on the cheque with a notation of the group or organisation he/she represents e.g. Mr G Jones (of Berrigan Football Club)

Change **cannot** be given for cheques received. Immediately upon receipt, cheques should be crossed and marked "Not Negotiable".

6.6. MAKING PAYMENTS AND RECEIPTS

6.6.1. Making Cheque Payments

The Committee must pay bills only by cheque (or EFT where appropriate dual authorisation is in place). The procedure for cheque payment is as follows:

- a) The **invoice**, bill or receipt for reimbursement is received by the Treasurer.
- b) The Treasurer is to make sure the amount is correct, payable, and supported by a valid Tax invoice.
- c) The Payment is **authorised** by a Management Committee meeting.
- d) The Payment and the supporting documents (e.g. invoice) are **stored** in a ring-folder or attached in a file (not kept loose) and must be kept for seven years.
- e) The **cheque** is written, signed by two signatories, and sent (with an appropriate note if necessary). The date, amount, purpose and payee of the cheque payment should be recorded on the cheque butt.
- f) Payments are recorded regularly in the **Cash Book**.

All payments of twenty (\$20) dollars and over shall be made by cheque and receipts for payments obtained and kept. Smaller payments may be made from Petty Cash.

All cheques are to be signed by at least two authorised cheque signatories, be crossed and marked "Not Negotiable" and made payable to the individual or order. Cheques should not be payable to "Cash", unless for the purpose of a properly established petty cash advance. **Under no circumstances should a blank cheque be signed.**

6.6.2. Petty Cash Procedures

A Petty Cash float is useful if you need to have small amounts of money available for minor purchases or expenses, or for initial change at a function.

To have a Petty Cash float you will need a **Petty Cash Book**, a **Petty Cash Receipt Book** and a **Petty Cash Tin** (do not use the Receipts Tin or the Receipts Book, as the money may get confused).

To set up Petty Cash, the Management Committee should resolve to have Petty Cash and set the size of the float (the amount initially cashed into petty cashed from the cheque account). The Management Committee should also decide who is responsible for Petty Cash – unless otherwise decided, the Treasurer will be responsible.

For security reasons, it is recommended that the Float be less than \$100.00.

Spending Petty Cash

To purchase something out of petty cash, you can either take the money from the petty cash tin and pay for the item, or pay for it yourself and be reimbursed from petty cash.

In either case, the petty cash voucher and attached docket must be marked "Paid". Any payment over \$20 will be made by cheque. Generally, petty cash claims are for minor expenses only.

Petty cash vouchers are to be numbered consecutively as each petty cash claim is made. The details are then recorded in the Petty Cash Book and must include a column for GST.

Giving Change

Sometimes it is sensible to use Petty Cash for giving change, say when selling tickets at the door of a function. In these cases, it is also sensible to count the petty cash before taking any money, just to make sure it balances.

After the function, count the petty cash again, subtract the amount you started with, and the difference is the income from the event inclusive of GST. This amount should be treated as a Receipt, not as Petty Cash. Write the amount into the Cash Book and bank it, leaving Petty Cash as it was before the event.

Alternatively, the Management Committee may resolve to establish a separate Petty Cash float for a particular function. In this case, the whole amount in the function's Petty Cash Tin is banked and recorded in the Cash Book, and the Petty Cash closed.

The image shows a yellow Petty Cash voucher form. At the top, it says "PETTY CASH" in bold, black letters. Below this, there are several fields for recording information: "AMOUNT \$", "NO.", "DATE", "ACCOUNT NO.", "APPROVED BY", and "RECEIVED BY". Each field has a vertical line indicating where to write. The form is divided into two main sections by a horizontal line, with the top section for recording the transaction and the bottom section for recording the balance.

Petty Cash Accounting

The Petty Cash float can be maintained so that the float is reimbursed at regular intervals to "top it up" to the maximum approved amount, by the drawing of a cash cheque on the bank account. The reimbursement of Petty Cash can be done on a regular basis or when the amount left falls too low (say \$10.00).

Petty Cash should be balanced at least monthly or at a time of reimbursement. This involves writing each Petty Cash Voucher into the Petty Cash Book, which records in five columns the date and number of the Petty Cash Voucher, the purpose of the payment, the amount and the balance remaining in Petty Cash. The balance is calculated by subtracting the amount

spent from the amount to start with. Make sure that the final balance is the same as the amount remaining in the Petty Cash tin.

When the Petty Cash float is to be reimbursed, a cheque is drawn using the Cheque Payment Voucher and attaching to this the petty cash vouchers that are being reimbursed. The cheque details will be recorded in the Cash Book and presented to the Management Committee for endorsement along with other cheques. The cheque is then cashed and put into the Petty Cash Tin

6.7. KEEPING THE CASH BOOK

6.7.1. Description

The cash book is used to record the Committee's receipts and payments of money. A cash book consists of pages ruled into columns. On one page you write down details of your Committee's income (receipts of money), and on the next you write down payment details, every month you rule across after the last entry, add up how much you have paid and received, and check that this tallies with the bank statement.

On the **Receipts** page, the columns are required for:

- date
- source of funds
- receipt number
- amount received
- date of banking

plus columns for frequent sources of funds, such as donations, interest, received amounts and a column specifically for GST collected.

For facility hire, have columns for:

- date the facility was used
- amount paid for facility hire (excluding GST)
- amount paid as damage deposit (bond) (excluding GST)

On the **Expenditure** pages of the cash book, the columns to use are for:

- date
- payee's name
- cheque number
- amount paid

plus columns for the main uses for funds, such as deposits forfeited, facility cleaning,



purchases of equipment, GST payable and so on.

A "Sundries" column on both the Income and Expenditure pages would contain all income or expenditure not listed in specific columns and of a minor or irregular nature.

6.7.2. Using the Cash Book

Every time the Committee receives or pays money, the Treasurer records the date, source, amount, and receipt/cheque number in the Cash Book. It is best not to let too many transactions accumulate before writing them up in the Cash Book.

- Receipts and payments are entered consecutively in date and receipt number/cheque number order in the appropriate page of the cash book.
- One entry is written on each line, filling the relevant columns
- The total amount of the income or payment is entered in the Total Amount Column.
- In the column(s) for the type of income or payment enter amounts exclusive of GST, GST is written in GST column.
- For example, a receipt of \$215 being \$150 hiring fee and \$50 bond deposit for hall and \$20 for GST would show \$215 in the Total column, \$150 in the Facility Hire Column, \$50 in the Facility Bond Deposit Column and \$15 in the GST column.
- If an incorrect entry is written in the cash book, it is neatly ruled through and initialled before writing the correct entry. "Liquid Paper" correction fluids or strips should not be used to alter an incorrect entry.

It is suggested that a new page be started in the cash book for each month, unless there are very few entries. To do this, rule off under the month; add up the columns and over a new page start the next month with the first entry in each page being the balance (column table) brought forward from the previous month

6.7.3. Recording of Deposits or Bond Moneys

In the Cash Book, deposits or bond moneys received (such as indemnity deposits, hire deposits) are recorded in the receipts side of the cash book in Facility Bond Deposits column. This money is to be banked.

When a deposit is refunded (by cheque), the amount paid is shown under the Facility Refunds column in the payment section of the Cash Book.

Special rules apply to deposits made as a security for the performance of an obligation. These are called security deposits/bonds. Normally these deposits are returned once the

obligations are performed and no GST is applicable. However, if the deposit is forfeited it is treated as if it was part of the supply. Hence GST is payable on the amount forfeited. A bond register must be maintained to record the movements of deposits received and refunded. Any forfeited deposits should be highlighted within the register and appropriate GST noted in the move records.

If a hirer leaves the facility in an unclean or damaged condition, a portion of the deposit may be forfeited and retained by the Committee. The amount forfeited must include an allowance for GST under the taxable supply rules applicable to upkeep the facility as a result of a function.

The payment entry in the Cash Book would be written up to show the deposit was refunded but a portion was taken in income, as follows:

- a) The amount of the drawn cheque (that is the actual refund) is shown in the Amount column.
- b) The total amount of the deposit paid is shown in the deposits refunds column.
- c) The amount forfeited is shown in the forfeited deposits column in brackets () indicate that this amount is to be treated as additional income (exclusive of GST)
- d) GST is applicable to forfeited amount.



The Cash Book also provides for a separate page where deposits for the hire of the facility should be required.

Then write "R" (for Refunded) beside Receipt entry for the deposit to indicate that the deposit was refunded. It is often helpful to write the number of the refund cheque as a cross reference. When writing the refund cheque details in the Cash Book on the cheque butt, it is helpful to note the receipt number of the deposit being refunded. It is also good internal control to note on the receipt that a refund (full or partial) has been issued.

These notations and cross referencing help to identify outstanding deposits when compiling a list of deposits still held at any specified time and especially at the end of the financial year.

The details or refunds for damage (indemnity) deposits should be noted in the Booking Diary.

The deposit book should list each individual cheque being deposited, cash in total and must have a summary of each day's deposits from the cash listed in the Deposit Book to add up to

the total deposit.

6.7.4. Bank Reconciliations

At the end of each month, the Committee will obtain a Bank Statement for each of the accounts under its control and reconcile this with the Cash Book. All Bank Statements are to be retained. A bank reconciliation is really quite simple to do. It involves calculating from the Cash Book how much money you ought to have, and seeing if this is the same as the amount you do have. The steps are these:

Prepare

3. **Mark** in the Cash Book all cheque payments and banking which are shown in the Bank Statement as having been made. Check the amounts are the same.
4. **Enter** into the Cash Book any entries on the Bank Statement which are not already recorded – payments are likely to be bank charges for the month, and deposits are likely to be interest.
5. **Rule off** the Cash Book under the last entry (for both receipts and payments), and add up the amount received and paid since you last ruled off. Make sure that the total of the amounts column equals the total of the other columns.

Calculate

6. **Write** down the amount in the bank at the time of the last reconciliation (generally the amount at the beginning of the month).
7. **Add** the total amount of money received (according to the Cash Book) since the last reconciliation.
8. **Subtract** the total amount paid (according to the Cash Book).
9. **Add** the total amount for unpresented cheques and **subtract** the total of any unbanked receipts in the Cash Book (the last banked amount should be recorded in the Banking column, and all receipts after that should not yet have been banked).
10. **Check** that the amount you have calculated is the same as the amount on the bottom of your Bank Statement. If not, repeat this process.

6.8. REPORTS

6.8.1. Treasurer's Report

The Committee's Treasurer will prepare a Treasurer's Report for presentation at each Management Committee meeting.

The report should inform other Committee Members of the receipts and payments since the last report and **MUST** include a Bank Reconciliation. A copy must be forwarded, with the Minutes, to the Council following each quarter for GST reporting by Council.

6.9. ANNUAL FINANCIAL STATEMENTS

6.9.1. Annual Statements

The Income Statement

The income and expenditure statement shows how much the Committee received during the year, how much it paid out, and whether there was a surplus or deficit.

The Statement of Financial Position

The Statement of Financial Position essentially shows the financial worth of the Management Committee. Assets, liabilities and accumulated funds are separately disclosed – the net worth is the accumulated funds, that is, the assets less the liabilities. For most committees the only assets held will be cash, bank deposits and unpaid debtor accounts, while liabilities will consist of unpaid creditor accounts and any outstanding loans due to Council.

Monies received by Committees, such as bond deposits on the hire of the centre, should be treated at year end as a sundry creditor since the monies will be repaid to the hirer upon satisfactory completion of the hiring terms.

6.9.2. Closing off the Books

Immediately before the close of the financial year (30 June), the Treasurer will pay all outstanding bills and try to collect any outstanding monies. In early July, a bank reconciliation shall be done and an initial financial statement prepared by the Treasurer.

This financial statement should summarise the receipts and payments for the year using the headings on the columns in the Cash Book. The easiest way of doing this is to use pages at the back of the Cash Book to record the monthly totals of receipts and payments under the same headings used on the monthly pages. At the end of the year, simply add up the total for the twelve months for each column, and write these totals in a list.

Having written up the year's totals for receipts and payments, prepare a bank reconciliation for the year. This follows the same procedure described previously, except that the starting balance is the amount in the bank on 1 July, and the final balance is the amount at 30 June.

6.10. GOODS AND SERVICES TAX (GST)

Council's ABN is **53 900 833 102**

6.10.1. Introduction

GST is a tax of 10 per cent on the supply of most goods, services and anything else consumed in Australia. These are defined as taxable supplies. There are other types of supplies that are not subject to GST. These are GST free supplies (e.g. fresh food, education, rates, childcare, etc.) and input taxed supplies (e.g. financial transactions and exports).

GST is a Federal Government initiative and Council has to ensure all of the guidelines are followed. If the guidelines aren't followed, Council runs the risk of being fined or not being able to claim all the GST it has paid. Council will be audited for compliance.

6.10.2. Income

Most sources of income for your committee will attract GST. This includes where your committee supplies goods or services, hire charges, entry fees, raffle sales or other receipts.

Funds received by your Committee from Council will not include any GST as these are considered internal transactions, e.g. when you Committee is provided with a grant from the Council etc. the amount paid to the Committee will not include GST.

Please note that when prices are displayed to end use customers they should be GST inclusive. In other words, consumers should know the selling price of a good or service before purchasing it.

The GST charged on an item should be:

1. 10% of the amount your committee wishes to receive, and also
2. 1/11th of the GST inclusive price.

Example: Your committee has determined that venue hire should be charged at **\$200 + GST**. The GST component is then **10% of \$200 = \$20**. Adding this to the price determined by the Committee gives the **GST inclusive price of \$220**. Dividing the GST inclusive price of \$220 by 11 gives you the **GST amount of \$20** as determined

IMPORTANT

Legally, your committee is part of the Council. As such your committee is part of a GST reporting entity.

Your committee must charge GST on all applicable transactions and provide the Council with enough information to allow it to lodge a GST return on your behalf.

Your quarterly GST returns need to be submitted on time in order for the Council to meet its obligations under the law.

earlier.

6.10.3. Expenditure

In general, all expenditure will incur GST provided the supplier is registered for GST. If GST is charged and the total amount is over \$100, a tax invoice is required from the supplier. Without a tax invoice the Council is unable to claim the GST component in its BAS.

It should be noted that if you are dealing with suppliers that do not have an Australian Business Number (ABN), you will need to withhold 48.5% withholding tax for Council to remit to the Australian Tax Office. Therefore, Council encourages the Committee to only deal with suppliers that have an ABN and are registered for GST.

When obtaining quotes from contractors, you should insist that the quote states whether the price includes GST or not.

The Committee must pay the total amount on a tax invoice to its supplier/contractor and then claim the GST back on its quarterly GST Return to Council.

To work out how much GST is included in the price of something you have bought; divide the total price by 11. Some invoices will list the amount of GST payable as a separate item.

Example: Your committee has paid a bill totalling **\$550 including GST**. The GST able to be claimed back on that invoice is determined by dividing \$550 by 11 = **\$50 GST**.

6.10.4. GST Summary Return

The Committee's monthly GST Summary Return at Appendix 9M must be submitted to Council's Finance Officer within five days following the end of the quarter even if the return is a nil return. The monthly GST Summary Return should include a copy of the Cash Receipts and Cash Payments for the quarter and a GST Summary.

Please ensure that every financial transaction for the month is included on the GST Summary Return, e.g. bank fees, bank interest, petty cash payments, payments from Council.

If the Committee is required to remit GST to the Australian Tax Office, you must forward your payment to Council with the Committee's quarterly GST return. The cheque is to be made payable to the Berrigan Shire Council.

If the Committee is entitled to a GST refund, the Council will forward the refund following the receipt of your quarterly GST return.

The Committee member expending/receiving the money is responsible for ensuring that the correct invoice is received/issued and whether GST applies to the transaction.

6.10.5. Donations

GST does not apply to donations. However, this is only the case if **the donation is totally unconditional** – i.e. the committee is not providing a service in return for the donation. If the donation is related to a specific purpose, service or condition, GST is applicable and a tax invoice including an ABN is required.

Note: Your Committee is not permitted to donate or lend funds to non-Council bodies without Council's express consent in writing, to be sought in writing prior to any donation taking place.

6.10.6. Record Keeping

Income

All income must be recorded in the Cash Receipt Book. The income amounts must be posted in the income analysis columns net of GST, and GST charged /collected must be posted in the GST column.

Copies of tax invoices/receipts issued must be filed in chronological order for ease of reference and audit purposes. They must be kept for seven years by the committee or with Council.

Expenditure

All expenditures must be recorded in the Cash Payment Book. The expenditure amounts must be posted in the expenditure analysis columns net of GST, and GST payable on the supply must be posted in the GST column.

All taxable supply payments must be supported by valid tax invoices to enable the committee to recoup input tax credits.

All payment vouchers must be filed in chronological order for ease of reference and audit purposes. They must be kept for five years by the committee or with Council.

IMPORTANT

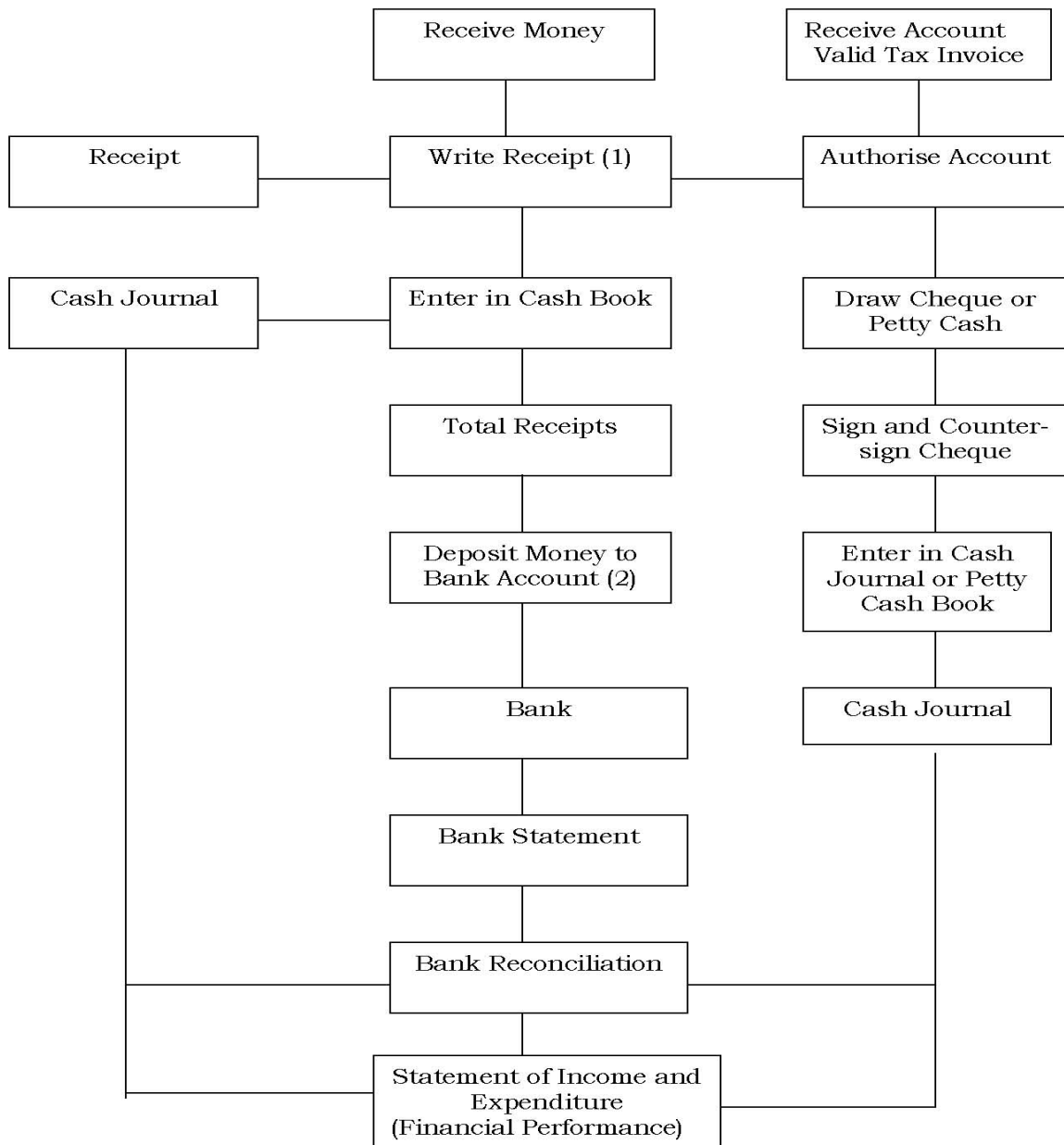
Valid tax invoice/receipt must be issued for all supplies of goods and services. They must include the following:

- a. Berrigan Shire Council's ABN 53 900 833 102
- b. The words "tax invoice" stated prominently.
- c. The date of issue of the tax invoice/receipt.
- d. The name of the recipient of supplies/service.
- e. Brief description of things supplied and services rendered.
- f. A statement showing the GST amount or statement that price includes GST where GST is payable is exactly 1/11 of the total price

Petty Cash

All Petty Cash docketts that have a GST component must have supporting tax invoices and filed with reimbursement payment voucher.

FINANCIAL FLOW CHART



- 1) Receipt should show details of split up of Funds Received, that is, amount for hire fees, bond, insurance etc. should be itemised on the receipt. Receipt should be written as soon as funds are received and original given to payer. Compliance to GST is required.
- 2) Money received should be banked as soon as possible after receipt, that is, preferably on the same day or at least weekly.

7. COUNCIL POLICIES AND OTHER ISSUES

7.1. PURCHASING

Your committee has the right to purchase goods and services as it needs to perform its delegated functions. That said, your committee still needs to follow some basic rules when purchasing and should always remember that it is spending money on behalf of the community.

Some things to consider when purchasing goods and services for your committee

1. Other than for very minor items (under \$500), you should get quotes.
2. If you are purchasing something over \$10,000, you **must** speak to the Council first – to ensure that the correct process is followed.
3. As the Council is registered for GST, you are entitled to claim back the GST from any purchase made.
4. Keep adequate records of your purchase – including quotes, invoices, delivery dockets etc.
5. Ensure suppliers meet the Council's insurance and qualification requirements as per section 4.4 above.

You must also consider whether you have a conflict of interest when purchasing goods from your committee members and their friends and family and if so, take steps to deal with that conflict.

It may be useful to consider how your choice of supplier would look to an uninvolved member of the public.

7.2. LEGAL ISSUES

From a legal perspective it is important for Committees of Council to be aware that they are in fact acting on Council's behalf. Legally, the committee is 'Council' and any action, which the committee undertakes, is Council's responsibility.

Your committee – and its members – should understand they are ultimately accountable to the Council, as the duly elected representatives of the community, for the operation of their facility. Council delegated its authority to the committee to act on Council's behalf and Council can withdraw this delegation if it deemed it to be necessary.

Any advice on legal matters is to be obtained via the Council. Any legal dispute or issue relating to your committee is to be referred to the Council immediately.

7.2.1. Records of Committee

Most of the records of Council Committees should be kept for 5 years at a minimum.

In particular the committee needs to be aware of the importance of minutes because of their legal status and their liabilities to subpoena in court cases.

7.3. PECUNIARY INTERESTS

The members of your committee need to be aware of their obligation to manage their conflicts of interest – especially their pecuniary interests – when making decisions on behalf of the Council.

A pecuniary interest may be defined as an interest that you have in a matter because of the reasonable likelihood or expectation of an appreciable financial gain or loss for you or an associated person. This interest may be as a result of your membership or employment with a company or other body. Associated people may include your spouse, your family, your business partner or other close associate.

The onus is on you to manage your pecuniary conflicts of interest. When managing your pecuniary conflict of interest, you should always uphold the probity of council decision-making. When considering whether or not you have a conflict of interests, it is always important to think about how others would view your situation.

7.3.1. Disclosure of Pecuniary Interests

If you determine:

1. you have a pecuniary interest in a matter being considered or about to be considered; or
2. your interest appears to raise a conflict with the proper performance of your duties with regard to that matter

You must disclose the nature of that interest as soon as possible. That disclosure must be noted in the minutes of your committee meeting

With respect to the matter with which you have disclosed the nature of your interest, you must not:

1. Be present during any deliberation of the committee; and
2. Take part in decision making

7.4. ANTI-DISCRIMINATION AND EQUAL OPPORTUNITY

7.4.1. Definitions

Equal Employment Opportunity (EEO) means equitable access to jobs and benefits and services for all employees including volunteers. The aim of EEO is to ensure fair and

equitable outcomes in all areas of employment which relate to recruitment, selection, access to information, supervision and management. Specifically this means:

- Fair practices in the workplace;
- Management decisions being made without bias;
- Recognition and respect for the social and cultural backgrounds of all staff and customers;
- Employment practices which produce staff satisfaction, commitment to the job and delivery of quality services on behalf of Council;
- Improving productivity by guaranteeing that:
 - Skilled staff are retained
 - Training and development are linked to volunteer needs and needs of the public; and
 - The workplace is efficient and free from harassment and discrimination.

Discrimination means being treated less favourably and unfairly.

The *Anti-Discrimination Act 1977* (NSW) is designed to promote equality of opportunity for all people. Under the Act, it is illegal to discriminate on the grounds of:

- sex;
- pregnancy;
- marital status;
- physical or intellectual impairment;
- homosexuality (male or female, actual or presumed);
- race, colour, ethnic or ethno-religious background;
- age (but only in relation to compulsory retirement).

Sexual Harassment is also illegal under this act:

- *Racial Discrimination Act 1975*;
- *Sex Discrimination Act 1984*;
- *Human Rights and Equal Opportunity Commission Act 1986*;
- *Affirmative Action (Equal Opportunity for Women) Act 1986*;
- *Disability Discrimination Act 1992*.

Direct Discrimination

Discrimination or unfair treatment may be direct or indirect. *Direct discrimination* is when the discrimination is specifically directed to an individual or group and is obvious. For example, a person is refused a job as a volunteer or denied access to your facility simply because of religious belief (or any of the grounds listed under *Discrimination*).

Indirect Discrimination

Indirect discrimination occurs when requirements (selection criteria, for example), practices or policies which seem neutral have an effect which actually results in disadvantaging a particular group of people. It is usually not obvious and can be unintentional. **For example,**

A committee is holding an open day and has advertised for volunteers to operate some stalls, providing information to people. A position description has been designed which says the person needs to be able to stand for their shift. A potential volunteer calls to find out more about this position. During the phone call, the person indicates they would need to sit for the shift due to an injury to their back. The coordinator explains that the position description says they need to stand for the shift, so perhaps they need to look at another position instead.

This would exclude some people who want to volunteer, but are not able to stand for a long time. This is indirect discrimination. Why? Because whether the volunteer sits or stands does not affect the volunteers' capacity to undertake the inherent requirements of the work. Also, chairs can be provided without impacting greatly on the committee.

Both direct and indirect discrimination are against the law. The anti-discrimination laws cover both your employment practices and the way in which your services/programs or facilities are provided

7.4.2. Putting into practice in the Volunteer Workplace

In the capacity of a volunteer, and as a volunteer workplace of the Berrigan Shire Council, discrimination, bullying and harassment are never tolerated. All employees, volunteers, contractors and members of our community have the right to be treated fairly and in a non-discriminatory manner.



It is imperative that volunteer members of Committees are aware of Council's policies and the procedures for reporting discriminatory, bullying or harassing behaviour.

7.4.3. Reporting

All workers are encouraged to report any instances of discriminatory, bullying or harassing behaviour. The reporting process is outlined in the *Discrimination, Bullying and Harassment Policy*.

7.5. SOCIAL MEDIA

Your committee is encouraged to use social media platforms like Facebook and Instagram to communicate with your members and to publicise your activities to the wider public. Social media can be a powerful tool to promote your committee and recruit and retain your volunteers. As with all tools, however, there are some pitfalls. To manage these, the Council has developed a policy around the use of social media which applies to your committee.

If your committee established social media accounts, it must advise the Council of their existence so the Council can monitor their content.

Your committee's accounts are bound by the Council's policy and your volunteers responsible for your accounts are bound by the Council's Code of Conduct.

Your social media accounts **must include a disclaimer** clearly stating that the views expressed are not necessarily the views or the position of the Council.

Your committee does not require authorisation from the Council for each individual post. However, the Council may direct your committee to remove inappropriate content or in the case of continual breach of this policy, require that your committee close and delete the account.

When the Council is informed about inappropriate, offensive or otherwise objectionable material posted on your committee's sites, it must take timely and appropriate action to rectify the issue.



7.6. NAMING OF COUNCIL FACILITIES

While your committee will generally have broad discretion to manage your facility, you are required to seek the permission of the Council if you wish to name or rename all or part of your facility.

The Council will assess your request following its Naming of Community Facilities and Open Space Policy.

The purpose of the policy is to ensure:

- A consistent process is followed when naming Council controlled community facilities and open space

- Names chosen for Council-controlled community facilities and open space are appropriate and enjoy community support
- All parties involved in naming relevant facilities understand the Council's process.
- Recognition of places and people with historic, scenic and/or cultural significance.
- The names of relevant facilities and the rationales behind the naming are recorded and stored for future reference.

Requests for naming or renaming a facility must be submitted to the Council in writing and include sufficient information on the name and its link to the facility to allow the Council to make a decision.

Council officers will consult with relevant parties in a discreet fashion about the proposed name and prepare a report for the Council. If the facility is proposed to be named after a living person, the Council will require that person's express approval. Before a deceased person's name is proposed for naming, the deceased person's next of kin or appropriate relative will be consulted where practicable

The Council will not approve naming facilities after sponsors; however individual rooms and features may be informally named as such by user bodies on a temporary basis.

7.7. CAPITAL WORKS ON COUNCIL FACILITIES

Your committee is encouraged to take responsibility for the maintenance and operation of your facility directly. The Council will provide advice and assistance where required but your committee are expected to be able to handle routine maintenance and repairs through its own resources. This may include arranging and paying for minor plumbing and electrical repairs, fixing broken windows or arranging working bees to tidy gardens, playgrounds and the like.

However, the Council does have a role to play with larger projects at your facility. The Capital Works on Community Facilities Policy is designed to provide guidance to the Council and your committee about the various responsibilities when undertaking larger projects.

The purpose of this policy is to ensure:

- Projects are properly managed and completed.
- Risks involved in these projects are identified and managed
- All parties understand their role in the project
- User bodies do not by-pass Committees of Management and deal directly with the Council

- Funding agreements are honoured and acquitted in line with any legal requirements
- Assets created are appropriately recorded and recognised.

This policy places the responsibility on the Council to effectively manage and deliver the project and to address any failures encountered. The Council will manage the required works as Project Manager and will make all payments to contractors and suppliers. The Council will take on this role whether or not Council funds are being used.

Projects undertaken at Council venues vary in their size and complexity and there is no hard and fast rule to determine what is a capital project and/or a larger maintenance project.

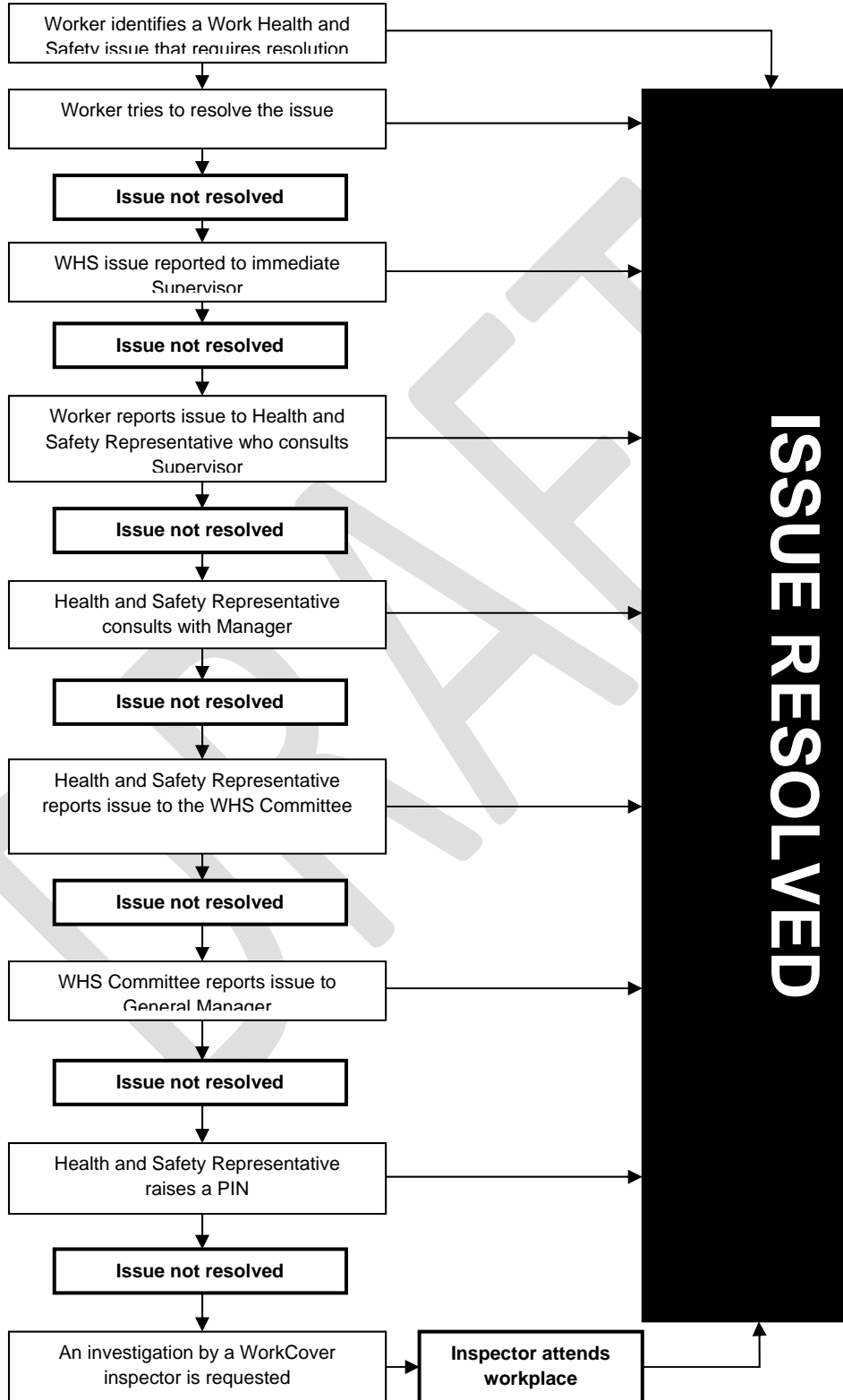
As a guide, a project cost of \$10,000 may be used as a rough benchmark but committees should contact the Council before starting any significant project.

Because of the wide range of projects completed on lands controlled by Committees of Management, the Council may consider exceptions to this policy. In this case, contact should be made with the Council so that this can be clarified and resolved without necessarily excluding a valuable project.



8. APPENDICIES

8.1. WORK HEALTH AND SAFETY ISSUE FLOWCHART



8.2. WORK HEALTH AND SAFETY CONTACTS

Name	Title	Contact Number
Susie Escott	HSR - Volunteer	5888 5100
Michelle Koopman	Enterprise Risk Manager	5888 5100 0418 466 720
Matthew Hansen	Director Corporate Services	5888 5100 0427 635 396
Rowan Perkins	General Manager	5888 5100 0407 344 848

8.3. OTHER FORMS

1. BSC021: Committee of Management Registration and Return (Annual Report)
2. GOV002: Volunteer Register
3. GOV003: Volunteer Application and Agreement.
4. GOV005: Volunteer Induction.
5. GOV006: Volunteer Committee WHS Risk Assessment.
6. GOV021: Investigation Report
7. GOV025: Police Incident Report
8. GOV026: Police Information Form.

DRAFT

BERRIGAN SHIRE COUNCIL
ANNUAL REPORT

2015

2016



Berrigan Shire Council
56 Chanter Street
Berrigan
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mail@berriganshire.nsw.gov.au



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The Berrigan Shire on the New South Wales and Victorian border is three hours or 270 km north of Melbourne and approximately 7 hours south west of Sydney. It is a rural area with Murray River based tourism and excellent recreational facilities in its four towns:

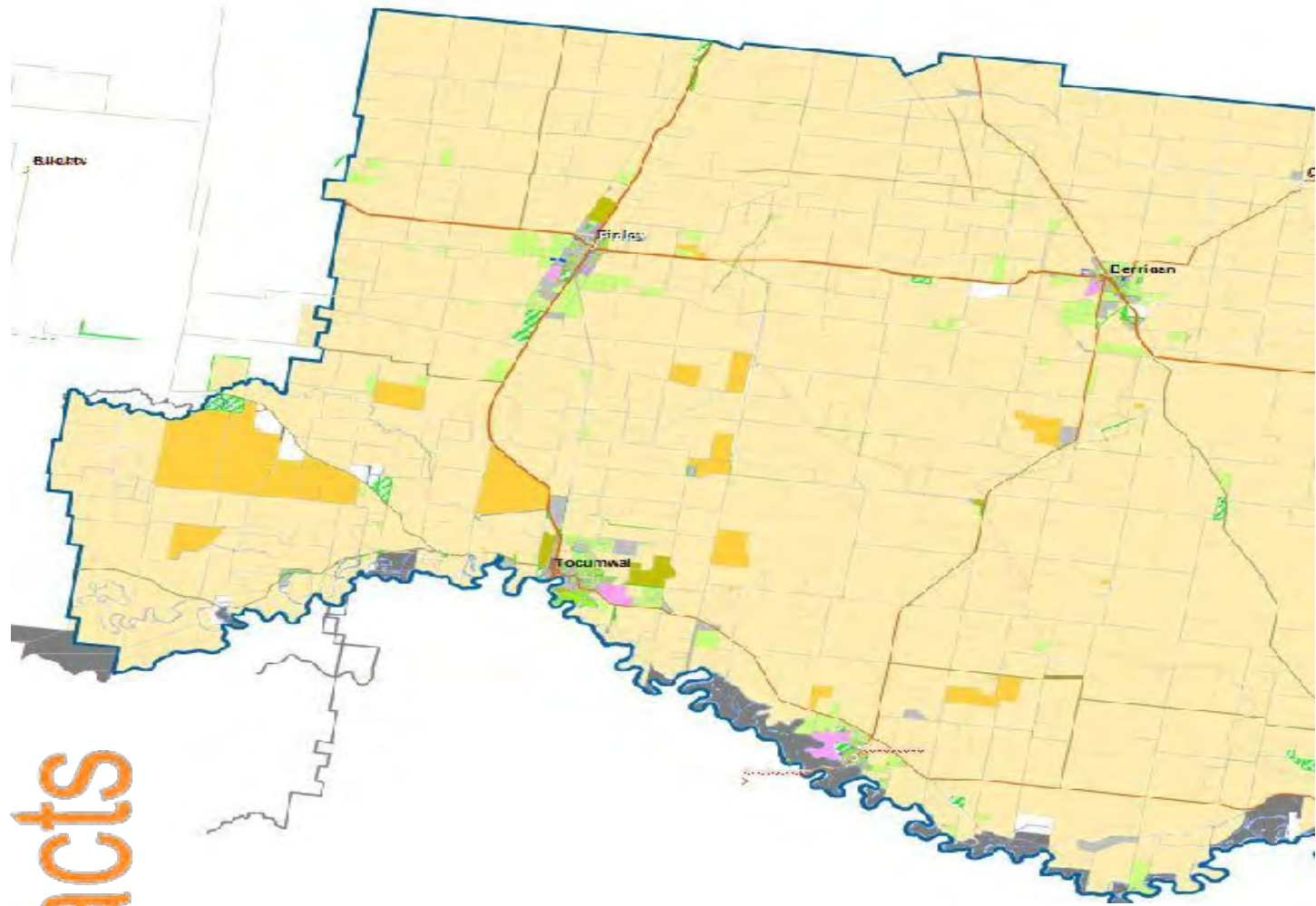
- Barooga
- Berrigan
- Finley; and
- Tocumwal

The Shire was established in 1906 and during its early years as now, the population of the Shire fluctuated in response to economic conditions.

Visitors to our region and new residents comment on the lifestyle, our facilities and proximity to Melbourne as the reasons why they visit or have chosen to live in the shire.

Consequently we continue to experience growth in the border towns of Barooga and Tocumwal.





Fast Facts

Gazetted as a Shire:	1906
Forecast Population 2016:	8,501
Number of Councillors:	8
Length of our roads:	1,316 km

Our Vision

In 2023 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists



Developed at the Shire's Futures Conference June 2011 our vision reflects the top 5 'preferred futures' of our communities that:

1. Families with young children will want to live in or come to the area
2. People will be more concerned about their health and wellbeing
3. Tourists will go out of their way to come to the area
4. There will be more business owned and run by local people
5. Transport connections between here and other places will be faster and or busier.

I am pleased to present the Annual Report of the Berrigan Shire for 2016. The past 12 months witnessed a tremendous amount of time devoted by Council demonstrating that this Council meets the requirements of the State Government's Fit for the Future: Reform of Local Government Program. Based on the State Government's recommendation that this Council merge with the former Jerilderie Shire Council the Council's assessment was that this was not in the best interests of our residents and ratepayers. The Shire's preference, therefore, was that it stand alone. Placing an enormous demand on our managers tasked with collating the evidence that supported the Council's decision and now the State Government's decision that this Council is and in the foreseeable future is capable of providing services to its people.

I wish to acknowledge in this report the enormous contributions made by our strong band of Section 355 Committee volunteers without whom many services would be extremely difficult to provide

Council has been most pleased with the program of activities provided for residents and students by our Library service. This program, in each of the four libraries, includes access to computers, and school holiday activities. In addition to, the traditional services that the libraries provide.

Council continues to support participation in post-secondary education in our Shire by offering an Accommodation Scholarship for a first year university student at a Charles Sturt University. This Scholarship is available to a student who resides within the Shire irrespective of where they attend school. In addition to the above, Council provides a scholarship to the Finley TAFE College which is used to assist a student in the purchase of text books. I and this Council are very committed to assisting the long term future of the Finley TAFE College. Further support, is also offered via this Council's participation in the Bush Bursary Program open to Medical students. The purpose of the Bursary is to assist and encourage those with a commitment to medicine to consider, during their training, opportunities which are available in rural areas.

Council was pleased with the support and presentation of this year's Annual Business and Environmental Awards. This year the Berrigan Shire Awards became affiliated with the NSW Chamber of Commerce – Business Awards. with five winners of Council's Awards progressing to the Murrumbidgee Regional Business Awards.

The Annual International Women's Day Literary Luncheon held at the Berrigan Sportsground recognised the diversity of opportunity for rural women through the presentation of guest author, Karen Viggers. I acknowledge the work done for this event over a number of years by our Library Manager, Anne Nevins and her Staff.

In closing, I would like to express my appreciation for the support of my Colleagues together with the General Manager and his staff for their achievements during the last twelve months ranking the Berrigan Shire as a leader in New South Wales local government.

Cr Bernard Curtin OAM

MAYOR

General Manager

This report reflects the final year of the last Council's four year term. That Council had a variety of strengths and passions that combined to create an effective governing body which also had the capacity to represent resident interests.

As has been seen over the past several years, external influences, particularly other levels of government, can strongly influence the Council's position both negatively and positively. The State's Fit For the Future program, whilst ultimately producing a good result for this Council, diverted vast resources away from the Council's preferred directions and towards developing and projecting the Council's view in relation to the proposed merger with either all or the southern area of the former Jerilderie Shire Council.

The freeze on indexation of the Council's Financial Assistance Grant has continued to curtail the Council's ability to independently choose its preferred outcomes. Whilst the indexation freeze will conclude at the end of the current financial year the Council will, nonetheless, be \$250k worse off every year into the future.

A positive influence from the State level has been the \$2.5m of funding to upgrade Silo Road and its drainage. These works are nearing completion and will markedly improve operation of the grain handling facilities in the area and

reduce the risk of flooding.

These drainage works complement other drainage works at Tocumwal that aim to better drain some residential areas and also cut off rural overland drainage before it impacts on the town drainage systems.

Stormwater protection works have also commenced at Berrigan and Finley to, again, divert rural overland drainage before it impacts on urban drainage systems.

The above drainage works have been funded from borrowings which have been subsidized by the State to reduce interest costs by 3%

The decision by the federal government to introduce the National Disability Insurance Scheme (NDIS) saw the Council take the difficult decision to divest itself of its Home and Community Care program. Whether this transition to consumer directed care model is ultimately in the best interest of Berrigan Shire Council and Murrumbidgee Shire Council residents will be seen over time.

The transition to the NDIS similarly threatens the Council's Early Intervention Service which provides services to residents of Berrigan, Murrumbidgee and Federation Shire Councils. Whilst no decision has yet been made in relation to the future of this service there is a real risk that the Council will be forced to make the same decision as was made with its Home and Community Care service.

The Council has been pursuing an ongoing town entry improvement program that has been initially focused on Finley and Tocumwal. While there are some real challenges with these projects, particularly around required or desired changes to electrical reticulation, results to date are positive.

The Council has taken the opportunity to link the Tocumwal Foreshore area into the town entry project through the now, almost complete, Tocumwal Foreshore Master Plan. The development of the plan will not only ensure a co-ordinated future for the Foreshore but will also assist in attracting external funding to the various component of the Plan.

Both the Finley and Tocumwal plans have included significant community consultation which will also soon be commenced at Berrigan and Barooga.

The Council's decision to undertake further subdivision works at the Tocumwal aerodrome has progressed to the point that a tender for the works will soon be presented to the Council for consideration. This work will see a further 12 lots made available after the initial 12 lots were sold. The Federal government has assisted the project with a subsidy to ensure lot prices are competitive.

The Council worked with a property owner to have its Local Environmental Plan amended to provide the opportunity for "backpacker" accommodation. This is seen as a positive step to both provide

additional labour opportunities and to also broaden the cultural diversity of the area.

The Council at its August 2016 meeting adopted its End of Term report effectively concluding and reporting upon the first full cycle of the Integrated Reporting Program. The introduction of the Integrated Reporting Program in lieu of the previous Management Planning process has been a relatively positive experience for the community and the Council. This initial End of Term Report has seen a total of 393 outcomes identified for action with 282 completed, 72 on target, 25 not on target and carried forward, 1 past due and 13 either deferred or not yet due to commence. In terms of organization KPI's that means that over 90% of actions included in the Community Strategic Plan have or are being completed.

After a period of closure development approval has recently been granted to operate a primitive caravan park at the Finley Showgrounds. This approval will allow recreational vehicles to use the site for up to 72 hours. The approval formalizes the previous use of the site.

With the assistance of ClubGrants NSW the Council has been able to replace the Tocumwal skatepark. The new facility replaced a deteriorating and dated previous facility and will be officially opened in the near future.

Probably the most difficult project for the Council has been the proposed

redevelopment of the Finley War Memorial and School of Arts site. Despite community division around the proposal the Council has been able broadly achieve the wider agenda of protecting the School of Arts, provide disabled access and upgrade the amenities and increase parking while maintaining the War Memorial Hall at the site.

The Council's original proposal to demolish the hall, primarily due to lack of use, has been stayed to allow the community a three year period to demonstrate sustainable use of the facility.

The Barooga Botanical Gardens toilets and work shed have now been completed and are effectively better supporting users of the gardens. These new facilities were required as a result of the ever increasing use of the gardens.

Whilst the Council's direct role has significantly reduced, the effect of the Mr Fluffy insulation issue upon the community has been profound. While the State, and to a lesser extent the Council, can help residents affected by the asbestos insulation they have and are being required to make significant decisions regarding their future residential accommodation with less than ideal potential outcomes available to them.

In hindsight the year and the four year term has been a relatively successful one with good outcomes and good progress with longer term strategic projects.

These results would not have been achieved without the co-operation and commitment of the Council to whom I extend my thanks and appreciation.

I would also like to express my appreciation to the Council, all of the Council staff, especially the senior management team without whom, the Council's goals could not be delivered

Rowan Perkins

GENERAL MANAGER



SHIRE PROFILE

Median Age	48 years
Number of Families	2,187
Average Number of Children per family	2
Number of Private Dwellings	4,030
Average people per household	2.2
Median monthly mortgage repayments	\$ 1,170
Our Top Employing Industries	%
Sheep, Beef Cattle and Grain Farming	10.1
School & Education	5.7

Council meetings are open to the public and held on the third Wednesday of the month commencing at 9.15 am in the Council Chambers, 56 Charter Street, Berrigan. Residents and ratepayers are encouraged by Council to attend Council meetings at 9.00 am for Public Question Time.

Eight Councillors, representing the whole Shire are elected to Council and ordinarily serve a four year term. Council's mayor and deputy mayor are elected on an annual basis by Councillors.

Committees of Council meet on the Wednesday two weeks prior to a Council meeting. Major working Committees of Council are:

- Corporate Services
- Technical Services
- Business and Economic Development
- Risk Management

Council decision making is guided by Council's Strategic Planning framework and its plans:

- 10+ yr Community Strategic Plan: Berrigan Shire 2023;
- 10yr Resourcing Strategy;
- 4yr Delivery Program; and
- Annual Operational Plan

These plans describe the scope of Council services and the resources (human, physical and financial) needed to ensure the public safety and wellbeing of residents, local businesses and visitors to our Shire

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Councillor Bernard Curtin
Mayor
 Elected: 27 March 2004

Council Committees

Corporate Services
 Technical Services
 Business & Economic Development
 Risk Management

Regional / Other Organisations

Murray Darling Association
 Rural Fire Service District
 Liaison Committee
 Bushfire Management
 Riverina Murray Regional
 Organisation of Councils
 Western Joint Regional
 Planning Panel



Councillor Brian Hill
Deputy Mayor
 Elected: 13 September 2008

Council Committees

Corporate Services

 Technical Services
 Finley Tidy Towns Committee of
 Management
 Finley Recreation Reserve
 Committee of Management
 Youth Development Committee
 Finley Showground and Sporting
 Complex Committee of
 Management
 Finley War Memorial Pool
 Committee of Management

Regional / Other Organisations

Central Murray County
 Council



Councillor John Bruce
 Elected: 14 February 1998

Council Committees

Corporate Services
 Technical Services
 Business & Economic Development
 Barooga Advancement Group

Regional / Other Organisations



Councillor Denis Glanville
 Elected: 8 September 2012

Council Committees

Corporate Services
 Technical Services
 Tocumwal Swimming Pool
 Committee of Management

Regional / Other Organisations

Public Libraries NSW

Council Committees

Corporate Services
Technical Services
Finley Recreation Reserve
Committee of Management
Youth Development Committee

Regional / Other Organisations



Councillor Matthew Hannan
Elected: 13 September 2008

Council Committees

Corporate Services

Technical Services
Business & Economic Development
Barooga Advancement Group
Tocumwal Swimming Pool
Committee of Management
Tocumwal Aerodrome Users Group

Regional / Other Organisations

Central Murray County Council
Murray Darling Association



Councillor Colin Jones
Elected: 13 September 2008

Council Committees

Corporate Services
Technical Services
Business & Economic Development

Regional / Other Organisations



Councillor Daryl Morris
Elected: 8 September 2012

Council Committees

Corporate Services

Technical Services
Barooga Advancement Group

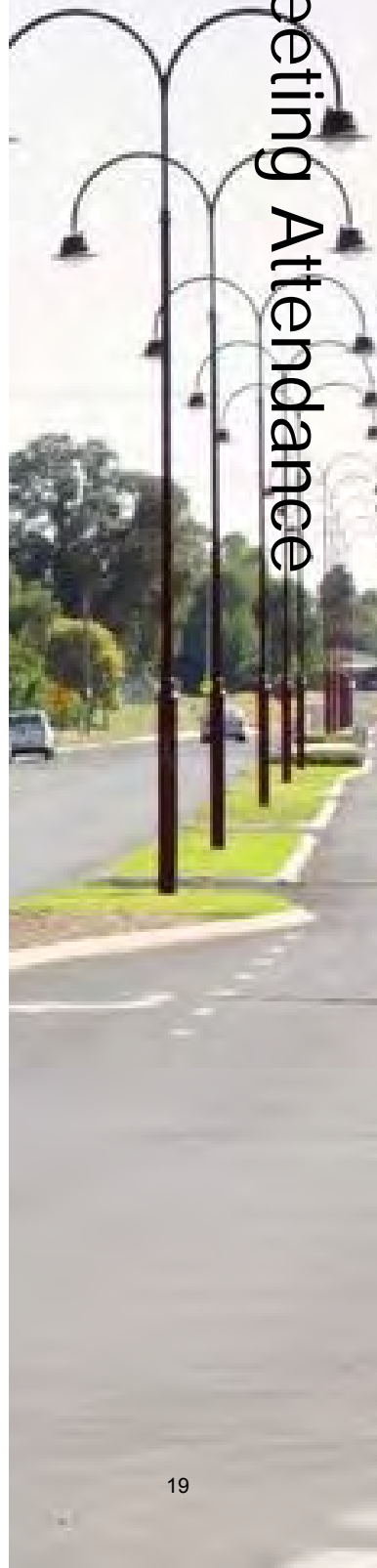
Regional / Other Organisations

Rural Fire Service District
Liaison Committee
Bushfire Management
Western Joint Regional
Planning Panel



Councillor Andrea O'Neill
Elected: 8 September 2012

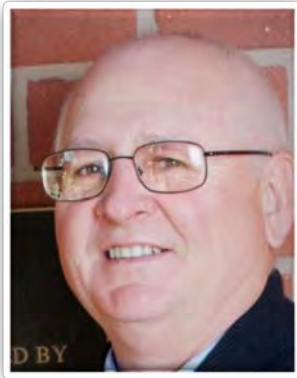
Councillor	Council Meetings Attended
Bernard Curtin	12 out of 15
Brian Hill	14 out of 15
John Bruce	13 out of 15
Denis Glanville	14 out of 15
Matthew Hannan	15 out of 15
Colin Jones	15 out of 15
Daryl Morris	13 out of 15
Andrea O'Neill	14 out of 15





Rowan Perkins
General Manager

Council Management / Operations
Risk Management
Strategic and Social Planning
Economic Development
Councillor Support



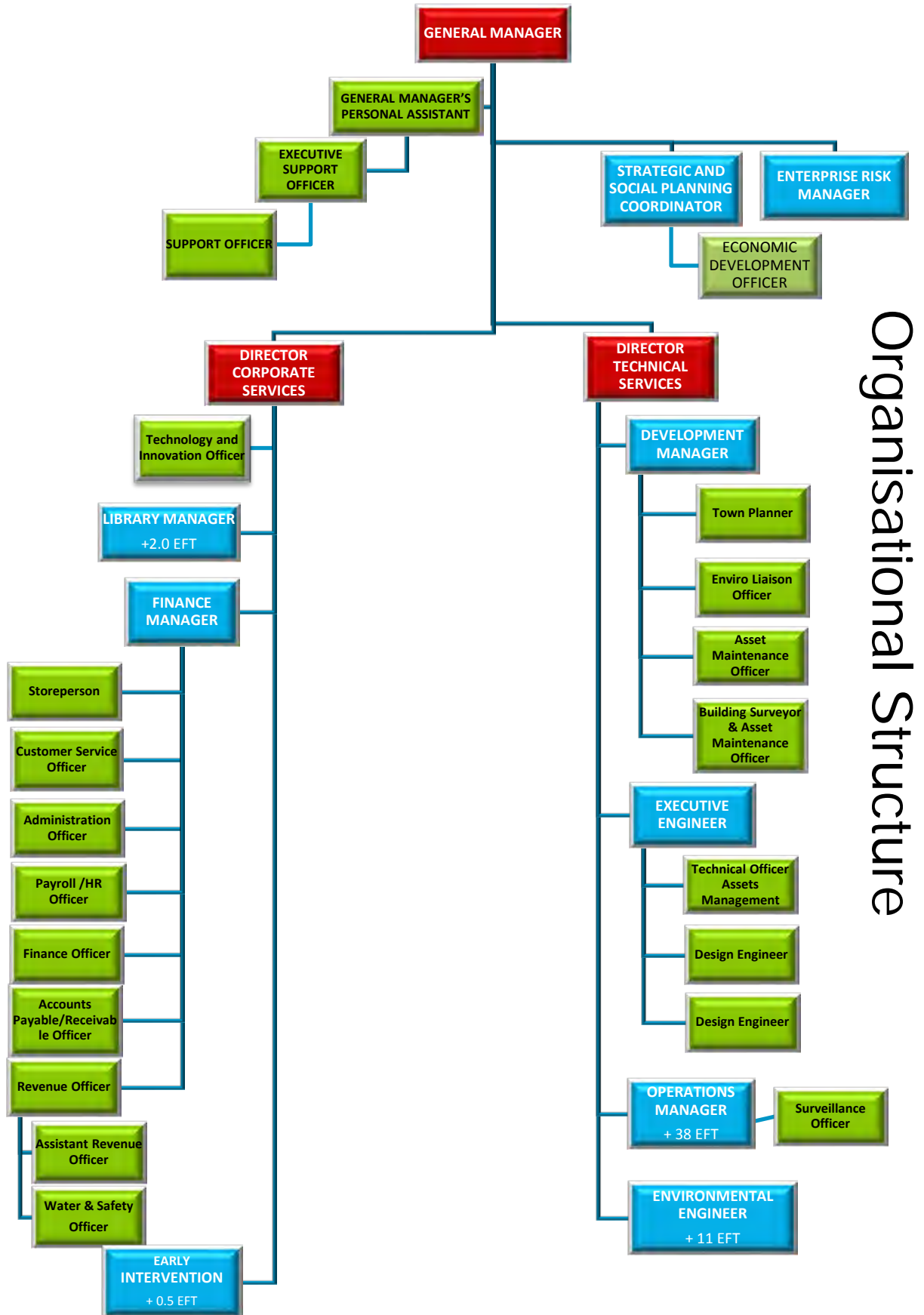
Fred Exton
Director Technical
Services

Roads, Bridges, Footpaths, Drainage
Depot & Council Buildings
Animal Control
Parks & Gardens
Water & Sewerage
Health Services
Town Planning, Development & Building Control
Waste Control
Aerodrome



Matthew Hansen
Director Corporate
Services

Finance, Administration & Human Resources
Rates & Charges
Land Sales
Saleyards
Early Intervention
Public Interest Disclosures & Requests for
Information
Community Assistance
Libraries
Swimming Pools
Bush Fire Control
HACC Services
Tourism & Caravan Parks
Cemeteries



Organisational Structure



IN THE PAST YEAR, 67 COUNCIL ACTIONS HAVE BEEN FULLY COMPLETED AND OR ARE ON TARGET OUT OF 69 SCHEDULED ACTIONS. NOT ON TARGET AND CARRIED FORWARD ARE A FURTHER 2 ACTIONS THESE ACTIONS ARE PART OF COUNCIL'S ONGOING OPERATIONS.

IN THIS FINANCIAL YEAR THREE OF COUNCIL'S 4 YEAR DELIVERY PROGRAM AND THE 2015/16 ANNUAL OPERATIONAL PLAN ONE ACTION WAS DEFERRED BY COUNCIL AT ITS REVIEW OF THE DELIVERY PROGRAM. IN THE CONTEXT OF COUNCIL'S FOUR-YEAR DELIVERY PLAN 2013 - 2017 THE PAST DUE AND THE DEFERRED ACTIONS ARE UNFUNDED

Snapshot of our performance

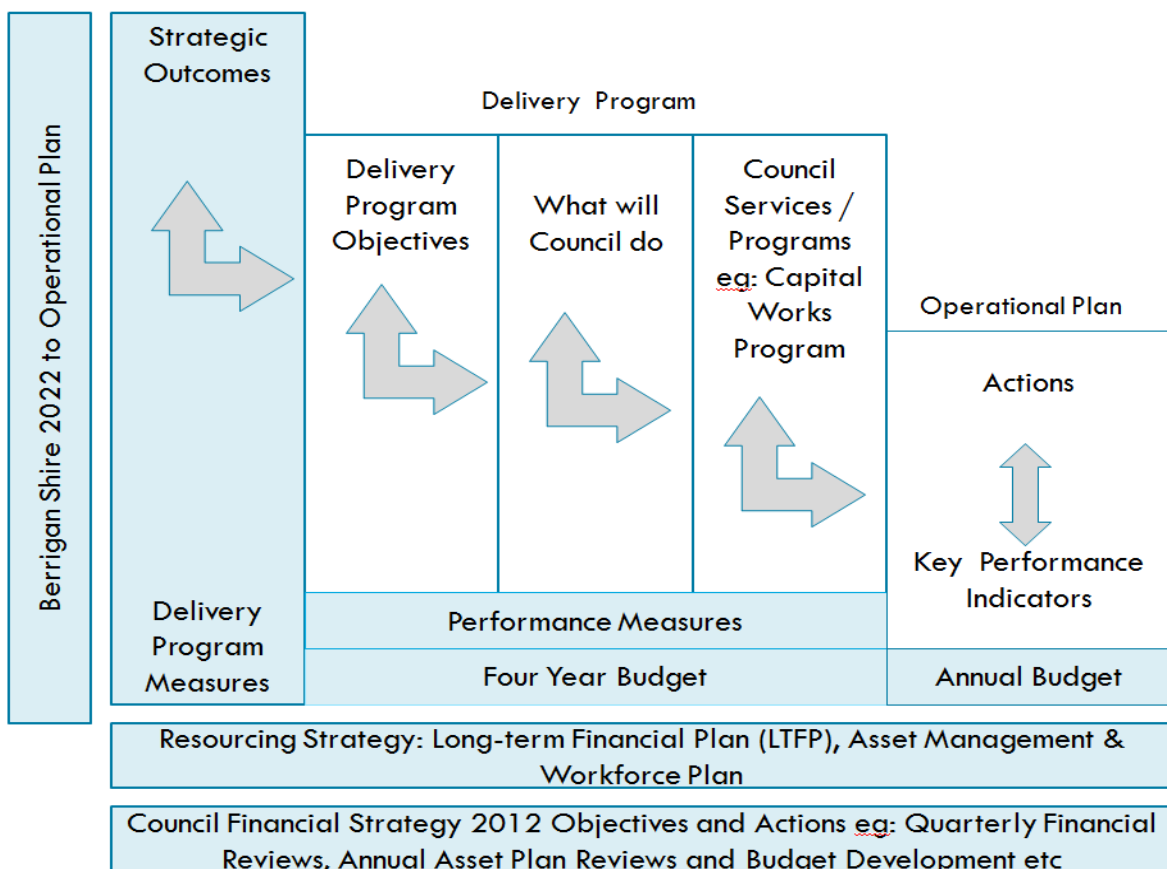
Number and Status of Operational Plan 2015/16 Actions

	Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
Sustainable natural and built landscapes	9	7	0	0	0	16
Good government	12	2	0	0	0	14
Supported and engaged communities	16	1	0	1	0	18
Diverse and resilient business	18	2	0	0	1	21
Total Actions	55	12	0	1	1	69

THE SHIRE COUNCIL'S ANNUAL OPERATIONAL PLAN AND 4-YEAR DELIVERY PROGRAM DESCRIBE THE FULL RANGE OF COUNCIL SERVICES. IT IS THEMED ACCORDING TO BERRIGAN SHIRE 2023 STRATEGIC OUTCOMES AND IS COUNCIL'S BLUE PRINT ABOUT HOW COUNCIL SERVICES, PROGRAMS AND INITIATIVES CONTRIBUTE TOWARD OUR STRATEGIC OUTCOMES

- SUSTAINABLE NATURAL AND BUILT LANDSCAPES
- GOOD GOVERNMENT
- SUPPORTED AND ENGAGED COMMUNITIES
- DIVERSE AND RESILIENT BUSINESS






Our Planning Framework



THE FOLLOWING DESCRIBES OUR STRATEGIC OUTCOMES AND INCLUDES COMMENTS ON SIGNIFICANT OR NEW PROJECTS UNDERTAKEN AND COMPLETED IN THE PAST YEAR

THE TRAFFIC LIGHT REVIEW PROVIDES A VISUAL UPDATE ON THE STATUS OF COUNCIL'S ANNUAL OPERATIONAL PLAN AND COUNCIL'S PROGRESS TOWARD FULL IMPLEMENTATION OF ITS 4-YEAR *DELIVERY PROGRAM*. YOU SHOULD READ IT USING THE FOLLOWING KEY:

KEY

				
Complete	On Target	Not on Target	Past Due	No Status / Deferred

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Sustainable natural and built landscapes

Development decisions made today about how we move around and between our communities and use our natural resources – the River, wildlife, forests, agricultural and urban land, and water shape the future of our communities

Council's Delivery Program and strategic objectives are:

- 1.1 Support sustainable use of our natural resources and built landscapes
- 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
- 1.3 Connect and protect our communities

Our traffic light review of Sustainable natural and built landscapes Operational Plan 2015/16 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Additional comment is also provided by Council Officers on significant achievements or projects commenced and or completed in the past 12 months

Highlights

Alexander Garden Awards

Council's annual Alexander Garden Awards for the best garden viewed from the roadway were awarded to:

Berrigan

Mary Mills

Finley

Scott & Gail Thow

Barooga

Bob & Fran Thatcher

Tocumwal

Jo Boake

Storm Water Projects

Improvement in the efficient removal of storm water from the urban areas of the Shire has been a priority for Council in recent years with Council utilising \$1.5m of loan funding to install improvements to the storm water system that will prevent flooding of properties during extreme storm events.

Last year saw the completion of the following works:

- Linkages in the north-eastern corner of Finley that service the large detention basin and pumps installed the previous year.
- Upgrading of earth drains around the northern edge of Tocumwal and construction of a major pumping station on the Newell Highway that both reduces the impact of storms on the industrial area between the railway and Silo Road and provides an outfall for future drainage in the George Street and Dean Street areas.
- Construction of a small pump station and mains to drain the Chanter Street/Jersey Street area of Tocumwal.
- Installation of pipe drains to serve the Flynn Street area of Berrigan.

Major drainage works including trunk drains along Barooga Street, Berrigan, a large pumping station and modifications to the Berrigan tank paddock to increase the capacity of the detention basin. This work was done following consultation with the Berrigan community and constructed with the input and cooperation of the Berrigan Tidy Towns Committee.



Drainage Works - Finley

Silo Road









Work on the much needed upgrade of Silo Road Tocumwal commenced this year. The \$3M project has widened and strengthened Silo Road and part of Tuppal Road to accommodate the longer and heavier trucks that now use the road during harvest. The NSW government and the Council identified this project as a regional priority. This project led to the removal of some trees and as part of Council's Statement of Environmental Effects native shrubs will be replanted on cleared areas of the site and elsewhere in the Shire.





Sustainable natural and built landscapes




1.1 Support sustainable use of our natural resources and built landscapes

DP Strategic Objective	Action Code	OP Action	Status	Comments
Coordinate strategic land-use planning and effective development assessment and control	1.1.1.1	Review Land Use Strategy	 Complete	Revised Project Work Plan and Timeframe variation request endorsed by Department of Planning. Progress payment of \$50,000 from Planning Reform Fund received by Council.
Coordinate strategic land-use planning and effective development assessment and control	1.1.1.2	Develop land-use strategy	 Complete	
Coordinate strategic land-use planning and effective development assessment and control	1.1.1.2	Increase community awareness regarding development application process	 Complete	Electronic Housing Code and DA Tracking ready to be uploaded to website. Development section of website to be reviewed and updated this quarter.
Coordinate strategic land-use planning and effective development assessment and control	1.1.1.3	Process and approve / refuse development applications in accordance with relevant legislation, codes and policies	 Complete	
Enhance the visual amenity, heritage and liveability of our communities	1.1.2.1	Continue Annual Heritage Grants Program	 Complete	Progressing
Enhance the visual amenity, heritage and liveability of our communities	1.1.2.2	Continue rolling program of works – town entrances	 On target	Consultants are managing process for construction and should be completed by December 16 Artistic and Heritage content of signage currently being resolved.

1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife

DP Strategic Objective	Action Code	OP Action	Status	Comments
Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.1	Contribute to Central Murray County Council	 Complete	
Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.2	Participation in roadside vegetation enhancement projects	 Complete	






1.3 Connect and protect our communities

DP Strategic Objective	Action Code	OP Action	Status	Comments
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.1	Develop and implement asset management plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails	 On target	AMP's for these assets are up to date and being implemented
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.2	Design, construct and maintain stormwater systems that safely capture and remove water	 On target	Budgeted works progressing satisfactorily, Tocumwal Dean St pump station complete, Berrigan trunk drainage nearing completion Finley Murray Street drainage complete other than electrical connection of pump, Finley Finley Street drainage commencement deferred to new financial year budget, Chanter Street due to commence.
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.3	Design, construct and maintain flood protection network	 On target	Audit from NSW Public Works received and works program to be determined for future years to address issues raised to ensure future integrity of levees. Levee maintenance up to date. Draft levee owners manual almost complete.

DP Strategic Objective	Action Code	OP Action	Status	Comments
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.4	Continue remediation Tocumwal Foreshore Levee	 On target	Works carried out as required
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.5	Maintain the safety of Council roads and walkways	 On target	Roads inspected and repaired as required
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.6	Exercise delegated functions Road Act 1993	 On target	Functions exercised as required
Manage landfill, recycling and waste disposal	1.3.2.1	Reduce waste in landfill	 Complete	Draft Waste Plan completed
Manage landfill, recycling and waste disposal	1.3.2.2	Deliver township garbage collection and street cleaning services	 Complete	Landfills managed within budgets and recycling collected and delivered to contract specifications

Sustainable natural and built landscapes

Operational Plan 2015/16 Report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
9	7	0	0	0	16

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Good government

Good government is about making good decisions over time. These decisions involve managing our financial, economic, and environmental risks and the social implications of decisions made.

Council's Good government Delivery Program and strategic objectives are:

2.1 Berrigan Shire 2023 objectives and strategies inform Council planning and community led projects

2.2 Ensure effective governance by Council of Council operations and reporting

2.3 Strengthen strategic relationships and partnerships with community, business and government

Our traffic light review of 2015/16 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Additional comment is also provided by Council Officers

Highlights

Excellence in Communication

The RH Dougherty Awards recognise and encourage greater understanding and communication by councils to their local

communities. The awards are managed by Local Government NSW, and judged by leading experts in the communications field. Special commendations are awarded for work that deserves recognition. This year the Council for the first time submitted two entries recognising the exceptional work undertaken by Council staff encouraging and supporting communication between the Council and our communities. As a small regional council it was recognised by the sector that our Council 'punched well above its weight' after Susie Escott took out the Outstanding Individual Contribution Award for her curation of Council's Facebook. Further, Merran Socha was also highly commended for her work with the Moira Shire and our communities on the *No Flies on Us Fruit Fly Campaign* in the Excellence in Communication category



Australia Day Awards

Held at Berrigan, this year's Australia Day awards recognised the local community groups and community members that have contributed to the success of our towns and clubs. This year's winners were:

Citizen of the Year John Bruce

Young Citizen of the Year: Rachael Barnes

Junior Sports Person of the Year : Dela Gargaro

Sports Person of the Year: Paul Massingham

Community Organisation of the Year: Rotary Club of Tocumwal



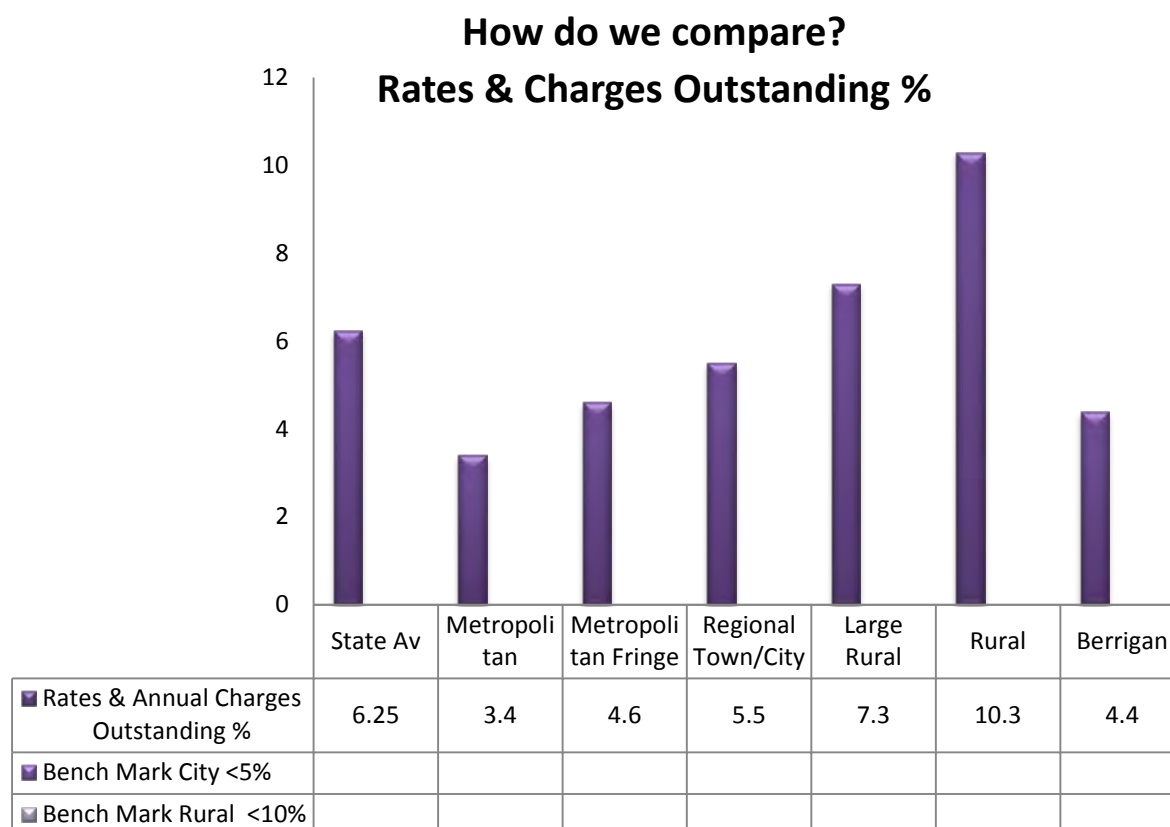
Excellence in Rates & Revenue Collections

Good corporate governance and the financial sustainability of Council's operations is about our systems and benchmarks. How we well we perform compared to our peers. It is also about our people. A key element of the State Government's Fit for the Future Reform program is the ongoing financial sustainability of NSW Councils. Financial sustainability that is owed we believe not only to the preparedness of our local communities to pay their way and participate in Council Volunteer Committees but also to Council's Revenue Team, and in particular our Rates Team.

Uncollected rates and charges affect the

Council's bottom line. In particular the money it has for the services that you told us through the Nexus Survey (2015) are important to you: Libraries, Swimming Pools, Parks, Street Cleaning and Waste Collection. In a community that experiences the ups and downs of rural employment and season incomes. Our Rates Team negotiate hardship agreements that balance the needs of our ratepayers with the Council's requirement that we reduce over time the debt owed to Council – contributing to the financial sustainability of Council and its services





Source: Office Local Government Your Council Report: Time Series 2014/15

Financial Fast Facts

Overall performance

Operating surplus	\$5.9 m
Operating deficit before capital grants and contributions	\$3.3 m

Revenue and expenses

Total revenue	\$23.9 m
Total expenses	\$18.0 m

Cash and investments




Cash and cash equivalents	\$7.05 m
Investments	\$21.3 m

Balance Sheet







Total assets	\$241.2 m
Total liabilities	\$5.5 m
Total equity	\$235.7 m
New assets 2015/16	






Good government

2.1 Berrigan Shire 2023 objectives and strategies inform Council planning and community led projects

DP Strategic Objective	Action Code	OP Action	Status	Comments
Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation and review of Berrigan Shire 2023	 Complete	The community engagement re: the re-development of the Finley School of Arts and Finley War Memorial Hall included online survey, street stalls and public meeting. Report prepared and presented to June Council Committee Meeting.
Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.2	Continue to evaluate Fit for the Future options to determine contribution toward implementation of Berrigan Shire 2023	 On target	proposed merger not proceeding. need to be declared "fit for the future".
Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.3	Develop Community Engagement Strategy and commence review of Berrigan Shire 2023	 Complete	End of Term report preparation on track for presentation to the August 2016 Council meeting






2.2 Ensure effective governance by Council of Council operations and reporting

DP Strategic Objective	Action Code	OP Action	Status	Comments
Meet legislative requirements for Council elections, local government and integrated planning and reporting	2.2.2.01	Provide facilities and support including financial to elected Council	 Complete	Financial support provided in accordance with Council policy and statutory requirements. All legislative requirements have been met. elections proceeding during September 2016. Staff are working with Electoral Commission on pre election procedures.
Council operations support ethical, transparent and accountable corporate governance	2.2.2.02	Implement and further develop the Berrigan Shire Integrated Management System	 Complete	Integrated Management System Manual is completed. Further development involves completion of Standard Operating Procedures for all positions. These will be gradually developed in conjunction with relevant staff.
Council operations support ethical, transparent and accountable corporate governance	2.2.2.03	Coordinate Council investments, financial management financial operations and processing	 Complete	Council now utilising NSW T-Corp Cash Hourglass investment for cash at-call.
Council operations support ethical, transparent and accountable corporate governance	2.2.2.04	Deliver responsive customer service	 Complete	Ongoing
Council operations support ethical, transparent and accountable corporate governance	2.2.2.05	Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2013-2017	 Complete	Ongoing.
Council operations support ethical, transparent and accountable corporate governance	2.2.2.5.1	Implement Equal Employment Opportunity Policy and Plan 2014 - 2018	 Complete	Implementation ongoing

DP Strategic Objective	Action Code	OP Action	Status	Comments
Council operations support ethical, transparent and accountable corporate governance	2.2.2.06	Provide information technology and associated support for Council operations in line with Information Technology Action Plan	 Complete	Council website migrated to new host and project to make website more accessible and user friendly underway.
Council operations support ethical, transparent and accountable corporate governance	2.2.2.07	Coordinate the delivery and management of Shire records and communications	 Complete	
Council operations support ethical, transparent and accountable corporate governance	2.2.2.08	Maintain and sustainably re-develop existing infrastructure and community assets	 Complete	Finley School of Arts precinct consultation complete - consultation has lead to re-design of project to retain the Finley War Memorial Hall. Discussions for upgrade of Finley Indoor Sports Centre have commenced. Work with Finley RSL for improvements to Memorial Park. Tocumwal Foreshore redevelopment in design phase.
Council operations support ethical, transparent and accountable corporate governance	2.2.2.09	Coordinate and manage maintenance and renewal of Council plant and equipment	 On target	Plant replaced in line with budget although replacement of small patching deferred due to insufficient budget allowance. Plant repaired as required
Council operations support ethical, transparent and accountable corporate governance	2.2.2.10	Coordinate the ongoing review and development of Council and Operational procedures	 Complete	Development of the Council's procurement and disposal policies expected to be complete in July 2016

Good government

Operational Plan 2015/16 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
12	2	0	0	0	14

Supported and engaged communities

Safe, healthy, accessible and inclusive communities are child and older person friendly.

Lifelong learning, cultural expression, services for older residents and recreational activities provide opportunities for people with a diverse range of interests to become involved and engaged in their local communities

Council's Supported and engaged communities Delivery Program and strategic objectives are:

3.1 Create safe, friendly and accessible communities

3.2 Support community engagement through life-long learning, culture and recreation

Our traffic light review of Operational Plan 2015/16 actions describes whether Council in the past 12 months has *done what it said it would do and if not Officers comments provide guidance on why not?*

Council Officers have also commented on significant achievements or projects commenced in the past 12 months.

Highlights

Seniors Festival and Youth Week Photo Expo



Voting for People's Choice Award for this year's combined Seniors Festival and Youth Week Photo Expo 'through my eyes' was launched at the Seniors Luncheon held at the Finley Returned Services Club 5th April 2016. Attended by 100 of the district's older residents and photography students from Finley High School the Luncheon was supported by Amaroo, Finley Regional Care and the Finley RSL. At the Luncheon seniors were entertained by Ray McCartney, Tocumwal, Berrigan and Oaklands Public Schools. Photo Expo voting then continued online during Youth Week. Michelle Jenkins photo of her father polishing his 'baby' a Harley Davidson motorcycle – captured the eye of judges and people with the judges nominating Michelle's

photo as the 'Most Innovative Photo by a Young Person'. Michelle's photo was also very popular in the People's Choice section. The People's Choice Senior Award went to Lesley Wilson of Finley for her photo titled 'Granddad's Hat' and the People's Choice Award winner was Jessica Sutton of Tocumwal for her photo 'Like Grandpa Like Grandson'.

Finley School of Arts Hall – Community Engagement

The proposed redevelopment of the Finley School of Arts Hall, in response to community feedback, has been substantially modified. Our communities told us that the retention of the Finley War Memorial Hall was important to it. Prompting the modification of concept plans for the upgrade of the Finley School of Art Hall aimed at improving the access, the usability and amenity of the Finley School of Arts Hall. The modified proposal includes the separation of the two facilities and the construction on the southern side of the Finley School of Arts Hall – accessible toilets and upgraded kitchen facilities.

Highlights

International Children's Games – A Berigan Shire Youth Development Committee Project

The Berrigan Shire International Children's Games Team, their families and a band of committed supporters have had busy 12 months raising over \$40,000 to send a team of 20 young athletes aged 12 -15 years of age to the 51st International Children's Games – New Taipei City, Taiwan (July 2016).






Following the success of the Youth Development Committee's sponsorship of our first International Children's Games Team which competed at the Lake Macquarie Games in 2014 and the fund raising efforts of the families involved. A decision was made to support continued community interest in this International Olympic Committee event; while








also working with project supporters on the development of the systems and processes that will allow our community to take on the future planning for this activity. An activity which, for country kids is a once in a lifetime opportunity: going forward responsibility for future team's and participation will transfer to an Incorporated Body – the Berrigan Shire International Children's Games Inc. An example of how Council's Youth Development Committee can supports community ownership of projects and activities that promote healthy youth development and wellbeing across the whole Shire.







Supported and engaged communities



3.1 Create safe, friendly and accessible communities

DP Strategic Objective	Action Code	OP Action	Status	Comments
Build communities that are home to more families and young people	3.1.1.1	Support and promote the healthy development and wellbeing of children and young people	 Complete	Tocumwal Skatepark completed and open. Support for International Childrens Games continuing. Tocumwal Splashpark in early development. Holiday program provided at all four libraries
Build communities that are home to more families and young people	3.1.1.2	Deliver on behalf of the funder Shire based Early Childhood Intervention Services	 Complete	Ongoing. Discussions about a transition to a Consumer Directed Care model are underway. This will require significant changes to the existing method of service provision.
Build communities that are home to more families and young people	3.1.1.3	Complete the development of the Children and Families Strategy	 Complete	
Facilitate all age healthy lifestyles and ageing in place	3.1.2.1	Implement transition plan for integrated in-home services and support to frail, aged, and disabled residents until such time as service is transitioned	 Complete	Service fully transitioned with final acquittals all submitted. Project an overall success.
Facilitate all age healthy lifestyles and ageing in place	3.1.2.2	Implement Liveability and Healthy Ageing Strategy	 Complete	

DP Strategic Objective	Action Code	OP Action	Status	Comments
Facilitate all age healthy lifestyles and ageing in place	3.1.2.3	Provide recreation facilities which support active lifestyle and ageing place	 Complete	Finley School of Arts project substantially modified following community consultation to include the retention of the Finley War Memorial Hall. The retention of the War Memorial Hall will make more difficult the achievement of some of the project aims such as accessibility but the new design should still improve usability and accessibility of the venue. The Tocumwal Skate Park has been replaced with a modern facility.
Strengthen the inclusiveness and accessibility of our community	3.1.3.1	Promote the social and economic wellbeing of Shire residents through social planning and community development activities	 Complete	Commenced planning for Children's Week and continuing to work with Hume Partners in Recovery re: Hoarding Project; and in conjunction with Youth Development Committee continuing to work with service clubs on the following projects re: International Childrens Games and ICE Free Zone
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.1	Ensure potable water and sewer network is safe and functional	 Complete	Potable water produced and delivery to residents to meeting drinking water standards throughout blue green algae bloom from January to May
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.2	Monitor, control and report upon environmental contaminants and public health hazards - water, fire, refuse, buildings and air	 Complete	
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.3	Coordinate and facilitate local emergency management committee	 On target	Meetings held as scheduled
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.4	Develop and maintain local cemeteries and associated infrastructure	 Complete	Cemetery maintenance being undertaken regularly. Sprinkler system at Finley Cemetery installed. Barooga Cemetery fence and gates installed
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.9	Control and promote responsible ownership of companion animals	 Complete	






3.2 Support community engagement through life-long learning, culture and recreation

DP Strategic Objective	Action Code	OP Action	Status	Comments
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.1	Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018	 Complete	Statistics: Total Door Count 4th Quarter:7645 Total Loans 4th Quarter:7587 Total Membership: 3813 (member update to reflect true numbers by deleting patrons who had not borrowed in 2 years) Total Annual Loans: 30267 (decrease of 1.2% from 2014/15) Total Annual Door Count: 27901 (decrease of 0.4% from 2014/15) Total Annual WiFi Logins: 3369 Devices: 2572 Total Annual BorrowBox : ebook Loans:1142. eAudio Loans: 444 Total Annual Zinio Loans: eMagazines: 163 Total Inter Library Loan report: Requested 12 items; Shipped 121 items to requesting Libraries.
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2	Strengthen community engagement and participation in Council activities	 Complete	Liaised with Outback Theatre for Youth - support for Grant Application youth theatre project focused on experience of young people living on Border - Borderlands.
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2.4	Lead strategic management of recreation and open space assets and facilities	 Complete	Redevelopment of Tocumwal Skate park is complete. Masterplan for Tocumwal Foreshore nearly complete. Consultation on Finley School of Arts complete and new design to be prepared by October 2016. Agreement in principal to develop a strategic plan for Berrigan Sportsground
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.3	Implement Council Volunteer Strategy and Action Plan 2012 - 2016	 Past due	No Comments

DP Strategic Objective	Action Code	OP Action	Status	Comments
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.5	Financially contribute to and support South West Arts programs and activities	 Complete	2015/16 finding provided. The "Passing Parade" joint regional cultural project to be launched in July. South West Arts working with Tocomwal Strawberry Fields festival to promote and develop local artists. "Threads of our Communities" fibre art exhibition has been launched. Collaboration with Outback Theatre for Young People continuing.
Facilitate and partner with local communities in the development of township plans	3.2.2.1	Coordinate and align community projects and activities with township plans	 Complete	Desk top review commenced of projects undertaken and will be used to inform End of Term Report

Supported and engaged communities

Operational Plan 2015/16 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
16	1	0	1	0	18

Diverse and resilient business

Our lifestyle, climate, existing facilities and proximity to Melbourne present a range of agricultural, tourism, retail and health industry opportunities.

Council's Delivery Program and diverse and resilient business strategic objectives include:

- 4.1 Invest in local job creation, retention and innovation
- 4.2 Strong and diverse economy
- 4.3 Diversify and promote local tourism
- 4.4 Connect local, regional and national road, rail and aviation infrastructure

Our traffic light review of Operational Plan 2015/16 actions describes whether Council in the past 12 months has *done what it said it would do*.

Highlights

Queensland Fruit Fly (QFF) program 2015/2016

In 2015/16 Berrigan Shire Council partnered with Moira Shire Council and the Cobram and District Fruit Growers Association to continue to deliver a QFF awareness program. QFF was declared endemic in the region in 2011 with the State government(s) withdrawing funding of spray control programs. Since that time the numbers of the native pest have increased threatening the sustainability of the local and regional horticultural industry. QFF also thrives in backyard orchards and vegetable gardens so the awareness program was designed to inform the community on how to save their own patch and in turn protect the broader industry.

The 2015/2016 QFF program included:

- Weekly media releases over a 10 week period – 8 of which were published
- Road signage
- Baits that were normally only available in commercial quantities were sold through Council
- YouTube videos on QFF management in the backyard
- 5 Community Forums
- Social Media platform hosted by Council
- Liaising with Real Estate Agents to assist Renters and Landlords with tree care.
- Direct Mail of information brochure.

Action	2014	2015
Cue Lure Amulet – Male Fly attractant	365 Units sold	548 Units sold
Bio Trap - Female attractant Fly Trap	Not available	497 Units sold
Hold Community Forums	3	5
Attendance at community forums	136	293
Industry Involvement	None	Joined the combined taskforce
Social Media	None	24 posts over first 4 months with the highest performing post receiving 4082 views

The program attracted a good deal of attention from a communication standpoint and the concept was presented, by invitation, to the NSW Farmers Federation AGM and Conference in Sydney in May and was awarded highly commended in the LGA NSW Dougherty Awards for Community Communication in populations less than 30,000.

Merran Socha, Council's Economic Development Officer, was also appointed to the Area Wide Management and Sterile Insect Technology Taskforce to represent Local Governments in NSW.

Highlights

The 2016 Berrigan Shire Business Awards

The presentation dinner held at the Barooga Sports Club on the 20th of April was the culmination of a three year plan bringing the Shire Business awards in line with the Regional and State Awards. In 2016 the final step in aligning the awards was taken. Five of the sections offered were identical to those offered at Regional level. The Council also entered into a partnership with the NSW Business Chamber ensuring that winners of our matching Awards would be automatic finalists at the Regional Business Awards. Each category is judged by Economic and Business Development professionals who do not live or work in the Berrigan Shire.

Judging includes assessment of the written submission prepared via an online portal and a site visit. This year the Tourism category

the judge requested that due to quality of the entries that awarded. All judges gave their time free of charge.

1. Excellence in Event Management Barooga Classic Pairs – (Bowls Tournament)	2. Excellence from an Employee Jeremy Cardillo – C A McNamara Licenced Builders
3. Excellence from an Apprentice Mathew Osborn – Fortitude Frames - Tocumwal	4. People’s Choice Award Barooga Hotel Runner up Berrigan Pharmacy
5. Excellence in Small Business Fortitude Frames – Tocumwa	6. Young Business Executive Kathy Giddens – Tocumwal Golf Club
7. Business Leader Greg Harnes – Global Accreditation Services	8. Excellence in Tourism Langford House B & B Special commendation Berrigan Caravan Park
9. Excellence in Innovation Eagle I Machinery	10. Excellence in Business KM and WM Kelly and Sons



People’s Choice Runner Up – Berrigan Pharmacy

Youth Futures 2016

The Youth Futures program is focused on the skills needed for tertiary education or employment while highlighting the possibility of local careers to year 11 and 12 Finley High School students.

The Berrigan Shire Council has been involved in career education with Finley High School since 2007 and the program has grown as the curriculum has changed and student needs have become more clearly identified.

The Councils' interest in producing this program each year is that it is an opportunity to showcase careers in the region, whilst also acknowledging that most will need to leave the area for education.

The 2016 program addressed:

1. **What can be achieved locally through true grit and a bit of creativity?** The keynote address was given by Finley High School graduate and local TV personality Sueanne McCumstie. Her story was both inspiring and challenging and it set the scene for a day of good questions and interaction from the students.
2. **Careers in the Emergency Services.** A two part program that started with a panel session with local emergency service workers talking about their introduction to the job and why they had chosen to be in a rural area. The second part of this session was a hands on look at a highway patrol car and an ambulance which proved very popular.
3. **Careers in the performing arts.** Sam Ludeman and his band partner Sam Russell provided what appeared to be light relief for the students just before the lunch break by playing some of their well-known music. This session however proved immensely popular as questions about

their journey in this challenging industry went well into the allocated lunch break.




4. **How what students do on Social media today will affect them in the future.** This session was delivered very competently by Steven Wright from Melbourne who is a freelance media advisor just young enough to relate well to the audience. Steve was able to impart sound advice about cleaning up social media accounts but also highlighted the use of social media such as Instagram in careers.
5. **Budgeting to live away from home.** A lighter look at the cost of living away from home was introduced through our own version of the 1980's game show the Price is Right. The final showcase involved organising starting salaries for a range of careers from highest to lowest. This produced some interesting results and again some good discussion.

The students complete a survey before leaving to evaluate the day and their comments clearly show that the spread of activities in the 2016 program were engaging and interesting for the students.











Diverse and resilient business

4.1 Invest in local job creation, retention and innovation







DP Strategic Objective	Action Code	OP Action	Status	Comments
Identify opportunities for strategic investment and job creation	4.1.1.1	Support the development of Agriculture Industry	 Complete	Continued liaison with Riverine Plains R and D Supply of ag. data through Economy ID Continued work with the Fruit Fly program at the research level with Hort Innovation Australia Contact with dairy farmers to monitor the effect of the milk price retrospective downgrade.
Identify opportunities for strategic investment and job creation	4.1.1.2	Support collaborative planning, shared resourcing in local industry and promotion of business and development projects	 Complete	
Identify opportunities for strategic investment and job creation	4.1.1.3	In conjunction with local business and employers develop an innovative industry and local skills retention and employment prospectus	 Complete	Commenced the development of Live , Work and Invest online brochure for Berrigan Shire

4.2 Strengthen and diversify the local economy





DP Strategic Objective	Action Code	OP Action	Status	Comments
Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.1	Continue implementation Berrigan Shire Economic Development Plan	 Complete	
Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.2	Develop and implement action plan to promote business opportunities, location advantages and competitiveness of Tocumwal Aerodrome and its industrial precinct	 Complete	Social Media platform for the Airpark continues to promote the opportunities and keep interest alive in the new land release
Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.3	Lobby NSW Parks for investment in the enhancement of facilities and signage in and around National and Regional Parks	 Complete	
Support local enterprise through economic development initiatives	4.2.2.1	Investigate the opportunity to hold a business event along the lines of a TEDx event	 Deferred	Trying to get interest in this project form Business Chambers
Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.2	Facilitate the effective operation of Chambers of Commerce, Tourism Associations and other business groups through the development and implementation of business plans	 Complete	Business planning for the joint chambers group and Tocumwal Chamber has been completed.

DP Strategic Objective	Action Code	OP Action	Status	Comments
Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.2	Facilitate the operation of vibrant business support groups within the Shire	 Complete	Bi-monthly Chamber presidents meeting facilitated
Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.3	Host Business and Environment Awards during business week	 Complete	Planning commenced and report written for January Council meeting to adopt new sections in line with the NSW Business Chamber Award categories. External judges to be use in the 2016 awards
Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.4	Host Murray Darling Basin Association Annual Conference	 Complete	

4.3 Diversify and promote local tourism






DP Strategic Objective	Action Code	OP Action	Status	Comments
Implement the Berrigan Shire Visitor Events Plan	4.3.1.1	Review the current Events Strategy (Action from the Tourism Strategy)	 Complete	Changes to the event funding program have been finalised and published to inform the community.
Implement the Berrigan Shire Visitor Events Plan	4.3.1.2	Provide support to event proponents and organisers.	 Complete	Assistance provided to the Health and Well Being expo to develop their promotion campaign that was funded by Council.
Implement the Berrigan Shire Visitor Events Plan	4.3.1.3	Facilitate use of Tocumwal Aerodrome for aviation and other events	 On target	Aerodrome operating in accordance with CASA requirements and used for events where appropriate
Partner regional Tourism Boards	4.3.2.1	Maintain membership and benefit of regional tourism boards to increase local visitation and economic activity	 Complete	Attended MRTB Tourism Manages forum and have attempted to attend Newell Highway promotions committee meeting that has been postponed twice.
Partner regional Tourism Boards	4.3.2.2	Implement the Berrigan Shire Tourism Strategy and Action Plan 2014 - 2018	 Complete	
Partner regional Tourism Boards	4.3.2.3	Encourage and support local tourism body / operator activities which, foster and promote increased local tourism industry growth and development	 Complete	Working with the Golf Clubs to encourage new tournaments into the region through Golf NSW

4.4 Connect local, regional and national road, rail and aviation infrastructure

DP Strategic Objective	Action Code	OP Action	Status	Comments
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.1	Continue development of the Tocumwal Intermodal precinct	 Complete	Attended the Murray RDA logistics forum
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.2	Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports	 Complete	
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.3	Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley highways particularly the Shepparton bypass	 Complete	Continue to work with RMS on Major Rest stop proposal for Tocumwal
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.4	Operate the Tocumwal Aerodrome	 On target	Aerodrome operating in accordance with CASA requirements

Diverse and resilient business

Operational Plan 2015/16 progress report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
18	2	0	0	1	21

STATUTORY REQUIREMENTS

Council's Annual Report is one of the key points of its accountability between Council and its community.

It is not a report to Government but a report to the community.

And while, this Report focuses on the implementation by Council of its Delivery Program and Operational Plan 2015/16 the information in the following section includes information that is prescribed by the Local Government (General) Regulation 2005.

This information is included in the regulations that govern Local Government in New South Wales because the Government believes that it is important for communities to build their understanding of how Council is performing.



SUMMARY ANNUAL REPORT 2015/16

Reviews carried out by Council	0
Information made publicly available	0
Total Number of applications received	0
Number of Applications Refused Wholly	0
Other Public Interest considerations against disclosure – Individual rights, judicial processes and natural justice	0
Number of Applications Refused Partly	0
Timeliness – Decided within the statutory timeframe (20 days plus extensions)	0
Invalid Applications	1

Table A: Number of applications by type of applicant and outcome*

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0
Not for profit organizations or community	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	0	0	0	0	0	0	0	0
Members of the public (other)	0	0	0	0	0	0	0	0

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*	0	0	0	0	0	0	0	0
Access applications (other than personal information)	0	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

*A **personal information application** is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid Applications		
Reason for Invalidity	No. of Applications	% of Total
Application does not comply with formal requirements (Section 41 of the Act)	1	100%
Application is for excluded information of the agency (Section 43 of the Act)	0	0
Applications contravenes restraint order (Section 110 of the Act)	0	0
Total number of invalid applications received	1	100%
Invalid applications that subsequently became valid applications	0	0

Reporting Requirement Reference: *Government Information (Public Access) Act 2009* s 125 (1)
Government Information (Public Access) Regulation 2009 cl 7 Schedule 2

Privacy and Personal Information Protection Act 1988

The collection, use, storage and disclosure of personal information is governed by the Privacy and Personal Information Protection Act 1998 (PPIPA). The collection of personal information from Councillors, employees, volunteers, contractors, ratepayers and member of the public is needed for the effective delivery of a range of Council services.

Further information regarding PPIPA can be found on the Information and Privacy Commission Website.

Carers Recognition Act 2010

The Carers Recognition Act 2010 requires that Council as a funded Human Services Agency develop and implement a Carers Recognition Policy.

Council's Early Intervention Services have policies and deliver services that support, value and recognize the importance of carers in our communities.

Reporting Requirement: *Carers Recognition Act s8 (2)*

Privacy and Personal Information Protection Act 1998 & Carers Recognition Act 2010

July 2015 – June 2016	
Number of public officials who made PIDs	0
Number of PIDs received	0
Of PIDs received, number primarily about:	
Corrupt conduct	0
Maladministration	0
Serious and substantial waste	0
Government information contravention	0
Local government pecuniary interest contravention	0
Number of PIDs finalised	0

Note: The number of PIDs finalised only refers to PIDs that have been received since 1 July 2015.

Additional Information

The Council adopted its Internal Reporting Policy in September 2013 which is the policy that deals with public interest disclosures. The policy is due for review in August 2016.

All staff received the policy at its adoption with pay slips. Copies of the policy are also available in common areas and on the Council intranet. Similarly, new employees review the policy as a part of their induction.

Mayor and Councillor Fees			
Councillor	\$ Amount	Mayor	Car Hire (Deduction)
B. Curtin	10,965	\$23,931.70	\$(2,820)
B. Hill	10,965		
J. Bruce	10,965		
M. Hannan	10,965		
C. Jones	10,965		
A. O'Neill	10,965		
D. Morris	10,965		
D. Glanville	10,965		
Total	\$87,720	\$23,931.70	



Councillor Facilities and Expenses		2015 – 2016
FACILITIES		\$
Office Equipment		754.06
Telephone		1466.58
Meals & Refreshments at meetings convened by Council		3,405.81
Council Vehicles		19,512.02
FACILITIES TOTAL		\$25,138.47
EXPENSES		
Telephone - Calls		-
Conferences & Seminars		5,435.23
Training		1,085.71
Interstate Travel		-
Overseas Travel		-
Spouse/partner/accompanying person expenses		-
Carer or other related expenses		-
Legal expenses		-
Subscriptions		1,761.36
Insurance		5,028.25
Local Travel		19,174.59
Travel outside the LGA		6,535.86
Miscellaneous		5,275.86
EXPENSES TOTAL		\$44,296.86
TOTAL FACILITIES AND EXPENSES		\$69,435.33

Reporting Requirement *Local Government (General) Regulation 2005* cl 217(1) (a) (a1)

* The contracts for Councillors mobile phones include a call allowance. No Councillor exceeds this allowance

** Given the Council's location on the Victorian border, the Council's Policy on the provision of facilities and payment of expenses for Councillors excludes trips to Victoria and the ACT from the definition of interstate.

Senior Staff Remuneration	
Number of senior staff	1
Package Component	\$
Salary	153,259.62
Bonus or other payments (non-salary)	-
Superannuation (salary sacrifice and employer contribution)	35,000
Value non-cash benefits	2,458
Fringe benefits tax payable for no-cash benefits	1,760
Total Value of Contract	\$192,477.62

Reporting Requirement *Local Government (General) Regulation 2005 cl 217(1)(b) – (c)*



Equal Employment Opportunity

In April, 2014, Council reviewed its Equal Employment Opportunity requirements under the *Local Government Act 1993, Ch. 11, Part 4*, and implemented changes that included:

- Separation and development of the Discrimination, Workplace Bullying and Harassment Policy, and the Equal Employment Opportunity Policy;
- Development of the Equal Employment Opportunity Management Plan.

The Equal Employment Opportunity Policy outlines Council's commitment to EEO practices, and responsibilities for ensuring our workplace is fair and free from discrimination.

The Equal Employment Management Plan (EEO Plan) has been designed to work in with the Berrigan Shire Council Workforce Development Plan, incorporating the provisions as outlined in the *Local Government Act 1993*, and states Council's objectives for achieving compliance and eliminating discrimination in the workplace.

The EEO Plan is a dynamic document outlining actions for Council which include:

- Ongoing policy review
- Distribution of information and awareness sessions relating to equal employment opportunity
- Ongoing position description review
- Succession planning, training opportunities and career progression for EEO target groups
- Collection of relevant EEO information

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1)*

Committees of Management exercising functions delegated by Council

Australia Day Committee

Barooga Advancement Group

Barooga Community Botanical Gardens Committee

Barooga Recreation Reserve

Berrigan Conservation & Tidy Town

Berrigan Shire Heritage Committee

Berrigan Shire Youth Development Committee
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Berrigan Sportsground Committee

Berrigan War Memorial Hall

Berrigan War Memorial Swimming Pool

Boomanoomana Landcare Committee

Finley Community Help Group

Finley Recreation Reserve Committee of Management

Finley Showground Sporting Complex Committee
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Finley War Memorial Hall & School of Arts

Finley War Memorial Swimming Pool

Fullers Road Landcare

Mary Lawson Memorial Wayside Rest Committee

Native Dog Landcare Group

Retreat Public Hall

Tocumwal Foreshore

Tocumwal Friends of the Library Group

Tocumwal Historic Aerodrome Museum

Tocumwal Rail Preservation Committee

Tocumwal Recreation Reserve Committee

Tocumwal Swimming Pool Committee

Tocumwal War Memorial Hall

Partnerships, Co-operatives or Other Joint Ventures	Role	Purpose
StateCover Mutual	Member	General mutual-insurance pool
Statewide Mutual	Member	Workers compensation mutual-insurance pool
Riverina and Murray Regional Organisation of Councils (RAMROC)	Organisation Member	Local Government Service Coordination and regional advocacy
Local Government NSW	Organisation Member	Local Government Sector Peak Body: high level intergovernmental advocacy, procurement and strategic support
Central Murray County Council	Constituted Member	Control of noxious weeds Berrigan, Conargo, Deniliquin and Murray Shires
Murray Regional Tourism Board	Member	Regional tourism promotion and development
South West Arts	Member	Promotion and development of the Arts
Local Government Superannuation Scheme (LG Super)	Participating Employer	Complying superannuation scheme

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a8)*

Summary Resolutions Section 67 – Works carried out on Private Land	Nil
Reporting Requirement <i>Local Government (General) Regulation 2005 cl 217 (1) (a4)</i>	
Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest	Nil
Reporting Requirement <i>Local Government (General) Regulation 2005 cl 217 (1) (a7)</i>	

Section 356 Grants / Contributions		
Organisation	Purpose	\$
Outstanding student awards	As per Council Policy	400
Berrigan Tennis Club	Donation – Rates & Charges	2,055
Barooga Sports Club	Donation – Rates & Charges – Fitness Centre	6,138
Cemetery Honorariums	Cemetery Honorarium	18,120
Events Funding Program	As per Events Policy	19,930
Lions Club Tocumwal	Skate Park Maintenance	1,000
Local Heritage Incentive Fund	As per Council Policy	4,798
KidsFest Program	Honorarium Community Volunteers	400
NSW Rural Doctors Network	Bush Bursary	3,300
Charles Sturt University	Accommodation Sponsorship	5,500
Outback Theatre for Young People	Breaking Down Barriers Festival	2,500
Grants for children under 18 selected in state or national sporting events	As per policy - \$100 per attendee	1,500

Reporting Requirement *Local Government (General) Regulation 2005 cl 217(1) (a5)*

This summary includes the amount, costs and expenses paid or received by way of out of Court settlements, other than those the terms of which are not to be disclosed in addition to a summary of the status of each legal proceeding and the result (if finalized) for the 12-monthly period 1 July 2015 to 30 June 2016. The Council was not party to any legal proceedings during 2015/16.

Legal Proceedings

Details of Legal Proceedings	Amount Incurred	Amount Recovered	State of Progress	Result
NIL	-	-	-	NA

Reporting Requirement Local Government (General) Regulation 2005 cl 217 (1) (a3)

The follow table is a summary of routine legal action taken for the collections of outstanding debt.

Debt Recovery (Outstanding Rates and Charges)

	Number	\$ Cost
Summons	22	\$13,156.00
Other Legal Action	63	\$45,015.20
Total	63	\$58,171.20

Reporting Requirement Local Government (General) Regulation 2005 cl 217 (1) (a3)

Rates and Charges Written Off	\$
Ordinary/General Rates / Interest	340.56
Annual Water Charges / Interest	178.19
Water Consumption Charges / Interest	1,156.33
Annual Sewer / Pedestal Charges / Interest	205.76
Garbage / Domestic Waste Charges / Interest	157.75
Stormwater / Drainage Charges / Interest	210-.19
Interest / Legal & Other Charges	562.25
Total	\$2,811.03

Reporting Requirement Local Government (General) Regulation 2005 cl 132

	NUMBER
Total Dogs Seized	68
Dogs returned to owner	12
Dogs impounded	56
Dogs released	21
Dogs Sold	3
Dogs Released to organisations to rehome	0
Dogs Euthanized – Unable to rehome	32
Cats impounded	5
Cats returned to owner	0
Cats euthanized – Unable to rehome	5
Penalty Infringement Notices Issued – COMP. ANIMALS	26
Penalty Infringement Notices Issued – LIVESTOCK	10
Reportable Dog Attacks	3
Dangerous Dog Declarations	1
Off-Leash Areas in the Shire:	2
OTHER ANIMAL MANAGEMENT ACTIVITIES	
Community Education Programs as required Council Bulletin	Info on Council Social Media & Web
De-sexed animals attract a reduced registration fee	Yes
EXPENSES 2015/16	
	\$
Companion Animal and Livestock Impounding – Staff Salaries	78,326
Companion Animal and Livestock Impounding – Vehicle operating costs	18,402
Companion Animal and Livestock Impounding – Telephone expenses	160
Dog Food Expenses	727
Government Registrations and levies	5,198
Other Operating Expenses	3,408
Capital Works Improvements to Pound Facility	NIL
REVENUE 2014/15	
Companion Animal Registration Fee Reimbursement	10,780
Penalty Notices – Fines Received	11,600

Reporting Requirement Clause 217(1) (f) of the NSW *Local Government (General) Regulation 2005*

Council's *Asset Management Strategy* 2013 – 2023 assists Council monitor the delivery of services from Council infrastructure including:

roads, bridges, footpaths, stormwater drainage, and flood protection levees; corporate and council community service facilities - parks , reserves, pools, libraries, halls and other council buildings; commercial facilities – caravan parks, sale yards, quarries and aerodrome; waste management, sewerage , water distribution and supply.

Council assets also include plant and Council business operations technology and systems.

As at 30 June 2016 Council's infrastructure assets have a replacement value \$ 314,873.

We use the *Asset Management Strategy* to show:

- How its asset portfolio will meet the service delivery needs of its community into the future,
- What Council's asset management policies are to be achieved, and to
- Ensure the integration of Council's asset management with Berrigan Shire 2023 our communities' and Council's long term strategic plan

Each year Council in its Annual Report provides a snapshot of its capital works program, the assessed value and condition of Council assets and contracts awarded by Council to build, maintain or plan new assets

STATE OF OUR ASSETS



Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
RSD Chartered Accountants	Provide Audit Services to Council period ending 30 June 2016. Ref: T03/13/14	\$22,000 p.a
Stabilco Pty Ltd	Insitu Pavement Stabilisation for 3 years ending 30 th June 2017 T03/14/15	Schedule of Rates
Geelong Abrasive Blasting Pty Ltd	Repainting of Interior/Exterior of Barooga Raw Water Reservoir	\$191,535
Muzzaslash	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 1	Schedule of Rates
Foxy's Backhoe Service	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 2	Schedule of Rates
Luxton Plant Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 3	Schedule of Rates
Pascoe Grading & Earthmoving Contractors Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 4	Schedule of Rates
Andrew Goldman Excavations	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 5	Schedule of Rates
O'Loughlin Excavations	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 6	Schedule of Rates
Judd & Sons Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 7	Schedule of Rates
Stabilised Pavements of Australia	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 8	Schedule of Rates

Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
Rollers Australia Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 9	Schedule of Rates
RSP Environmental Services	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 10	Schedule of Rates
Stabilco Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 11	Schedule of Rates
William Adams Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 12	Schedule of Rates
Porter Plant	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 13	Schedule of Rates
Sherrin Rentals Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 14	Schedule of Rates
THE Mining Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 15	Schedule of Rates
Stephen Haynes Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 16	Schedule of Rates
Universal Mobile Tower Hire	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 17	Schedule of Rates
Miller Pipe & Civil	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 18	Schedule of Rates
RobEX Civil	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 19	Schedule of Rates

Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
Riverina Earthworks Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 20	Schedule of Rates
S & A Crawford	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 21	Schedule of Rates
Coates Hire Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 22	Schedule of Rates
Earth Plant Hire	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 23	Schedule of Rates
SE & ST Little Pty Ltd	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 24	Schedule of Rates
Gordon Yelland Earthmoving	Annual Plant Hire Rates for 2015/16 Year T01/15/16 – 25	Schedule of Rates
JG & VE Muirhead	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 26	Schedule of Rates
Peter McPherson Compaction	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 27	Schedule of Rates
Berrigan Water Cartage	Annual Plant Hire Rates for 2015/16 Year T01/15/16 - 28	Schedule of Rates
R M Wood Contract Cartage	Annual Plant Hire Rates for 2015/16 Year T01/15/16 – 29	Schedule of Rates
John Nolen	Annual Plant Hire Rates for 2015/16 Year T01/15/16 – 30	Schedule of Rates

Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
E.B Mawson & Sons Pty Ltd	Supply of Quarry Products for 2015/16 Year T02/15/16 - 1	Schedule of Rates
Lawrence Brothers	Supply of Quarry Products for 2015/16 Year T02/15/16 - 2	Schedule of Rates
Andrew Goldman Excavations	Supply of Quarry Products for 2015/16 Year T02/15/16 - 3	Schedule of Rates
Burgess Earthmoving Pty Ltd	Supply of Quarry Products for 2015/16 Year T02/15/16 - 4	Schedule of Rates
Auselec	Supply of Electrical Services for 2015/16 Year T03/15/16 - 1	Schedule of Rates
Pace Electrics	Supply of Electrical Services for 2015/16 Year T03/15/16 - 2	Schedule of Rates
PA & JL Scott Pty Ltd	Supply of Electrical Services for 2015/16 Year T03/15/16 - 3	Schedule of Rates
PBS Power Services	Supply of Electrical Services for 2015/16 Year T03/15/16 - 4	Schedule of Rates
Cobram Electrical & Data	Supply of Electrical Services for 2015/16 Year T03/15/16 - 5	Schedule of Rates
Murray Valley Locating & Electrical	Supply of Electrical Services for 2015/16 Year T03/15/16 - 6	Schedule of Rates
Lawrence Brothers	Supply of Road Base Material for Silo Road Construction T05/15/16 - 1	Schedule of Rates

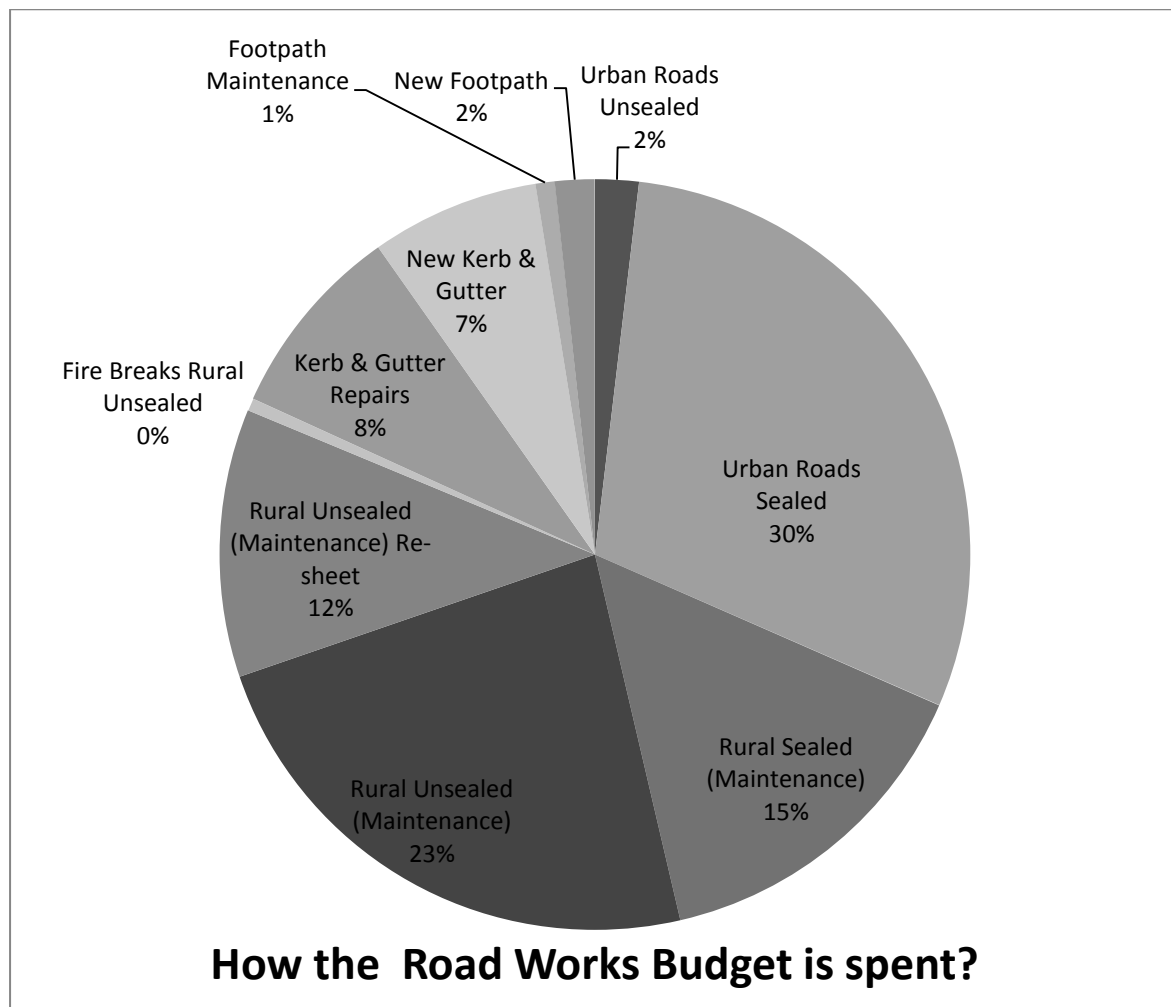
Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
Andrew Goldman Excavations	Supply of Road Base Material for Silo Road Construction T05/15/16 -2	Schedule of Rates
VFG Skateparks	Design and Construction of Tocumwal Skate Park Redevelopment T04/15/16	\$150,000
Almagro Pty Ltd	Drainage Construction Finley T06/15/16	\$407,927.61
Andrew Goldman Excavations	Design and Construction of Extensions to Culverts and Concrete Causeway at Causeway at Dead Dog Crossing T07/15/16	\$278,146.00
Fenhill Pty Ltd	Berrigan South East Town Drainage Construction T08/15/16	\$156,077.52

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a2)*

Council in the past year has continued its commitment to maintain our road and footpath network to a high standard

Value of Road Works Completed

	\$
Urban Roads Unsealed	40,517
Urban Roads Sealed	638,001
Rural Sealed (Maintenance)	317,599
Rural Unsealed (Maintenance)	502,321
Rural Unsealed (Maintenance) Re-sheet	248,248
Fire Breaks Rural Unsealed	11,526
Kerb & Gutter Repairs	180,944
New Kerb & Gutter	155,516
Footpath Maintenance	18,036
New Footpath	36,597
Total	2,149,305



There were no major capital items completed in the 15/16 financial year although there were a number of significant smaller asset renewal projects as follows:

Water Services Asset Renewals		\$
Repaint/reline Barooga Water Tower		188,408
Installation of solar Panels at Berrigan, Finley and Tocumwal Water Treatment Facilities		106,691
Terracing at Barooga Water Treatment Plant		34,491
Value of Water Asset Renewal Works		329,590

Sewer Services Asset Renewal Projects		\$
Tocumwal Sewer Treatment Plant Upgrade		32,399
Finely Sewer Treatment Plant Upgrade		26,995
Value of Sewer Asset Renewal Works		59,394

Council operates two business units – its water supply service and its sewer service. Each service is required to raise sufficient funds from its own activities to fund its operations.

The water supply service has increased its operating surplus with the \$762,000 2015/16 result due to continued increase in water consumption revenue and temporary transfer of high security water.

Council's sewer service is returning an operating surplus of \$267,000 its fourth surplus after five years of operating at a deficit

Stormwater Management Plan – Statement of Works 2015 – 2016

Council took out a \$1.63 million (LIRS) *Local Infrastructure Scheme Loan in 2014/15 to accelerate its Storm Water Capital Works Program.*

Major Stormwater Works Completed	\$
Murray Street, Finley	262,293
Flynn Street area, Berrigan (LIRS Project)	102,255
William Street Cross Connection, Finley	206,766
George and Dean Street, Tocumwal (Pumpstation)	318,368
Lane 961, Tocumwal	12,566
Value of Works undertaken	902,248

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (e)*

This acceleration recognised that increased protection is needed post the 2012 Floods and that capital investment(using borrowings) in our storm water infrastructure is warranted

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After Capital Grants and Contributions the Berrigan Shire Council generated a small surplus for the 2015/16 financial year.

This report provides a brief overview of Council's revenue and expenditure. More detailed information is included in council's audited financial statements which are the final part of this report

FINANCIAL MANAGEMENT

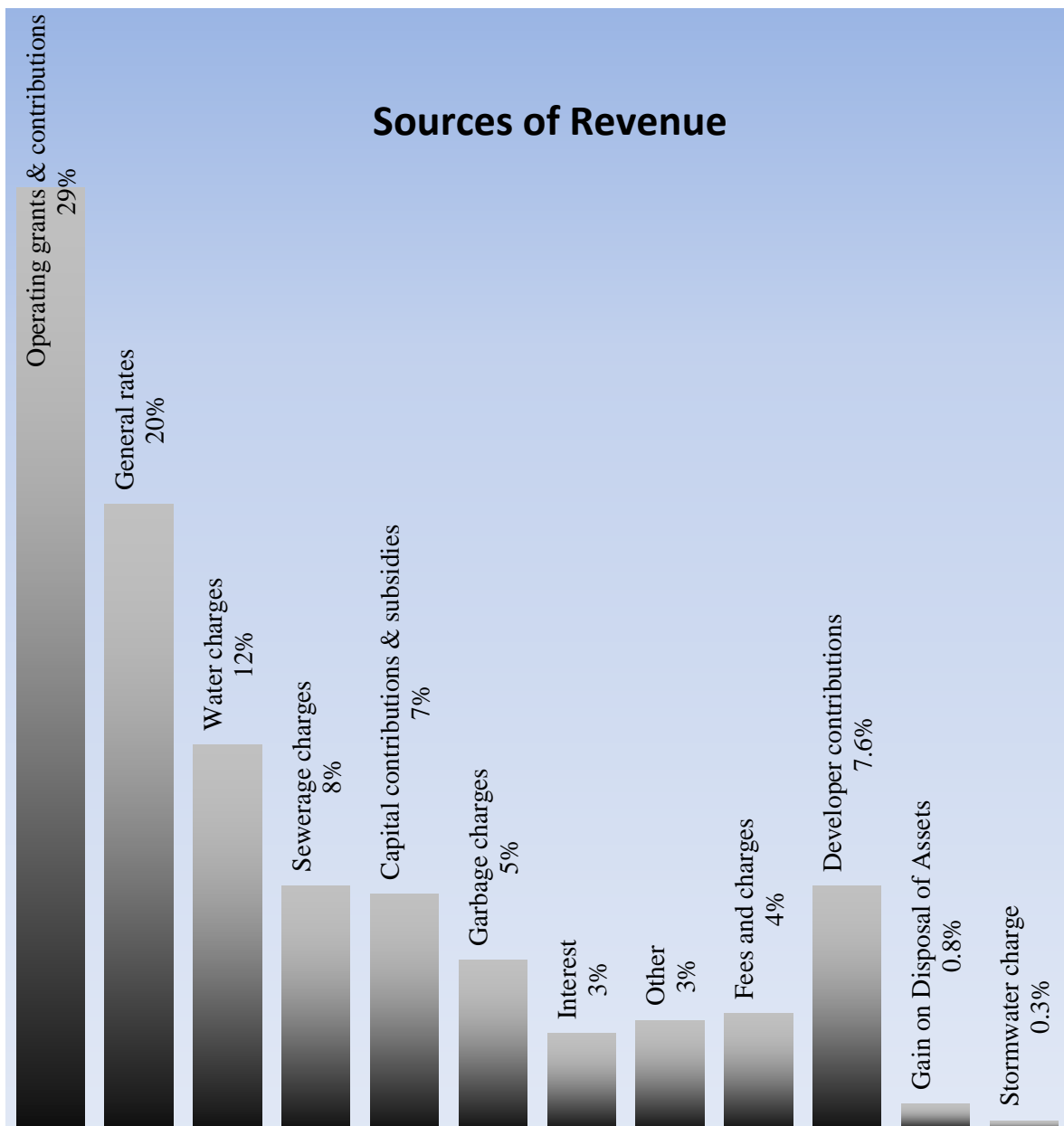
Financial Performance

	2011/12	2012/13	2013/14	2014/15	2015/16
Revenue	\$19.5 m	\$19.0 m	\$18.9 m	\$20.5 m	23.9 m
Expenditure	\$17.6 m	\$18.8 m	\$18.7 m	\$18.0 m	18.0 m0
Surplus	\$1.9 m	\$0.2 m	0.2m	\$2.5 m	\$ 5.9 m
Surplus before Capital grants & contributions	\$1.4 m	\$(0.4)m	\$(1.5)m	\$1.5 m	3.3 m

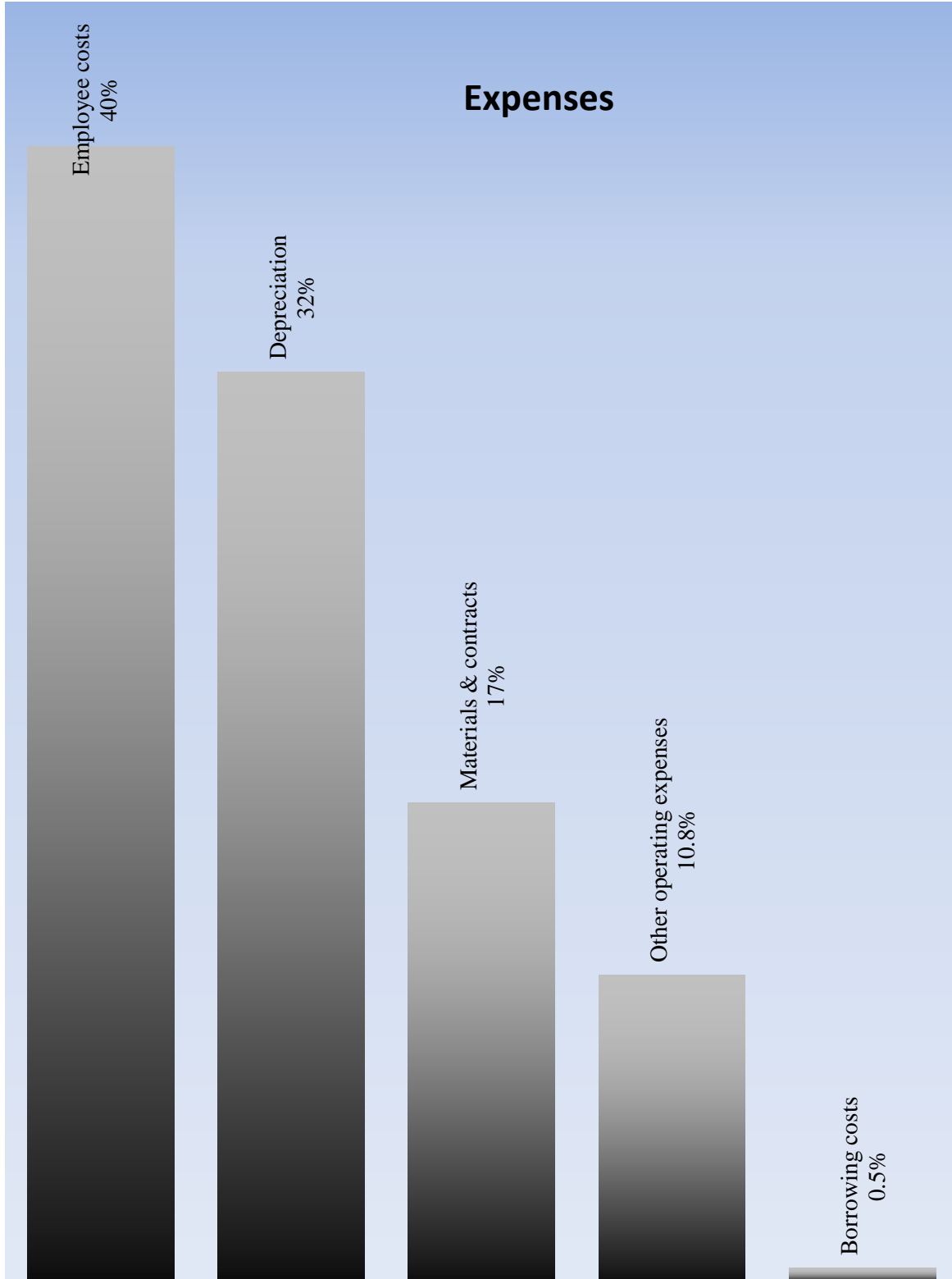


Revenue - Where did the money come from?

Ordinary rates provide 22% of the Council's revenue, with the total of all rates and charges contributing to 43% of total consolidated revenues. The balance is made up of user charges, government grants, interest and developer contributions. After council rates and charges (43%) operating grants and contributions (34%) are the next most important source of revenue.



Expenses – How was the money spent?



Balance Sheet

Council's balance sheet describes what it owns and owes to relevant stakeholders which, when taken together determines the net wealth of the community.

The increase in the Council's net

asset (equity) position is due to Council's operating surplus (\$5.9 m) less the revaluation of pre-existing assets (\$-1.6m). Most of the Council's assets are roads and associated infrastructure.

	2011/12	2011/13	2013/14	2014/15*	2015/16
Assets	\$200.8 m	\$204.0 m	\$205.0m	\$237.2 m	241.2
Less Liability	\$4.1 m	\$4.1 m	\$4.1 m	\$6.1 m	5.5 m
Equity	\$196.7 m	\$199.9 m	\$200.9 m	\$231.1 m	235.7 m

* To account for revaluation of assets 2014/15 restated from previous report

Assets & Liabilities

ASSET	%
Infrastructure, Property, Plant and Equipment	89%
Investments	8%
Cash and Cash equivalents	2%
Receivables	0.5%
Inventories	0.2%
Other	0%

Cash assets include the Council's bank deposits, term deposits, managed funds and other cash holdings held for future use.

Receivables are the funds owed to the Council by other parties, including ratepayers, government departments and other organisations.

Inventories include the goods held by the Council for use in its operations such as gravel, pipes and the like as well as developed land held for sale.

LIABILITIES	%
Provisions	55%
Payables	17%
Borrowings	28%

Provisions cover the amounts put aside by the Council for future commitments such as employee entitlements (annual leave, etc.) and remediation of the Council's tips and quarries.

Payables are amounts that the Council owes other parties and including government departments and suppliers. It also accounts for rates and charges paid in advance

Borrowings include those amounts borrowed by the Council to fund investments in community assets.

Council's Liquidity, Cash and Investments

Council's unrestricted current ratio examines the value between short-term assets and liabilities. A 1-1 or better ratio tells us that Council has sufficient funds to meet its commitments and maintain cash flow. This means Council has the ability to pay its debts when they are due.

	2012	2013	2014	2015	2016
Liquidity Ratio	4.19	3.45	4.04	4.19	7.05
Cash & Investment Balances	\$17.3m	\$17.8 m	\$16.3 m	\$21.3 m	\$23.7 m

Council's Debt Strategy

Council actively manages its level of debt and limits the use of loan funds. Council borrows funds when it sees a financial return on the asset e.g.: water supply, sewerage and property development. The following table describes Council's ongoing commitment to its debt strategy and the continuation of its capital works program and associated expenditure.

Council took out loan in 2014/15 - \$1.62m to fund essential stormwater drainage works currently being completed in Berrigan, Finley and Tocumwal.

	2012	2013	2014	2015	2016
Debt (\$ mil)	0.6	0.4	0.4	\$1.8	\$1.8
Capital Expenditure (\$ mil)	5.241	5.452	6.8	\$7.3	\$7.4
Debt per Capita \$	64.83	55.78	42.32	215.53	\$184.17
% of Assets funded by Debt	0.3%	0.2%	0.2%	0.8%	0.7%

The interest on this loan is part subsidised by the NSW Government under the Local Infrastructure Renewal Scheme (LIRS).

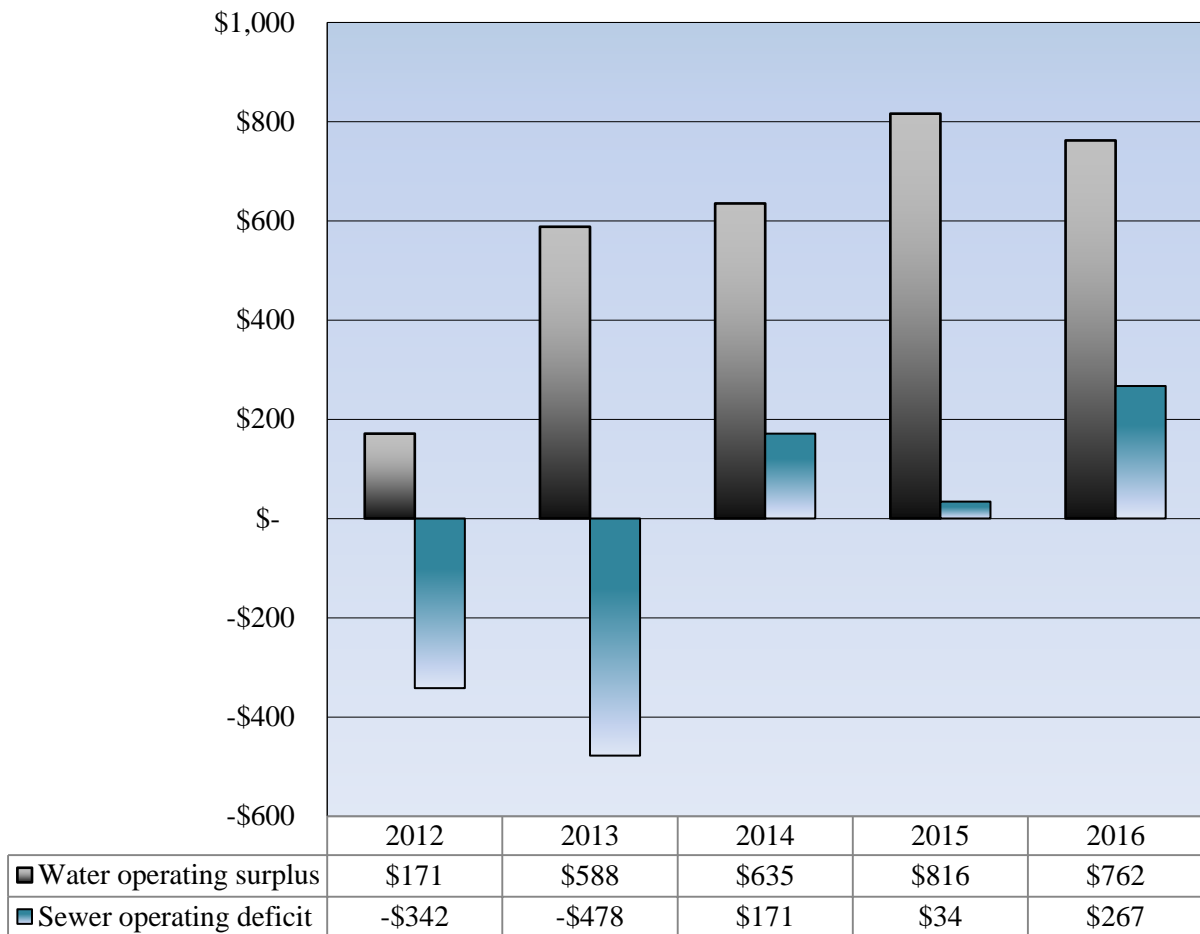
The Berrigan Shire Council has one other outstanding external loan - \$1 million for the reservoir at Finley Water Treatment Plant. It is due to be repaid in full by the end of the 2016/17 financial year.

Water and Sewer Funds

Council operates two business units – its water supply service and its sewer service. Each service is required to raise sufficient funds from its own activities to fund its operations.

The water supply service has increased its operating surplus with the (\$762,000) 2015/16 result due to continued increase in water consumption revenue. While Council's sewer service returned an operating surplus of \$267,000.

Water and Sewer Services Operating Surplus / Deficit



APPENDICES

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Special Schedules 2015 - 2016

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State of the Environment Report 2012 - 2016

Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2016

"Heart of the Southern Riverina"



Berrigan Shire Council

General Purpose Financial Statements for the year ended 30 June 2016

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Overview

- (i) These financial statements are General Purpose Financial Statements and cover the operations for Berrigan Shire Council.
- (ii) Berrigan Shire Council is a body politic of NSW, Australia – being constituted as a local government area by proclamation and is duly empowered by the *Local Government Act 1993* (LGA).

Council's Statutory Charter is detailed in Paragraph 8 of the LGA and includes giving Council;

- the ability to provide goods, services and facilities, and to carry out activities appropriate to the current and future needs of the local community and of the wider public,
- the responsibility for administering regulatory requirements under the LGA and
- a role in the management, improvement and development of the resources in the area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

- (iii) All figures presented in these financial statements are presented in Australian currency.
- (iv) These financial statements were authorised for issue by the Council on 12 October 2016. Council has the power to amend and reissue these financial statements.
-

Berrigan Shire Council

General Purpose Financial Statements for the year ended 30 June 2016

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

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993 (NSW)* (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the Local Government Code of Accounting Practice and Financial Reporting.

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

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

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

Signed in accordance with a resolution of Council made on 12 October 2016.



Matthew Hannan
Mayor



Darin Morris
Councillor



Rowan Perkins
General Manager



Carla von Brockhusen
Responsible Accounting Officer

Berrigan Shire Council

Income Statement

for the year ended 30 June 2016

Budget ¹ 2016	\$ '000	Notes	Actual 2016	Actual 2015
Income from continuing operations				
<i>Revenue:</i>				
9,068	Rates and annual charges	3a	9,201	8,826
1,392	User charges and fees	3b	2,367	2,214
438	Interest and investment revenue	3c	722	666
513	Other revenues	3d	820	734
6,297	Grants and contributions provided for operating purposes	3e,f	7,993	6,889
3,103	Grants and contributions provided for capital purposes	3e,f	2,586	988
<i>Other income:</i>				
–	Net gains from the disposal of assets	5	198	129
–	Net share of interests in joint ventures and associates using the equity method	19	–	–
20,811	Total income from continuing operations		23,887	20,446
Expenses from continuing operations				
7,166	Employee benefits and on-costs	4a	7,188	7,295
76	Borrowing costs	4b	87	57
2,023	Materials and contracts	4c	3,031	2,860
5,422	Depreciation and amortisation	4d	5,758	5,741
–	Impairment	4d	–	–
2,008	Other expenses	4e	1,941	2,003
9	Net losses from the disposal of assets	5	–	–
16,704	Total expenses from continuing operations		18,005	17,956
4,107	Operating result from continuing operations		5,882	2,490
Discontinued operations				
–	Net profit/(loss) from discontinued operations	24	–	–
4,107	Net operating result for the year		5,882	2,490
4,107	Net operating result attributable to Council		5,882	2,490
–	Net operating result attributable to non-controlling interests		–	–
1,004	Net operating result for the year before grants and contributions provided for capital purposes		3,296	1,502

¹ Original budget as approved by Council – refer Note 16

Berrigan Shire Council

Statement of Comprehensive Income
for the year ended 30 June 2016

\$ '000	Notes	Actual 2016	Actual 2015
Net operating result for the year (as per Income Statement)		5,882	2,490
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	(1,625)	29,254
Impairment (loss) reversal relating to I,PP&E	20b (ii)	410	(410)
Total items which will not be reclassified subsequently to the operating result		(1,215)	28,844
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Nil			
Total other comprehensive income for the year		(1,215)	28,844
Total comprehensive income for the year		4,667	31,334
Total comprehensive income attributable to Council		4,667	31,334
Total comprehensive income attributable to non-controlling interests		–	–

Berrigan Shire Council

Statement of Financial Position
as at 30 June 2016

\$ '000	Notes	Actual 2016	Actual 2015
ASSETS			
Current assets			
Cash and cash equivalents	6a	4,125	4,691
Investments	6b	19,630	16,630
Receivables	7	1,230	1,377
Inventories	8	223	331
Other	8	27	28
Non-current assets classified as 'held for sale'	22	–	–
Total current assets		25,235	23,057
Non-current assets			
Investments	6b	–	–
Receivables	7	–	102
Inventories	8	185	257
Infrastructure, property, plant and equipment	9	215,802	213,787
Investments accounted for using the equity method	19	–	–
Investment property	14	–	–
Intangible assets	25	–	–
Total non-current assets		215,987	214,146
TOTAL ASSETS		241,222	237,203
LIABILITIES			
Current liabilities			
Payables	10	929	1,485
Borrowings	10	253	261
Provisions	10	2,641	2,505
Total current liabilities		3,823	4,251
Non-current liabilities			
Payables	10	–	17
Borrowings	10	1,297	1,551
Provisions	10	354	303
Total non-current liabilities		1,651	1,871
TOTAL LIABILITIES		5,474	6,122
Net assets		235,748	231,081
EQUITY			
Retained earnings	20	100,527	94,642
Revaluation reserves	20	135,221	136,439
Council equity interest		235,748	231,081
Non-controlling equity interests		–	–
Total equity		235,748	231,081

Berrigan Shire Council

Statement of Changes in Equity
for the year ended 30 June 2016

\$ '000	Notes	Retained earnings	Reserves (Refer 20b)	Council interest	Non-controlling interest	Total equity
2016						
Opening balance (as per last year's audited accounts)		94,642	137,583	232,225	–	232,225
a. Correction of prior period errors	20 (c)	–	(1,144)	(1,144)	–	(1,144)
b. Changes in accounting policies (prior year effects)	20 (d)	–	–	–	–	–
Revised opening balance (as at 1/7/15)		94,642	136,439	231,081	–	231,081
c. Net operating result for the year		5,882	–	5,882	–	5,882
d. Other comprehensive income						
– Revaluations: IPP&E asset revaluation rsve	20b (ii)	–	(1,625)	(1,625)	–	(1,625)
– Revaluations: other reserves	20b (ii)	–	–	–	–	–
– Transfers to Income Statement	20b (ii)	–	–	–	–	–
– Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	410	410	–	410
– Other reserves movements	20b (ii)	–	–	–	–	–
Other comprehensive income		–	(1,215)	(1,215)	–	(1,215)
Total comprehensive income (c&d)		5,882	(1,215)	4,667	–	4,667
e. Distributions to/(contributions from) non-controlling Interests		–	–	–	–	–
f. Transfers between equity		3	(3)	–	–	–
Equity – balance at end of the reporting period		100,527	135,221	235,748	–	235,748

\$ '000	Notes	Retained earnings	Reserves (Refer 20b)	Council interest	Non-controlling interest	Total Equity
2015						
Opening balance (as per last year's audited accounts)		92,451	108,440	200,891	–	200,891
a. Correction of prior period errors	20 (c)	–	(1,144)	(1,144)	–	(1,144)
b. Changes in accounting policies (prior year effects)	20 (d)	–	–	–	–	–
Revised opening balance (as at 1/7/14)		92,451	107,296	199,747	–	199,747
c. Net operating result for the year		2,490	–	2,490	–	2,490
d. Other comprehensive income						
– Revaluations: IPP&E asset revaluation rsve	20b (ii)	–	29,254	29,254	–	29,254
– Revaluations: other reserves	20b (ii)	–	–	–	–	–
– Transfers to Income Statement	20b (ii)	–	–	–	–	–
– Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	(410)	(410)	–	(410)
Other comprehensive income		–	28,844	28,844	–	28,844
Total comprehensive income (c&d)		2,490	28,844	31,334	–	31,334
e. Distributions to/(contributions from) non-controlling Interests		–	–	–	–	–
f. Transfers between equity		(299)	299	–	–	–
Equity – balance at end of the reporting period		94,642	136,439	231,081	–	231,081

Berrigan Shire Council

Statement of Cash Flows
for the year ended 30 June 2016

Budget 2016	\$ '000	Notes	Actual 2016	Actual 2015
Cash flows from operating activities				
Receipts:				
9,047			9,275	8,873
1,403			2,937	2,262
465			743	633
9,394			10,579	7,877
–			10	40
547			1,666	1,720
Payments:				
(3,486)			(7,279)	(7,027)
(5,831)			(4,705)	(3,581)
(76)			(29)	(57)
–			(53)	–
(2,023)			(1,943)	(2,034)
9,440	Net cash provided (or used in) operating activities	11b	11,201	8,706
Cash flows from investing activities				
Receipts:				
1,125			–	–
–			330	302
334			164	227
–			148	–
Payments:				
(625)			(3,000)	(2,630)
(10,409)			(9,068)	(5,557)
–			–	(4)
–			(79)	(120)
(9,575)	Net cash provided (or used in) investing activities		(11,505)	(7,782)
Cash flows from financing activities				
Receipts:				
–			–	1,630
Payments:				
(262)			(262)	(172)
(262)	Net cash flow provided (used in) financing activities		(262)	1,458
(397)	Net increase/(decrease) in cash and cash equivalents		(566)	2,382
2,884	Plus: cash and cash equivalents – beginning of year	11a	4,691	2,309
2,487	Cash and cash equivalents – end of the year	11a	4,125	4,691
Additional Information:				
	plus: Investments on hand – end of year	6b	19,630	16,630
	Total cash, cash equivalents and investments		23,755	21,321
Please refer to Note 11 for additional cash flow information				

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

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n/a – not applicable

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards (AASBs), accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements, which have been prepared in accordance with:

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

For the purpose of preparing these financial statements, Council has been deemed to be a not-for-profit entity.

(ii) Compliance with International Financial Reporting Standards (IFRSs)

Because AASBs are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the not-for-profit sector (including local government) which are not in compliance with IFRSs, or
- (b) specifically exclude application by not-for-profit entities.

Accordingly, in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but has complied fully with Australian Accounting Standards.

Under the *Local Government Act (LGA)*, Regulation and Local Government Code of Accounting Practice and Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with AASBs.

(iii) New and amended standards adopted by Council

There have been no new accounting standards adopted in this year's financial statements which have had any material impact on reported financial position, performance or cash flows.

(iv) Early adoption of accounting standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2015, except for AASB2015-7 Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities, which has reduced the fair value disclosures for Level 3 assets.

For summary information relating to the effects of standards with future operative dates refer further to paragraph (ab).

(v) Basis of accounting

These financial statements have been prepared under the **historical cost convention** except for:

- (i) certain financial assets and liabilities at fair value through profit or loss and available-for-sale financial assets, which are all valued at fair value,
- (ii) the write down of any asset on the basis of impairment (if warranted), and
- (iii) certain classes of non-current assets (e.g. infrastructure, property, plant and equipment and investment property) that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

(vi) Changes in accounting policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

There have also been no changes in accounting policies when compared with previous financial statements unless otherwise stated [refer Note 20 (d)].

(vii) Critical accounting estimates

The preparation of financial statements requires the use of certain critical accounting estimates (in conformity with AASBs).

Accordingly this requires management to exercise its judgement in the process of applying the Council's accounting policies.

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

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below:

- (i) Estimated fair values of infrastructure, property, plant and equipment,
- (ii) Estimated remediation provisions.

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to it, and specific criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Control over granted and contributed assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Revenue from Contributions is recognised when the Council:

- (i) either obtains control of the contribution, or the right to receive it; and
- (ii) it is probable that the economic benefits comprising the contribution will flow to the Council, and
- (iii) the amount of the contribution can be measured reliably

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3 (g).

Note 3 (g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of s94 of the *EPA Act 1979*.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

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

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

A detailed note relating to developer contributions can be found at Note 17.

User charges, fees and other income

User charges, fees and other income (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

Sale of infrastructure, property, plant and equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Interest and rents

Rental income is accounted for on a straight-line basis over the lease term.

Interest income from cash and investments is accounted for using the effective interest rate at the date that interest is earned.

Dividend income

Revenue is recognised when the Council's right to receive the payment is established, which is generally when shareholders approve the dividend.

Other Income

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

(c) Principles of consolidation

These consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost.

(i) The Consolidated Fund

In accordance with the provisions of section 409(1) of the LGA 1993, all money and property received by Council is held in the Council's consolidated fund unless it is required to be held in the Council's trust fund.

The consolidated fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the consolidated fund:

- General Purpose Operations
- Water Supply
- Sewerage Service

Due to their immaterial value and nature, the following Committees, Entities and Operations have been excluded from consolidation:

- *Australia Day Committee*
- *Barooga Advancement Group*
- *Barooga Community Botanical Gardens*
- *Barooga Recreation Reserve*
- *Barooga Cemetery*
- *Berrigan Conservation and Tidy Towns*
- *Berrigan Shire Heritage Committee*
- *Berrigan Shire Youth Development Committee*
- *Berrigan Sports Ground*
- *Berrigan War Memorial Hall*
- *Berrigan War Memorial Swimming Pool*
- *Boomanoomana Landcare Group*
- *Finley Community Help Group*
- *Finley Log Cabin*
- *Finley Pioneer Rail*
- *Finley Railway Park*

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

- *Finley Recreation Reserve*
- *Finley Showground and Sporting Complex*
- *Finley Swimming Pool*
- *Finley Tidy Towns*
- *Finley War Memorial Hall and School of Arts*
- *Mary Lawson Wayside Rest*
- *Fullers Road Landcare*
- *Native Dog Landcare Group*
- *Retreat Public Hall*
- *Tocumwal Foreshore*
- *Tocumwal Friends of the Library*
- *Tocumwal Historic Aerodrome Museum*
- *Tocumwal Rail Preservation*
- *Tocumwal Recreation Reserve*
- *Tocumwal Swimming Pool*
- *Tocumwal War Memorial Hall*

(ii) The trust fund

In accordance with the provisions of section 411 of the *Local Government Act 1993* (as amended), a separate and distinct trust fund is maintained to account for all money and property received by the Council in trust that must be applied only for the purposes of or in accordance with the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these statements.

Trust monies and property held by Council but not subject to the control of Council have been excluded from these statements.

A separate statement of monies held in the trust fund is available for inspection at the Council office by any person free of charge.

(iii) Interests in other entities

Subsidiaries

Council has no interest in any subsidiaries.

Joint arrangements

Council has no interest in any joint arrangements.

Joint ventures

Council has no interest in any joint arrangements

Associates

Council has no interest in any associates.

County councils

Council is a member of the following county councils (which are bodies incorporated under the *Local Government Act*):

- **Central Murray County Council**
Responsible for noxious weed management

The governing body of the County Council is responsible for managing its own affairs.

Council is of the opinion that it neither controls nor significantly influences the above county council/s and accordingly these entities have not been consolidated or otherwise included within these financial statements.

Unconsolidated structured entities

Council has no interest in any unconsolidated structured entities.

(d) Leases

All leases entered into by Council are reviewed and classified on inception date as either a finance lease or an operating lease.

Finance leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Council did not have any finance leases in the year ended 30 June 2015 or the year ended 30 June 2016.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

For Statement of Cash Flows (and Statement of Financial Position) presentation purposes, cash and cash equivalents includes;

- cash on hand,
- deposits held at call with financial institutions,
- other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value, and
- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into cash and cash equivalents for presentation of the Cash Flow Statement.

(f) Investments and other financial assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- financial assets at fair value through profit or loss,
- loans and receivables,
- held-to-maturity investments, and
- available-for-sale financial assets.

Each classification depends on the purpose or intention for which the investment was acquired and at the time it was acquired.

Management determines each investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are 'held for trading'.

A financial asset is classified in the 'held for trading' category if it is acquired principally for the purpose of selling in the short term.

Assets in this category are primarily classified as current assets as they are primarily held for trading and/or are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date, which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the 'loans and receivables' classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial assets – reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

General accounting and measurement of financial instruments:

(i) Initial recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at 'fair value through profit or loss', directly attributable transactions costs.

Purchases and sales of investments are recognised on trade-date – the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent measurement

Available-for-sale financial assets and **financial assets at fair value through profit and loss** are subsequently carried at fair value.

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as '**fair value through profit or loss**' category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non-monetary securities classified as '**available-for-sale**' are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as '**available-for-sale**' are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

(iii) Types of investments

Council has an approved Investment Policy in order to invest in accordance with (and to comply with) section 625 of the *Local Government Act* and s212 of the LG (General) Regulation 2005.

Investments are placed and managed in accordance with the policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains its Investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

(g) Fair value estimation – financial instruments

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding rates and annual charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (i.e. an allowance account) relating to receivables is established when objective evidence shows that Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

(i) Inventories**(i) Raw materials and stores, work in progress and finished goods**

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

(ii) Land held for resale/capitalisation of borrowing costs

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition and development.

(j) Infrastructure, property, plant and equipment (I,PP&E)**Acquisition of assets**

Council's non-current assets are continually revalued (over a 5-year period) in accordance with the fair valuation policy as mandated by the Office of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Water and Sewerage Networks**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)

- **Operational Land** (External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)
- **Buildings – Specialised/Non Specialised**
(External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)
- **Plant and Equipment**
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges and footpaths**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Drainage Assets** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Bulk Earthworks** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Community Land** (External Valuation by NSW Valuer General)
- **Land Improvements**
(as approximated by depreciated historical cost)
- **Other Structures**
(as approximated by depreciated historical cost)
- **Other Assets**
(as approximated by depreciated historical cost)
- **Investment properties** – refer Note 1(p),

Initial recognition

On initial recognition, an asset's cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (i.e. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date – being the amount that the asset could have

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Asset revaluations (including indexation)

In accounting for asset revaluations relating to infrastructure, property, plant and equipment:

- increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve,
- to the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss,
- net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income Statement.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water – Rates Reference Manual.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5-year cycle.

Capitalisation thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

Plant and Equipment

Office Furniture	> \$1,000
Office Equipment	> \$1,000
Other Plant and Equipment	> \$1,000

Buildings and Land Improvements

Park Furniture and Equipment	> \$2,000
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Building

- construction/extensions	100% Capitalised
- renovations	> \$10,000

Other Structures	> \$2,000
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Water and Sewer Assets

Reticulation extensions	> \$5,000
Other	> \$5,000

Stormwater Assets

Drains and Culverts	> \$5,000
Other	> \$5,000

Transport Assets

Road construction and reconstruction	> \$10,000
Reseal/Re-sheet and major repairs:	> \$10,000

Bridge construction and reconstruction	> \$10,000
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Other Infrastructure Assets

Swimming Pools	> \$10,000
Other Open Space/Recreational Assets	> \$10,000

Other Infrastructure	> \$10,000
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Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight-line method in order to allocate an asset's

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

Plant and Equipment

- Office Equipment	5 to 10 years
- Office furniture	10 to 20 years
- Computer Equipment	3 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 8 years
- Other plant and equipment	5 to 15 years

Other Equipment

- Playground equipment	5 to 15 years
- Benches, seats etc.	10 to 20 years

Buildings

- Buildings: Masonry	50 to 100 years
- Buildings: Other	20 to 40 years

Stormwater Drainage

- Drains	80 to 100 years
- Culverts	50 to 80 years

Transportation Assets

- Sealed Roads: Surface	15 to 20 years
- Sealed Roads: Structure	50 years
- Unsealed roads	20 to 50 years
- Bridge: Concrete	80 to 100 years
- Bridge: Other	50 to 80 years
- Road Pavements	50 years
- Kerb, Gutter and Paths	40 years

Water and Sewer Assets

- Dams and reservoirs	80 to 100 years
- Bores	20 to 40 years
- Reticulation pipes: PVC	80 years
- Reticulation pipes: Other	25 to 75 years
- Pumps and telemetry	15 to 20 years

Other Infrastructure Assets

- Bulk earthworks	Infinite
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All asset residual values and useful lives are reviewed and adjusted (if appropriate) at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1 (s) on asset impairment.

Disposal and derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than land under roads) is in accordance with Part 2 of Chapter 6 of the *Local Government Act (1993)* classified as either operational or community.

This classification of land is disclosed in Note 9 (a).

(l) Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

(m) Intangible assets

Council has not classified any assets as intangible.

(n) Crown reserves

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

While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Representations are currently being sought across state and local government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(o) Rural fire service assets

Under section 119 of the *Rural Fires Act 1997*, 'all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed'.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to exclude the assets, their values and depreciation charges from these financial statements.

(p) Investment property

Investment property comprises land and/or buildings that are principally held for long-term rental yields, capital gains or both, that are not occupied by Council.

Council did not hold any investment property in the year ending 30 June 2015 or the year ending 30 June 2016

(q) Provisions for close down, restoration and for environmental clean-up costs – including tips and quarries

Close down, restoration and remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations that are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, restoration and remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of provisions is charged to the Income Statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4 (b).

Other movements in the provisions for close down, restoration and remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

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

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the balance sheet date.

These costs are charged to the Income Statement.

Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwind of the discount, which is shown as a borrowing cost.

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

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example, in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Specific information about Council's provisions relating to close down, restoration and remediation costs can be found at Note 26.

(r) Non-current assets (or disposal groups) 'held for sale' and discontinued operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either:

- (i) their carrying amount, and
- (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles, which are turned over on a regular basis.

Plant and motor vehicles are retained in non-current assets under the classification of infrastructure, property, plant and equipment – unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as non-current assets 'held for sale', an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets 'held for sale' are not depreciated or amortised while they are classified as 'held for sale'.

Non-current assets classified as 'held for sale' are presented separately from the other assets in the balance sheet.

A discontinued operation is a component of Council that has been disposed of or is classified as 'held for sale' and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

Council did not have any discontinued operations in the year ended 30 June 2015 and the year ended 30 June 2016.

(s) Impairment of assets

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Where an asset is not held principally for cash-generating purposes (for example infrastructure

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

assets) and would be replaced if the Council was deprived of it, then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

Non-financial assets (other than goodwill) that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

Goodwill and other intangible assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.

(t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year that are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

(u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(v) Borrowing costs

Borrowing costs are expensed

(w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- (i) Council has a present legal or constructive obligation as a result of past events,
- (ii) it is more likely than not that an outflow of resources will be required to settle the obligation, and
- (iii) the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

(x) Employee benefits

(i) Short-term obligations

Short-term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be wholly settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

All other short-term employee benefit obligations are presented as payables.

Liabilities for non-vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages and salaries, annual leave and vesting sick leave are all classified as current liabilities.

(ii) Other long-term obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be wholly settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how long service leave can be taken, all long service leave for employees with 4 or more years of service has been classified as current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the 'Local Government Superannuation Scheme – Pool B'.

This scheme has been deemed to be a 'multi-employer fund' for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

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

The current standard employer contribution rates are:

Division B	1.9 times employee contributions
Division C	2.5% salaries

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iv) Employee benefit on-costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses payable upon the future payment of certain Leave Liabilities accrued as at 30 June 2016

(y) Self-insurance

Council does not self-insure.

(z) Allocation between current and non-current assets and liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if it is not expected to be settled within the next 12 months.

In the case of inventories that are 'held for trading', these are also classified as current even if not expected to be realised in the next 12 months.

(aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does, however, have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods and Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, i.e. they are inclusive of GST where applicable.

Investing and financing cash flows are treated on a net basis (where recoverable from the ATO), i.e. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows that are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

(ab) New accounting standards and Interpretations issued (not yet effective)

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2016.

Council has not adopted any of these standards early.

Apart from the AASB disclosures below, there are no other standards that are 'not yet effective' that are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

Council's assessment of the impact of upcoming new standards and interpretations that are likely to have an effect are set out below.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

AASB 9 – Financial Instruments

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets and financial liabilities.

These requirements are designed to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value, and
- amortised cost (where financial assets will only be able to be measured at amortised cost when very specific conditions are met).

Council is yet to undertake a detailed assessment of the impact of AASB 9.

AASB 15 – Revenue from Contracts with Customers and associated amending standards

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

AASB 15 will introduce a 5-step process for revenue recognition with the core principle of the new standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements, as well as additional disclosures.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2018.

Council is yet to undertake a detailed assessment of the impact of AASB 15.

AASB ED 260 Income of Not-for-Profit Entities

The AASB previously issued exposure draft AASB ED 260 on Income of Not-for-Profit Entities in April 2015.

The exposure draft proposed specific not-for-profit entity requirements and guidance when applying the principles of AASB 15 to income from certain transactions.

Much of the material in AASB 1004 is expected to be replaced by material included in AASB ED 260.

Specific revenue items that may considerably change are Grants and Contributions.

The most likely financial statement impact is the deferred recognition of Grants and Contributions (i.e. recognition as unearned revenue [liability]) until Council has met the associated performance obligation/s relating to the Grants or Contribution.

At this stage there is no specific date of release for a standard or a date of applicability.

AASB16 – Leases

AASB 116 Leases replaces AASB 117 Leases and some associated lease-related Interpretations.

AASB 16 introduces a single lease accounting model (for lessees) that will require all leases to be accounted for on the balance sheet (i.e. recognition of both a right-of-use asset and a corresponding lease) for all leases with a term of more than 12 months unless the underlying assets are determined to be of 'low value'. There will also be detailed disclosure requirements for all lessees.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2019.

Council is yet to undertake a detailed assessment of the accounting impacts from AASB 16. However, based on preliminary assessments, impacts from the first time adoption of the standard may include:

- an increase in lease assets and financial liabilities recognised on the balance sheet,

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

- a reduction in reported equity as the carrying amount of lease assets will reduce more quickly than the carrying amount of lease liabilities,
- lower operating cash outflows and higher financing cash flows in the statement of cash flows as principal repayments on all lease liabilities will now be included in financing activities rather than operating activities.

Council does not consider that the impact of first time adoption will be significant given the small number of low value of the operating leases it holds.

AASB2015-6 – Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities

From 1 July 2016, AASB 124 Related Party Disclosures will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council staff. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

(ac) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(ad) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(ae) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 2(a). Council functions/activities – financial information

\$ '000 Functions/activities	Income, expenses and assets have been directly attributed to the following functions/activities. Details of these functions/activities are provided in Note 2(b).												
	Income from continuing operations			Expenses from continuing operations			Operating result from continuing operations			Grants included in income from continuing operations		Total assets held (current & non-current)	
	Original budget	Actual	Actual	Original budget	Actual	Actual	Original budget	Actual	Actual	Actual	Actual	Actual	Actual
	2016	2016	2015	2016	2016	2015	2016	2016	2015	2016	2015	2016	2015
Governance	2	2	–	684	419	585	(682)	(417)	(585)	3	–	734	27,141
Administration	520	334	370	120	(359)	9	400	693	361	75	–	15,467	15,139
Public order and safety	70	116	137	377	372	451	(307)	(256)	(314)	94	–	425	480
Health	5	3	4	98	105	119	(93)	(102)	(115)	–	–	174	180
Environment	1,961	1,953	1,440	1,853	2,215	1,851	108	(262)	(411)	–	–	459	459
Community services and education	146	282	494	271	518	753	(125)	(236)	(259)	268	–	72	79
Housing and community amenities	1,552	450	341	1,062	1,027	714	490	(577)	(373)	624	–	22,895	12,314
Water supplies	2,736	3,586	3,235	2,572	2,790	2,423	164	796	812	46	–	33,067	32,951
Sewerage services	1,964	2,058	1,906	1,737	1,788	1,884	227	270	22	45	–	21,573	22,190
Recreation and culture	214	198	715	2,063	2,187	2,095	(1,849)	(1,989)	(1,380)	86	–	20,803	22,689
Mining, manufacturing and construction	95	160	13	307	302	246	(212)	(142)	(233)	–	–	364	489
Transport and communication	2,680	4,996	2,142	4,998	5,828	6,001	(2,318)	(832)	(3,859)	3,145	2,204	121,103	98,700
Economic affairs	86	326	295	562	813	825	(476)	(487)	(530)	–	–	4,086	4,216
Total functions and activities	12,031	14,464	11,092	16,704	18,005	17,956	(4,673)	(3,541)	(6,864)	4,386	2,204	241,222	237,027
Share of gains/(losses) in associates and joint ventures (using the equity method)	–	–	–	–	–	–	–	–	–	–	–	–	–
General purpose income ¹	8,780	9,423	9,354	–	–	–	8,780	9,423	9,354	4,399	4,422	–	176
Operating result from continuing operations	20,811	23,887	20,446	16,704	18,005	17,956	4,107	5,882	2,490	8,785	6,626	241,222	237,203

1. Includes: rates and annual charges (incl. ex-gratia), untied general purpose grants and unrestricted interest and investment income.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 2(b). Council functions/activities – component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

GOVERNANCE

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

ADMINISTRATION

Includes corporate support and other support services, engineering works, and any Council policy compliance.

PUBLIC ORDER AND SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Includes immunisation, food control, health centres etc.

ENVIRONMENT

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

COMMUNITY SERVICES AND EDUCATION

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and children services.

HOUSING AND COMMUNITY AMENITIES

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

WATER SUPPLIES

SEWERAGE SERVICES

RECREATION AND CULTURE

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

MINING, MANUFACTURING AND CONSTRUCTION

Includes building control, quarries and pits, and mineral resources.

TRANSPORT AND COMMUNICATION

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

ECONOMIC AFFAIRS

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations

\$ '000	Notes	Actual 2016	Actual 2015
(a) Rates and annual charges			
Ordinary rates			
Residential		2,368	2,312
Farmland		1,782	1,720
Business		514	497
Total ordinary rates		4,664	4,529
Special rates			
Nil			
Annual charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic waste management services		791	755
Stormwater management services		72	72
Water supply services		1,813	1,714
Sewerage services		1,788	1,692
Waste management services (non-domestic)		73	64
Total annual charges		4,537	4,297
TOTAL RATES AND ANNUAL CHARGES		9,201	8,826

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(b) User charges and fees			
Specific user charges (per s.502 – specific 'actual use' charges)			
Domestic waste management services		150	143
Water supply services		1,060	984
Sewerage services		34	19
Waste management services (non-domestic)		254	191
Total user charges		1,498	1,337
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Building regulation		201	166
Private works – section 67		201	187
Section 149 certificates (EPA Act)		24	22
Section 603 certificates		25	22
Total fees and charges – statutory/regulatory		451	397
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome		22	21
Aged care		13	75
Cemeteries		103	117
Food control fees		3	4
Leaseback fees – Council vehicles		58	64
Library		7	–
Sewerage		25	15
Swimming centres		96	99
Water supply		58	38
Other		33	47
Total fees and charges – other		418	480
TOTAL USER CHARGES AND FEES		2,367	2,214

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(c) Interest and investment revenue (including losses)			
Interest			
– Interest on overdue rates and annual charges (incl. special purpose rates)		29	29
– Interest earned on investments (interest and coupon payment income)		690	634
– Interest on deferred debtors		3	3
<u>TOTAL INTEREST AND INVESTMENT REVENUE</u>		<u>722</u>	<u>666</u>
Interest revenue is attributable to:			
Unrestricted investments/financial assets:			
Overdue rates and annual charges (general fund)		29	29
General Council cash and investments		331	374
Restricted investments/funds – external:			
Water fund operations		179	117
Sewerage fund operations		183	146
<u>Total interest and investment revenue recognised</u>		<u>722</u>	<u>666</u>
(d) Other revenues			
Rental income – other council properties		55	80
Fines		2	5
Legal fees recovery – rates and charges (extra charges)		56	47
Diesel rebate		78	61
Insurance rebate		20	57
Paid parental leave scheme		–	17
Recycling income (non-domestic)		–	3
Sales – general		10	10
Sale of gravel		118	6
Sale of high security water		378	334
Sale of scrap metal		–	9
Workers compensation recovery		30	55
Renewable Energy Certificates		40	–
Other		33	50
<u>TOTAL OTHER REVENUE</u>		<u>820</u>	<u>734</u>

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000	2016 Operating	2015 Operating	2016 Capital	2015 Capital
(e) Grants				
General purpose (untied)				
Financial assistance – general component	3,023	3,039	–	–
Financial assistance – local roads component	1,277	1,283	–	–
Pensioners' rates subsidies – general component	99	100	–	–
Total general purpose	4,399	4,422	–	–
Specific purpose				
Pensioners' rates subsidies:				
– Water	46	47	–	–
– Sewerage	45	45	–	–
– Domestic waste management	40	40	–	–
Aged care	–	191	–	–
Bushfire and emergency services	94	111	–	–
Clean energy future	–	–	–	36
Community care	268	224	–	–
Employment and training programs	–	10	–	–
Environmental protection	–	151	–	–
Heritage and cultural	1	(1)	–	–
Library	2	2	–	–
Library – per capita	31	25	–	–
Library – special projects	8	13	–	–
LIRS subsidy	46	12	–	–
Public halls	–	5	–	–
Recreation and culture	–	–	15	449
Street lighting	55	38	–	–
Transport (roads to recovery)	1,918	769	–	–
Transport (other roads and bridges funding)	–	32	1,747	–
Other	70	5	–	–
Total specific purpose	2,624	1,719	1,762	485
Total grants	7,023	6,141	1,762	485
Grant revenue is attributable to:				
– Commonwealth funding	6,264	5,433	15	86
– State funding	759	708	1,747	349
– Other funding	–	–	–	50
	7,023	6,141	1,762	485

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000		2016 Operating	2015 Operating	2016 Capital	2015 Capital
(f) Contributions					
Developer contributions:					
(s93 & s94 – EP&A Act, s64 of the LGA):					
S 94 – contributions towards amenities/services		–	–	11	–
S 64 – water supply contributions		–	–	–	7
S 64 – sewerage service contributions		–	–	5	–
Other developer contributions (assets)		–	–	27	–
Total developer contributions	17	–	–	43	7
Other contributions:					
Kerb and gutter		–	–	10	12
Paving		–	–	28	24
Recreation and culture		–	–	29	94
RMS contributions (regional roads, block grant)		967	745	714	352
Other		3	3	–	14
Total other contributions		970	748	781	496
Total contributions		970	748	824	503
TOTAL GRANTS AND CONTRIBUTIONS		7,993	6,889	2,586	988

\$ '000		Actual 2016	Actual 2015
(g) Restrictions relating to grants and contributions			
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:			
Unexpended at the close of the previous reporting period		590	598
Add: grants and contributions recognised in the current period but not yet spent:		36	75
Less: grants and contributions recognised in a previous reporting period now spent:		(505)	(83)
Net increase (decrease) in restricted assets during the period		(469)	(8)
Unexpended and held as restricted assets		121	590
Comprising:			
– Specific purpose unexpended grants		36	85
– Developer contributions		85	505
		121	590

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 4. Expenses from continuing operations

\$ '000	Notes	Actual 2016	Actual 2015
(a) Employee benefits and on-costs			
Salaries and wages		6,321	5,702
Travel expenses		214	309
Employee leave entitlements (ELE)		1,010	1,024
ELE on-costs		173	170
Superannuation – defined contribution plans		447	406
Superannuation – defined benefit plans		191	203
Workers' compensation insurance		133	133
Fringe benefit tax (FBT)		37	10
Training costs (other than salaries and wages)		82	117
Protective clothing		25	27
Other		11	12
Total employee costs		8,644	8,113
Less: capitalised costs		(1,456)	(818)
TOTAL EMPLOYEE COSTS EXPENSED		7,188	7,295
Number of 'full-time equivalent' employees (FTE) at year end		85	84
(b) Borrowing costs			
(i) Interest bearing liability costs			
Interest on loans		77	49
Total interest bearing liability costs expensed		77	49
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	26	10	8
Total other borrowing costs		10	8
TOTAL BORROWING COSTS EXPENSED		87	57
(c) Materials and contracts			
Raw materials and consumables		2,506	2,383
Contractor and consultancy costs		24	4
– Domestic waste and recycling collection contract		400	388
Auditors remuneration ⁽¹⁾		21	20
Legal expenses:			
– Legal expenses: planning and development		7	6
– Legal expenses: debt recovery		73	55
Other		–	4
TOTAL MATERIALS AND CONTRACTS		3,031	2,860

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(c) Materials and contracts (continued)			
Auditor remuneration			
During the year, the following fees were incurred for services provided by the Council's Auditor:			
Audit and other assurance services			
– Audit and review of financial statements: RSD Chartered Accountants		21	20
Remuneration for audit and other assurance services		21	20
Total Auditor remuneration		21	20

\$ '000	Notes	Impairment costs		Depreciation/amortisation	
		Actual 2016	Actual 2015	Actual 2016	Actual 2015
(d) Depreciation, amortisation and impairment					
Plant and equipment		–	–	702	769
Office equipment		–	–	67	71
Land improvements (depreciable)		–	–	23	23
Infrastructure:					
– Buildings – non-specialised		–	–	15	15
– Buildings – specialised		(410)	410	677	708
– Roads		–	–	2,382	2,275
– Bridges		–	–	107	107
– Footpaths		–	–	64	63
– Stormwater drainage		–	–	215	203
– Water supply network		–	–	602	598
– Sewerage network		–	–	555	574
– Swimming pools		–	–	66	66
– Other open space/recreational assets		–	–	170	161
Other assets					
– Heritage collections		–	–	1	1
– Library books		–	–	17	19
– Other		–	–	88	80
Asset reinstatement costs	9 & 26	–	–	7	8
Total depreciation and impairment costs		(410)	410	5,758	5,741
Less: IPP&E impairments (to)/from equity	9a	410	(410)	–	–
TOTAL DEPRECIATION AND IMPAIRMENT COSTS EXPENSED		–	–	5,758	5,741

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(e) Other expenses			
Other expenses for the year include the following:			
Advertising		44	50
Bad and doubtful debts		–	(8)
Bank charges		21	21
Cleaning		4	4
Contributions/levies to other levels of government			
– Emergency Services levy (includes FRNSW, SES, and RFS levies)		15	12
– NSW Fire Brigade levy		48	47
– NSW Rural Fire service levy		80	135
Councillor expenses – mayoral fee		24	23
Councillor expenses – councillors' fees		88	86
Councillors' expenses (incl. mayor) – other (excluding fees above)		65	62
Donations, contributions and assistance to other organisations (Section 356)			
– Central Murray County Council		120	117
– Heritage and cultural programs		25	12
– Public halls and community facilities		25	22
– RAMROC		14	14
– Sporting grounds		61	61
– Swimming pools		98	108
– Tourism and area promotion		20	80
– Other		5	6
Electricity and heating		361	349
Insurance		367	326
Street lighting		133	186
Subscriptions and publications		41	34
Telephone and communications		51	58
Valuation fees		39	40
Other		192	158
<u>TOTAL OTHER EXPENSES</u>		<u>1,941</u>	<u>2,003</u>

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 5. Gains or losses from the disposal of assets

\$ '000	Notes	Actual 2016	Actual 2015
Property (excl. investment property)			
Proceeds from disposal – property		52	–
Less: carrying amount of property assets sold/written off		(43)	(5)
Net gain/(loss) on disposal		9	(5)
Plant and equipment			
Proceeds from disposal – plant and equipment		49	227
Less: carrying amount of plant and equipment assets sold/written off		–	(250)
Net gain/(loss) on disposal		49	(23)
Infrastructure			
Proceeds from disposal – infrastructure		36	–
Less: carrying amount of infrastructure assets sold/written off		(36)	–
Net gain/(loss) on disposal		–	–
Real estate assets held for sale			
Proceeds from disposal – real estate assets		330	302
Less: carrying amount of real estate assets sold/written off		(190)	(145)
Net gain/(loss) on disposal		140	157
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		198	129

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 6a. – Cash assets and Note 6b. – investments

\$ '000	Notes	2016	2016	2015	2015
		Actual Current	Actual Non-current	Actual Current	Actual Non-current
Cash and cash equivalents (Note 6a)					
Cash on hand and at bank		2,125	–	4,691	–
Cash-equivalent assets ¹					
– Deposits at call		2,000	–	–	–
Total cash and cash equivalents		4,125	–	4,691	–
Investments (Note 6b)					
– Long term deposits		19,630	–	16,630	–
Total investments		19,630	–	16,630	–
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS		23,755	–	21,321	–

¹ Those investments where time to maturity (from date of purchase) is < 3 mths.

Cash, cash equivalents and investments were classified at year end in accordance with AASB 139 as follows:

Cash and cash equivalents

a. 'At fair value through the profit and loss'

	4,125	–	4,691	–
--	--------------	----------	--------------	----------

Investments

b. 'Held to maturity'

6(b-i)

	19,630	–	16,630	–
--	--------	---	--------	---

Investments

	19,630	–	16,630	–
--	---------------	----------	---------------	----------

Note 6(b-i)**Reconciliation of investments classified as 'held to maturity'**

Balance at the beginning of the year	16,630	–	14,000	–
Additions	3,000	–	2,630	–
Balance at end of year	19,630	–	16,630	–

Comprising:

– Long term deposits

	19,630	–	16,630	–
--	--------	---	--------	---

Total

	19,630	–	16,630	–
--	---------------	----------	---------------	----------

Refer to Note 27. Fair value measurement for information regarding the fair value of investments held.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 6c. Restricted cash, cash equivalents and investments – details

\$ '000	2016	2016	2015	2015
	Actual Current	Actual Non-current	Actual Current	Actual Non-current
Total cash, cash equivalents and investments	23,755	–	21,321	–
attributable to:				
External restrictions (refer below)	14,018	–	12,504	–
Internal restrictions (refer below)	4,526	–	3,112	–
Unrestricted	5,211	–	5,706	–
	23,755	–	21,321	–

2016 \$ '000	Opening balance	Transfers to restrictions	Transfers from restrictions	Closing balance
-----------------	--------------------	------------------------------	--------------------------------	--------------------

Details of restrictions

External restrictions – included in liabilities

Nil

External restrictions – other

Developer contributions – general	(D)	505	16	(436)	85
Specific purpose unexpended grants	(F)	85	–	–	36
Water supplies	(G)	5,471	945	–	6,415
Sewerage services	(G)	5,022	794	–	5,816
Domestic waste management	(G)	1,259	284	–	1,543
Other		162	–	(39)	123
External restrictions – other		12,504	2,039	(475)	14,018
Total external restrictions		12,504	2,039	(475)	14,018

Internal restrictions

Plant and vehicle replacement		727	540	–	1,267
Employees leave entitlement		389	–	–	389
Aerodrome		191	–	–	191
Capital works reserve		1,474	287	–	1,761
Finley saleyard		99	–	–	99
Levee bank construction		172	100	–	272
Tourism events		60	–	–	60
Information Technology		–	300	–	300
Risk Management		–	187	–	187
Total internal restrictions		3,112	1,414	–	4,526
TOTAL RESTRICTIONS		15,616	3,453	(475)	18,544

D Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

F Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1 (b))

G Water, sewerage, domestic waste management (DWM) and other special rates/levies/charges are externally restricted assets and must be applied for the purposes for which they were raised.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 7. Receivables

\$ '000	Notes	2016		2015	
		Current	Non-current	Current	Non-current
Purpose					
Rates and annual charges		342	–	416	–
User charges and fees		332	–	678	–
Accrued revenues					
– Interest on investments		153	–	174	–
– Other income accruals		315	–	–	–
Deferred debtors		79	–	46	102
Net GST receivable		27	–	81	–
Total		1,248	–	1,395	102
Less: provision for impairment					
User charges and fees		(18)	–	(18)	–
Total provision for impairment – receivables		(18)	–	(18)	–
TOTAL NET RECEIVABLES		1,230	–	1,377	102
Externally restricted receivables					
Water supply					
– Rates and availability charges		35	–	104	–
– Other		217	–	212	–
Sewerage services					
– Other		129	–	205	–
Total external restrictions		381	–	521	–
Internally restricted receivables					
Nil					
Unrestricted receivables		849	–	856	102
TOTAL NET RECEIVABLES		1,230	–	1,377	102

Notes on debtors above:

- (i) Rates and annual charges outstanding are secured against the property.
- (ii) Doubtful rates debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates and charges at 8.50% (2015 8.50%).
Generally all other receivables are non-interest bearing.
- (iv) Please refer to Note 15 for issues concerning credit risk and fair value disclosures.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 8. Inventories and other assets

\$ '000	Notes	2016		2015	
		Current	Non-current	Current	Non-current
(a) Inventories					
(i) Inventories at cost					
Real estate for resale (refer below)		–	185	145	257
Stores and materials		223	–	186	–
Total inventories at cost		223	185	331	257
(ii) Inventories at net realisable value (NRV)					
Nil					
<u>TOTAL INVENTORIES</u>		<u>223</u>	<u>185</u>	<u>331</u>	<u>257</u>
(b) Other assets					
Prepayments		27	–	28	–
<u>TOTAL OTHER ASSETS</u>		<u>27</u>	<u>–</u>	<u>28</u>	<u>–</u>
Externally restricted assets					
Water					
Stores and materials		91	–	37	–
Total water		91	–	37	–
Sewerage					
Stores and materials		4	–	5	–
Total sewerage		4	–	5	–
Domestic waste management					
Nil					
Other					
Nil					
Total externally restricted assets		95	–	42	–
Total internally restricted assets		–	–	–	–
Total unrestricted assets		155	185	317	257
TOTAL INVENTORIES AND OTHER ASSETS		<u>250</u>	<u>185</u>	<u>359</u>	<u>257</u>

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 8. Inventories and other assets (continued)

\$ '000	2016		2015	
	Current	Non-current	Current	Non-current
(i) Other disclosures				
(a) Details for real estate development				
Residential	–	185	145	257
Total real estate for resale	–	185	145	257
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition costs	–	185	145	257
Total costs	–	185	145	257
Total real estate for resale	–	185	145	257
Movements:				
Real estate assets at beginning of the year	145	257	314	–
– Purchases and other costs	45	(72)	–	–
– Transfers in from (out to) Note 9	–	–	229	–
– WDV of sales (expense) 5	(190)	–	(145)	–
– Transfer between current/non-current	–	–	(257)	257
– Other	–	–	4	–
Total real estate for resale	–	185	145	257

(b) Inventory write downs

\$7,694 was recognised as an expense relating to the write down of inventory balances held during the year.

Refer to Note 27. Fair value measurement for information regarding the fair value of other assets held.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 9a. Infrastructure, property, plant and equipment

\$ '000	as at 30/6/2015					Asset movements during the reporting period								as at 30/6/2016						
	At cost	At fair value	Accumulated		Carrying value	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal (via equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	At cost	At fair value	Accumulated		Carrying value	
			depreciation	impairment													depreciation	impairment		
Capital work in progress	408	–	–	–	408	–	–	–	–	–	2,852	–	–	–	–	–	–	–	–	3,260
Plant and equipment	–	7,730	5,173	–	2,557	652	–	(43)	(702)	–	–	–	(41)	–	–	7,157	4,734	–	2,423	
Office equipment	–	966	744	–	222	4	3	–	(67)	–	–	10	–	–	–	984	813	–	171	
Land:																				
– Operational land	–	6,685	–	–	6,685	–	–	(36)	–	–	–	178	–	43	–	6,869	–	–	6,869	
– Community land	–	359	–	–	359	–	–	–	–	–	–	(178)	–	139	–	320	–	–	320	
– Land under roads (post 30/6/08)	–	21	–	–	21	–	–	–	–	–	–	–	–	–	–	21	–	–	21	
Land improvements – depreciable	–	605	114	–	491	–	30	–	(23)	–	–	–	–	–	–	635	137	–	498	
Infrastructure:																				
– Buildings – non-specialised	–	774	231	–	543	–	–	–	(15)	–	–	–	–	–	–	774	246	–	528	
– Buildings – specialised	–	35,152	16,972	–	18,180	151	–	–	(677)	410	–	–	(410)	417	–	37,170	19,099	–	18,071	
– Roads	–	144,901	36,288	–	108,613	5,959	27	–	(2,382)	–	(2,593)	–	(847)	–	–	149,769	40,992	–	108,777	
– Bridges	–	7,975	4,073	–	3,902	–	–	–	(107)	–	–	–	(68)	–	–	7,975	4,247	–	3,728	
– Footpaths	–	4,122	950	–	3,172	–	38	–	(64)	–	(2)	–	(50)	–	–	4,141	1,046	–	3,095	
– Bulk earthworks (non-depreciable)	–	2,976	–	–	2,976	–	–	–	–	–	–	–	–	–	–	2,976	–	–	2,976	
– Stormwater drainage	–	19,277	3,850	–	15,427	–	1,347	–	(215)	–	(231)	–	–	(63)	–	20,477	4,212	–	16,265	
– Water supply network	–	42,627	16,488	–	26,139	201	–	–	(602)	–	(4)	–	(132)	–	–	43,324	17,722	–	25,602	
– Sewerage network	–	37,131	21,712	–	15,419	171	4	–	(555)	–	–	–	(209)	–	–	37,737	22,908	–	14,829	
– Swimming pools	–	2,838	1,130	–	1,708	31	–	–	(66)	–	–	–	–	2	–	2,901	1,226	–	1,675	
– Other open space/recreational assets	–	7,497	3,560	–	3,937	169	–	–	(170)	–	–	–	(310)	–	–	7,629	4,003	–	3,626	
Other assets:																				
– Heritage collections	–	70	19	–	51	–	–	–	(1)	–	–	–	–	20	–	70	–	–	70	
– Library books	–	878	686	–	192	–	31	–	(17)	–	–	(10)	–	–	–	871	675	–	196	
– Other	–	7,348	4,663	–	2,685	45	205	–	(88)	–	(22)	–	(166)	–	–	8,387	5,727	–	2,660	
Reinstatement, rehabilitation and restoration assets (refer Note 26):																				
– Tip assets	–	134	52	–	82	–	–	–	(4)	–	–	–	–	42	–	176	56	–	120	
– Quarry assets	–	35	17	–	18	–	–	–	(3)	–	–	–	–	7	–	42	20	–	22	
TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.	408	330,101	116,722	–	213,787	7,383	1,684	(79)	(5,758)	410	–	–	(2,232)	607	3,260	340,405	127,863	–	215,802	

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

Refer to Note 27. Fair value measurement for information regarding the fair value of other infrastructure, property, plant and equipment.

Berrigan Shire Council

 Notes to the Financial Statements
 for the year ended 30 June 2016

Note 9b. Externally restricted infrastructure, property, plant and equipment

\$ '000	Actual				Actual			
	2016				2015			
Class of asset	At cost	At fair value	A/Dep & impairm't	Carrying value	At cost	At fair value	A/Dep & impairm't	Carrying value
Water supply								
WIP	–	5	–	5	–	–	–	–
Plant and equipment	–	7	7	–	–	7	6	1
Land								
– Operational land	–	545	–	545	–	545	–	545
– Community land	–	–	–	–	–	20	–	20
Buildings	–	180	159	21	–	180	156	24
Infrastructure	–	43,324	17,722	25,602	–	42,627	16,486	26,141
Other assets	–	169	6	163	–	19	3	16
Total water supply	–	44,230	17,894	26,336	–	43,398	16,651	26,747
Sewerage services								
Plant and equipment	–	207	155	52	–	164	98	66
Office equipment	–	57	45	12	–	57	40	17
Land								
– Operational land	–	1,174	–	1,174	–	1,174	–	1,174
Buildings	–	2	1	1	–	2	1	1
Infrastructure	–	37,192	22,827	14,365	–	36,819	21,815	15,004
Other assets	–	72	12	60	–	57	40	17
Total sewerage services	–	38,704	23,040	15,664	–	38,273	21,994	16,279
Domestic waste management								
Plant and equipment	–	17	17	–	–	–	–	–
Land								
– Operational land	–	24	–	24	–	24	–	24
– Improvements - depreciable	–	276	113	163	–	246	100	146
Buildings	–	143	94	49	–	143	92	51
Other assets	–	341	167	174	–	353	112	241
Total DWM	–	801	391	410	–	766	304	462
TOTAL RESTRICTED I,PP&E	–	83,735	41,325	42,410	–	82,437	38,949	43,488

Note 9c. Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	Actual 2016	Actual 2015
(i) Impairment losses recognised direct to equity (ARR):			
Finley War Memorial Hall is set to be demolished – initially recognised via ARR		–	(410)
Total impairment losses		–	(410)
(ii) Reversals of impairment losses previously recognised direct to equity (ARR):			
Finley War Memorial Hall re-instated		410	–
Total impairment reversals		410	–
IMPAIRMENT OF ASSETS – DIRECT to EQUITY (ARR)	20 (ii)	410	(410)

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 10a. Payables, borrowings and provisions

\$ '000	Notes	2016		2015	
		Current	Non-current	Current	Non-current
Payables					
Goods and services – operating expenditure		635	–	964	–
Payments received in advance		158	–	140	–
Accrued expenses:					
– Salaries and wages		99	–	314	–
– Other expenditure accruals		(3)	–	1	–
Security bonds, deposits and retentions		40	–	66	17
Total payables		929	–	1,485	17
Borrowings					
Loans – secured ¹		253	1,297	261	1,551
Total borrowings		253	1,297	261	1,551
Provisions					
Employee benefits:					
Annual leave		973	–	943	–
Long service leave		1,593	72	1,490	79
Other leave		75	–	72	–
Sub-total – aggregate employee benefits		2,641	72	2,505	79
Asset remediation/restoration (future works)	26	–	282	–	224
Total provisions		2,641	354	2,505	303
TOTAL PAYABLES, BORROWINGS AND PROVISIONS					
		3,823	1,651	4,251	1,871
(i) Liabilities relating to restricted assets					
		2016		2015	
		Current	Non-current	Current	Non-current
Externally restricted assets					
Water		116	–	126	111
Liabilities relating to externally restricted assets		116	–	126	111
Internally restricted assets					
Nil					
Total liabilities relating to restricted assets		116	–	126	111
Total liabilities relating to unrestricted assets		3,707	1,651	4,125	1,760
TOTAL PAYABLES, BORROWINGS AND PROVISIONS		3,823	1,651	4,251	1,871

¹. Loans are secured over the general rating income of Council

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 15.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 10a. Payables, borrowings and provisions (continued)

\$ '000	Actual 2016	Actual 2015
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(ii) Current liabilities not anticipated to be settled within the next twelve months

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	2,183	1,860
	<u>2,183</u>	<u>1,860</u>

Note 10b. Description of and movements in provisions

Class of provision	2015		2016			
	Opening balance as at 1/7/15	Additional provisions	Decrease due to payments	Remeasurement effects due to discounting	Unused amounts reversed	Closing balance as at 30/6/16
Annual leave	943	457	(427)	–	–	973
Long service leave	1,569	366	(270)	–	–	1,665
Other leave (enter detai	72	6	(3)	–	–	75
Asset remediation	224	58	–	–	–	282
TOTAL	2,808	887	(700)	–	–	2,995

- a. Employees leave entitlements and on-costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Asset remediation, reinstatement and restoration provisions represent the present value estimate of future costs Council will incur in order to remove, restore and remediate assets and/or activities as a result of past operations.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 11. Statement of cash flows – additional information

\$ '000	Notes	Actual 2016	Actual 2015
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	6a	4,125	4,691
Less bank overdraft	10	–	–
Balance as per the Statement of Cash Flows		4,125	4,691
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		5,882	2,490
Adjust for non-cash items:			
Depreciation and amortisation		5,758	5,741
Net losses/(gains) on disposal of assets		(198)	(129)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Other		1	–
Unwinding of discount rates on reinstatement provisions		58	–
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		180	14
Increase/(decrease) in provision for doubtful debts		–	(15)
Decrease/(increase) in inventories		(37)	(38)
Decrease/(increase) in other assets		1	39
Increase/(decrease) in payables		(329)	281
Increase/(decrease) in other accrued expenses payable		(219)	(74)
Increase/(decrease) in other liabilities		(25)	25
Increase/(decrease) in employee leave entitlements		129	372
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		11,201	8,706

(c) Non-cash investing and financing activities

Nil

(d) Financing arrangements

Nil

(e) Bank guarantees

Nil

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 12. Commitments for expenditure

\$ '000	Notes	Actual 2016	Actual 2015
(a) Capital commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, plant and equipment			
Buildings		–	108
Plant and equipment		67	144
Water infrastructure		20	79
Roadworks		946	121
Sewer Infrastructure		9	–
Levee		11	–
Drainage		308	–
Total commitments		1,361	452
These expenditures are payable as follows:			
Within the next year		1,361	452
Total payable		1,361	452
Sources for funding of capital commitments:			
Unrestricted general funds		104	107
Future grants and contributions		863	122
Externally restricted reserves		28	79
Internally restricted reserves		78	144
Unexpended loans		288	–
Total sources of funding		1,361	452

(b) Finance lease commitments

Nil

(c) Operating lease commitments (non-cancellable)

Nil

(d) Investment property commitments

Nil

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 13a(i). Statement of performance measurement – indicators (consolidated)

\$ '000	Amounts 2016	Indicator 2016	Prior periods	
			2015	2014
Local government industry indicators – consolidated				
1. Operating performance ratio				
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	<u>3,098</u>	14.68%	7.10%	-9.78%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	<u>21,103</u>			
2. Own source operating revenue ratio				
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	<u>13,110</u>	55.34%	61.23%	63.99%
Total continuing operating revenue ⁽¹⁾	<u>23,689</u>			
3. Unrestricted current ratio				
Current assets less all external restrictions ⁽²⁾	<u>10,741</u>	7.05x	4.19x	4.05x
Current liabilities less specific purpose liabilities ^(3, 4)	<u>1,524</u>			
4. Debt service cover ratio				
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	<u>8,943</u>	25.63x	31.31x	26.03x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>349</u>			
5. Rates, annual charges, interest and extra charges outstanding percentage				
Rates, annual and extra charges outstanding	<u>342</u>	3.53%	4.44%	5.05%
Rates, annual and extra charges collectible	<u>9,702</u>			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	<u>23,755</u>	19.97	19.9 mths	13.6 mths
Payments from cash flow of operating and financing activities	<u>1,189</u>	mths		

Notes

- (1) Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and the net share of interests in joint ventures and associates.
- (2) Refer Notes 6-8 inclusive.
Also excludes any real estate and land for resale not expected to be sold in the next 12 months.
- (3) Refer to Note 10(a).
- (4) Refer to Note 10(a)(ii) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

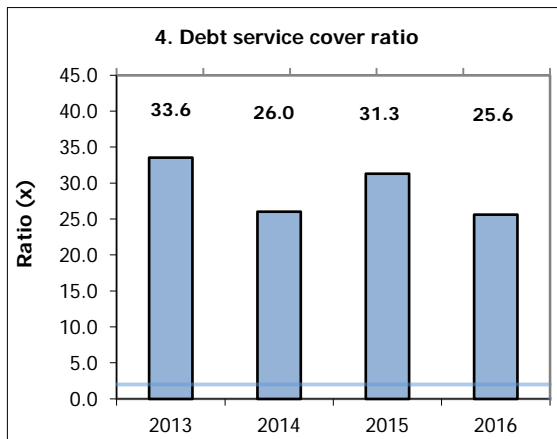
Note 13a(ii). Local government industry indicators – graphs (consolidated)

<p>1. Operating performance ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>-3%</td> </tr> <tr> <td>2014</td> <td>-10%</td> </tr> <tr> <td>2015</td> <td>7%</td> </tr> <tr> <td>2016</td> <td>15%</td> </tr> </tbody> </table> <p>Benchmark: ——— Minimum $\geq 0.00\%$ Source for benchmark: Code of Accounting Practice and Financial Reporting #24</p>	Year	Ratio %	2013	-3%	2014	-10%	2015	7%	2016	15%	<p>Purpose of operating performance ratio</p> <p>This ratio measures Council's achievement of containing operating expenditure within operating revenue.</p>	<p>Commentary on 2015/16 result</p> <p>2015/16 ratio 14.68%</p> <p>The last two years have seen the Council meet the set benchmark for this ratio. The 2014 result is anomalous because of a issue relating to the timing receipt of the Council's annual Federal Financial Assistance Grant.</p>
Year	Ratio %											
2013	-3%											
2014	-10%											
2015	7%											
2016	15%											
<p>2. Own source operating revenue ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>60%</td> </tr> <tr> <td>2014</td> <td>64%</td> </tr> <tr> <td>2015</td> <td>61%</td> </tr> <tr> <td>2016</td> <td>55%</td> </tr> </tbody> </table> <p>Benchmark: ——— Minimum $\geq 60.00\%$ Source for benchmark: Code of Accounting Practice and Financial Reporting #24</p>	Year	Ratio %	2013	60%	2014	64%	2015	61%	2016	55%	<p>Purpose of own source operating revenue ratio</p> <p>This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.</p>	<p>Commentary on 2015/16 result</p> <p>2015/16 ratio 55.34%</p> <p>The Council has met this benchmark over the previous three years. Somewhat ironically this year, as a result of the Council's success in attracting grant funding for the upgrade of its infrastructure, the Council's own source funding falls below the benchmark.</p>
Year	Ratio %											
2013	60%											
2014	64%											
2015	61%											
2016	55%											
<p>3. Unrestricted current ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (x)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>3.5</td> </tr> <tr> <td>2014</td> <td>4.0</td> </tr> <tr> <td>2015</td> <td>4.2</td> </tr> <tr> <td>2016</td> <td>7.0</td> </tr> </tbody> </table> <p>Benchmark: ——— Minimum ≥ 1.50 Source for benchmark: Code of Accounting Practice and Financial Reporting #24</p>	Year	Ratio (x)	2013	3.5	2014	4.0	2015	4.2	2016	7.0	<p>Purpose of unrestricted current ratio</p> <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.</p>	<p>Commentary on 2015/16 result</p> <p>2015/16 ratio 7.05x</p> <p>The Council continues to meet benchmarks for this ratio indicating it has adequate liquidity and working capital. The growth this year is partly the result of deferring some capital works funded from its own resources to complete grant-funded projects.</p>
Year	Ratio (x)											
2013	3.5											
2014	4.0											
2015	4.2											
2016	7.0											

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 13a(ii). Local government industry indicators – graphs (consolidated)



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2015/16 result

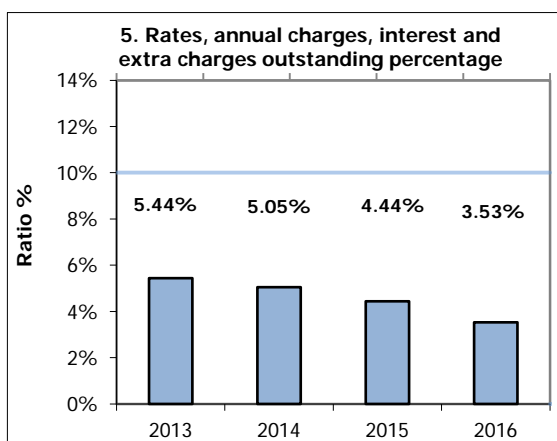
2015/16 ratio 25.63x

Council continues to comfortably meet this benchmark. The low level of indebtedness allowed the Council to take on additional debt in 2014/15 to accelerate some of its stormwater drainage program.

Benchmark: Minimum ≥ 2.00

Source for benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio achieves benchmark
Ratio is outside benchmark



Purpose of rates and annual charges outstanding ratio

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2015/16 result

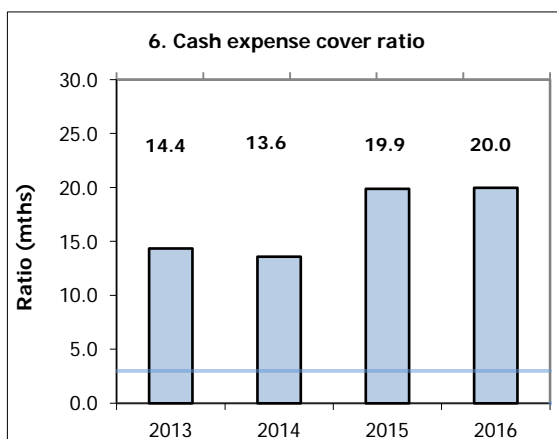
2015/16 ratio 3.53%

The Council continues to improve in this area from an already excellent result. Efficient collection of rates and charges owing assists with Council's liquidity and maintains equity across ratepayers.

Benchmark: Maximum $< 10.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio is within Benchmark
Ratio is outside Benchmark



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2015/16 result

2015/16 ratio 19.97 mths

Council continues to maintain more than adequate cash reserves.

Benchmark: Minimum ≥ 3.00

Source for benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio achieves benchmark
Ratio is outside benchmark

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 13b. Statement of performance measurement – indicators (by fund)

\$ '000	Water 2016	Sewer 2016	General ⁵ 2016
Local government industry indicators – by fund			
1. Operating performance ratio			
<u>Total continuing operating revenue⁽¹⁾ excluding capital grants and contributions less operating expenses</u>	21.22%	11.95%	13.53%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	prior period: 24.98%	1.15%	3.84%
2. Own source operating revenue ratio			
<u>Total continuing operating revenue⁽¹⁾ excluding all grants and contributions</u>	98.72%	97.60%	41.84%
Total continuing operating revenue ⁽¹⁾	prior period: 98.30%	97.65%	48.73%
3. Unrestricted current ratio			
<u>Current assets less all external restrictions⁽²⁾</u>	58.26x	No liabilities	7.05x
Current liabilities less specific purpose liabilities ^(3, 4)	prior period: 46.22x	No liabilities	4.19x
4. Debt service cover ratio			
<u>Operating result⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation</u>	114.83x	0.00	20.02x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	prior period: 71.25x	0.00x	24.55x
5. Rates, annual charges, interest and extra charges outstanding percentage			
<u>Rates, annual and extra charges outstanding</u>	1.93%	0.00%	5.03%
Rates, annual and extra charges collectible	prior period: 6.10%	0.00%	5.23%
6. Cash expense cover ratio			
<u>Current year's cash and cash equivalents plus all term deposits</u> x12	13.33 mths	17.72 mths	21.56 mths
Payments from cash flow of operating and financing activities	prior period: 9.45 mths	9.55 mths	23.19 mths

Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

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

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 14. Investment properties

\$ '000

Council has not classified any land or buildings as 'investment properties'.

Note 15. Financial risk management

Risk management

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

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

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

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

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

\$ '000	Carrying value		Fair value	
	2016	2015	2016	2015
Financial assets				
Cash and cash equivalents	4,125	4,691	4,125	4,691
Investments				
– 'Held to maturity'	19,630	16,630	19,630	16,630
Receivables	1,230	1,479	1,230	1,489
Total financial assets	24,985	22,800	24,985	22,810
Financial liabilities				
Payables	771	1,362	771	1,362
Loans/advances	1,550	1,812	1,550	1,811
Total financial liabilities	2,321	3,174	2,321	3,173

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and held-to-maturity investments** – are based upon estimated future cash flows discounted by the current mkt interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) '**at fair value through profit and loss**' or (ii) '**available-for-sale**' – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27. Fair value measurement for information regarding the fair value of financial assets and liabilities.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 15. Financial risk management (continued)

\$ '000

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

The risks associated with the investments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

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

(a) Market risk – price risk and interest rate risk

The following represents a summary of the sensitivity of Council's Income Statement and accumulated surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2016				
Possible impact of a 1% movement in interest rates	237	(237)	(237)	237
2015				
Possible impact of a 1% movement in interest rates	213	(213)	(213)	213

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 15. Financial risk management (continued)

\$ '000

(b) Credit risk

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

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

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

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

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

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

A profile of Council's receivables credit risk at balance date follows:

	2016 Rates and annual charges	2016 Other receivables	2015 Rates and annual charges	2015 Other receivables
(i) Ageing of receivables – %				
Current (not yet overdue)	69%	63%	50%	78%
Overdue	31%	37%	50%	22%
	100%	100%	100%	100%

(ii) Ageing of receivables – value

Rates and annual charges	Other receivables	2016 Rates and annual charges	2016 Other receivables	2015 Rates and annual charges	2015 Other receivables
Current	Current	261	362	221	663
< 1 year overdue	0 – 30 days overdue	38	349	98	300
1 – 2 years overdue	30 – 60 days overdue	19	51	73	15
2 – 5 years overdue	60 – 90 days overdue	20	26	20	47
> 5 years overdue	> 90 days overdue	4	118	4	56
		342	906	416	1,081

(iii) Movement in provision for impairment of receivables

	2016	2015
Balance at the beginning of the year	18	33
– amounts provided for but recovered during the year	–	(13)
– previous impairment losses reversed	–	(2)
Balance at the end of the year	18	18

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 15. Financial risk management (continued)

\$ '000

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's payables and borrowings are set out in the maturity table below:

\$ '000	Subject to no maturity	payable in:						Total cash outflows	Actual carrying values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
2016									
Trade/other payables	40	731	–	–	–	–	–	771	771
Loans and advances	200	200	200	200	200	200	550	1,750	1,550
Total financial liabilities	240	931	200	200	200	200	550	2,521	2,321
2015									
Trade/other payables	83	1,279	–	–	–	–	–	1,362	1,362
Loans and advances	–	464	357	200	200	200	719	2,140	1,812
Total financial liabilities	83	1,743	357	200	200	200	719	3,502	3,174

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

The following interest rates were applicable to Council's borrowings at balance date:

	2016		2015	
	Carrying value	Average interest rate	Carrying value	Average interest rate
Trade/other payables	771	0.00%	1,362	0.00%
Loans and advances – fixed interest rate	1,550	4.26%	1,812	4.80%
	<u>2,321</u>		<u>3,174</u>	

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 16. Material budget variations

\$ '000

Council's original financial budget for 15/16 was adopted by the Council on 15 June 2016.

While the Income Statement included in this General Purpose Financial Report must disclose the original budget adopted by Council, the *Local Government Act 1993* requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Note that for variations* of budget to actual :

Material variations represent those variances that amount to **10%** or more of the original budgeted figure.

F = Favourable budget variation, **U** = Unfavourable budget variation

\$ '000	2016 Budget	2016 Actual	2016 ----- Variance* -----		
REVENUES					
Rates and annual charges	9,068	9,201	133	1%	F
User charges and fees	1,392	2,367	975	70%	F
Water consumption was greater than expected, as was non-domestic waste collection. Building, planning and rates certificates all exceeded budgeted expectations, as did water connection revenue - a result of increased development in Berrigan Shire.					
Interest and investment revenue	438	722	284	65%	F
The Council is traditionally conservative when budgeting for interest investment revenue. The Council cash holdings have increased over the financial year.					
Other revenues	513	820	307	60%	F
Sales of high security water are conservatively included in the council original budget.					
Operating grants and contributions	6,297	7,993	1,696	27%	F
Additional Roads to Recovery funding was allocated to Berrigan Shire Council in 2015/16, which the Council was required to spend this financial year.					
Capital grants and contributions	3,103	2,586	(517)	(17%)	U
The Council has not completed the Silo Rd project funded under Fixing Country Roads, this is expected to be completed in late 2016, when the balance of the grant will be claimed.					
Net gains from disposal of assets	–	198	198	0%	F
The Council made an additional \$140,000 profit on the sale of developed land over and above cost of development at Tocumwal Aerodrome and Finley St subdivisions.					

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 16. Material budget variations (continued)

\$ '000	2016 Budget	2016 Actual	2016 ----- Variance* -----		
EXPENSES					
Employee benefits and on-costs	7,166	7,188	(22)	(0%)	U
Borrowing costs	76	87	(11)	(14%)	U
Costs on remediation are included in borrowing cost but not budgeted.					
Materials and contracts	2,023	3,031	(1,008)	(50%)	U
Council received extra Roads to Recovery funding for the year which needed to be spent in the financial year, hence the extra expenditure.					
Depreciation and amortisation	5,422	5,758	(336)	(6%)	U
Other expenses	2,008	1,941	67	3%	F
Net losses from disposal of assets	9	-	9	100%	F
Council did not make a loss on the disposal of plant, contrary to expectations.					
Budget variations relating to Council's Cash Flow Statement include:					
Cash flows from operating activities	9,440	11,201	1,761	18.7%	F
Council always estimates income conservatively, income from all sources was greater than anticipated.					
Cash flows from investing activities	(9,575)	(11,505)	(1,930)	20.2%	U
Stronger than anticipated performance resulted in a stronger cash position.					
Cash flows from financing activities	(262)	(262)	-	0.0%	F

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 17. Statement of developer contributions

\$ '000

Council recovers contributions, raises levies and enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions and levies and the value of all remaining funds which are 'restricted' in their future use.

SUMMARY OF CONTRIBUTIONS AND LEVIES

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
S94 not under plans	69	16	27	–	–	–	85	–
S64 contributions	436	–	–	–	(436)	–	–	–
Total contributions	505	16	27	–	(436)	–	85	–

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 17. Statement of developer contributions (continued)

\$ '000

S94 CONTRIBUTIONS – NOT UNDER A PLAN

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	-	5	-	-	-	-	5	-
Roads	-	-	27	-	-	-	-	-
Parking	3	-	-	-	-	-	3	-
Open space	66	6	-	-	-	-	72	-
Sewer	-	5	-	-	-	-	5	-
Total	69	16	27	-	-	-	85	-

S64 contributions

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Water	7,099	-	-	-	(7,099)	-	-	-
Total	7,099	-	-	-	(7,099)	-	-	-

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 18. Contingencies and other assets/liabilities not recognised

\$ '000

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

LIABILITIES NOT RECOGNISED:**1. Guarantees****(i) Defined benefit superannuation contribution plans**

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Local Government Superannuation Scheme - Pool B (the Scheme) is a defined benefit plan that has been deemed to be a "multi-employer fund" for purposes of AASB119.

Sufficient information under AASB119 is not available to account for the Scheme as a defined benefit plan, because the assets to the Scheme are pooled together for all employers.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2016 was \$160,748.23

The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on the 24th February 2016 and covers the period ended 30 June 2015. However the position is monitored annually and the actuary has estimated that as at 30 June 2015 a deficit still exists.

(i) Defined Benefit Superannuation Contribution Plans (continued)

Future contributions made to the defined benefit scheme to rectify the net deficit position are recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

Effective from 1 July 2013, employers are required to contribute additional contributions to assist in extinguishing this deficit. The amount of additional contributions included in the total employer contribution advised above is \$80,374.11. The share of this deficit that can be broadly attributed to the Council was estimated to be in the order of \$172,247.48 as at 30 June 2016 (0.23%).

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

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

(ii) Statewide Limited

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

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

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 18. Contingencies and other assets/liabilities not recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):**1. Guarantees (continued)****(ii) Statewide Limited (continued)**

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

(iii) StateCover Limited

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

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

2. Other Liabilities**(i) Third Party Claims**

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

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

(ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

(iii) Other Guarantees

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

ASSETS NOT RECOGNISED:**(i) Land Under Roads**

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

Note 19. Interests in other entities

Council has no interest in any controlled entities, joint arrangements or associates.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

\$ '000	Notes	Actual 2016	Actual 2015
(a) Retained earnings			
Movements in retained earnings were as follows:			
Balance at beginning of year (from previous years audited accounts)		94,642	92,451
a. Net operating result for the year		5,882	2,490
b. Transfers between equity		3	(299)
Balance at end of the reporting period		100,527	94,642

(b) Revaluation reserves**(i) Reserves are represented by:**

– Infrastructure, property, plant and equipment revaluation reserve		135,221	137,583
Total		135,221	137,583

(ii) Reconciliation of movements in reserves:**Infrastructure, property, plant and equipment revaluation reserve**

– Opening balance		137,583	108,440
– Revaluations for the year	9(a)	(1,625)	29,254
– (Impairment of revalued assets)/impairment reversals	9(a),(c)	410	(410)
– Transfer to retained earnings for asset disposals		(3)	299
– Correction of prior period errors	20(c)	(1,144)	–
– Balance at end of year		135,221	137,583

TOTAL VALUE OF RESERVES

135,221	137,583
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(iii) Nature and purpose of reserves**Infrastructure, property, plant and equipment revaluation reserve**

- The infrastructure, property, plant and equipment revaluation reserve is used to record increments/decrements of non-current asset values due to their revaluation.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(c) Correction of error/s relating to a previous reporting period			
Correction of errors disclosed in this year's financial statements:			
During the revaluation of community land assets Council identified 21 parcels of land classified as community and 1 parcel classified as operating land which are in fact Crown Land. These parcels had all been initially brought to Council accounts via Asset Revaluation Reserve.			
The following balances were affected:			
Community Land opening balance		(20)	–
Operational Land opening balance		(1,124)	–
Asset Revaluation Reserve - Land		(1,144)	–
In accordance with AASB 108 – Accounting Policies, Changes in Accounting Estimates and Errors, the above prior period errors have been recognised retrospectively.			
These amounted to the following equity adjustments:			
– Adjustments to opening equity – 1/7/14 (relating to adjustments for the 30/6/14 reporting year end and prior periods)		(1,144)	–
– Adjustments to closing equity – 30/6/15 (relating to adjustments for the 30/6/15 year end)		–	–
Total prior period adjustments – prior period errors		(1,144)	–

(d) Voluntary changes in accounting policies

Council made no voluntary changes in any accounting policies during the year.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 21. Financial result and financial position by fund

Income Statement by fund \$ '000	Actual 2016	Actual 2016	Actual 2016
<u>Continuing operations</u>	Water	Sewer	General¹
Income from continuing operations			
Rates and annual charges	1,813	1,788	5,600
User charges and fees	1,118	59	1,190
Interest and investment revenue	179	183	360
Other revenues	476	45	299
Grants and contributions provided for operating purposes	–	–	7,993
Grants and contributions provided for capital purposes	–	5	2,581
Other income			
Net gains from disposal of assets	–	–	198
Share of interests in joint ventures and associates using the equity method	–	–	–
Total income from continuing operations	3,586	2,080	18,221
Expenses from continuing operations			
Employee benefits and on-costs	365	308	6,515
Borrowing costs	12	–	75
Materials and contracts	1,431	735	865
Depreciation and amortisation	615	580	4,563
Impairment	–	–	–
Other expenses	401	190	1,350
Total expenses from continuing operations	2,824	1,813	13,368
Operating result from continuing operations	762	267	4,853
<u>Discontinued operations</u>			
Net profit/(loss) from discontinued operations	–	–	–
Net operating result for the year	762	267	4,853
Net operating result attributable to each council fund	762	267	4,853
Net operating result attributable to non-controlling interests	–	–	–
Net operating result for the year before grants and contributions provided for capital purposes	762	262	2,272

¹ General fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

Berrigan Shire Council

Notes to the Financial Statements

as at 30 June 2016

Note 21. Financial result and financial position by fund (continued)

Statement of Financial Position by fund \$ '000	Actual 2016	Actual 2016	Actual 2016
ASSETS	Water	Sewer	General¹
Current assets			
Cash and cash equivalents	2,416	1,816	1,523
Investments	4,000	4,000	10,000
Receivables	253	129	964
Inventories	89	4	130
Other	–	–	27
Non-current assets classified as 'held for sale'	–	–	–
Total current assets	6,758	5,949	12,644
Non-current assets			
Investments	–	–	–
Receivables	–	–	–
Inventories	–	–	185
Infrastructure, property, plant and equipment	26,336	15,664	173,802
Investments accounted for using the equity method	–	–	–
Investment property	–	–	–
Intangible assets	–	–	–
Total non-current assets	26,336	15,664	173,987
TOTAL ASSETS	33,094	21,613	186,631
LIABILITIES			
Current liabilities			
Payables	5	–	929
Borrowings	111	–	253
Provisions	–	–	2,641
Total current liabilities	116	–	3,823
Non-current liabilities			
Payables	–	–	–
Borrowings	–	–	1,297
Provisions	–	–	354
Total non-current liabilities	–	–	1,651
TOTAL LIABILITIES	116	–	5,474
Net assets	32,978	21,613	181,157
EQUITY			
Retained earnings	21,860	10,319	68,348
Revaluation reserves	11,118	11,294	112,809
Total equity	32,978	21,613	181,157

¹ General Fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal receivables and payables between the funds.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 22. 'Held for sale' non-current assets and disposal groups

\$ '000	Assets 'held for sale'	
	2016	2015
(i) Reconciliation of non-current assets 'held for sale' and disposal groups – i.e. discontinued operations		
Opening balance	–	229
Balance still unsold after 12 months:	–	229
Plus new transfers in:		
– Assets 'held for sale'	–	(229)
Closing balance of 'held for sale' non-current assets and operations	–	–

Note 23. Events occurring after the reporting date

Events that occur between the end of the reporting period (30 June 2016) and the date when the financial statements are 'authorised for issue' have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable 'authorised for issue' date relating to these General Purpose Financial Statements.

Accordingly, the 'authorised for issue' date is 12/10/2016.

Events that occur after the reporting period represent one of two types:

(i) Events that provide evidence of conditions that existed at the reporting period

These financial statements (and the figures therein) incorporate all 'adjusting events' that provided evidence of conditions that existed at 30 June 2016.

(ii) Events that provide evidence of conditions that arose after the reporting period

These financial statements (and figures therein) do not incorporate any 'non-adjusting events' that have occurred after 30 June 2016 and which are only indicative of conditions that arose after 30 June 2016.

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

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 24. Discontinued operations

\$ '000

Council has not classified any of its operations as 'discontinued'.

Note 25. Intangible assets

Intangible assets represent identifiable non-monetary assets without physical substance.

Council is unaware of any control over intangible assets that warrant recognition in the financial statements, including either internally generated and developed assets or purchased assets.

Note 26. Reinstatement, rehabilitation and restoration liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/operation	Estimated year of restoration	NPV of provision	
		2016	2015
Finley Recycle Centre	2059	14	11
Tocumwal Inert Hard Waste Depot	2017	34	34
Berrigan Landfill	2059	173	126
Pine Lodge Gravel Pit	2038	61	53
Balance at end of the reporting period	10(a)	282	224

Under AASB 116 – Property, Plant and Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 – Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

Reconciliation of movement in provision for year:

Balance at beginning of year	224	224
Amounts capitalised to new or existing assets:		
Effect of a change in discount rates used in PV calculations	48	(8)
Amortisation of discount (expensed to borrowing costs)	10	8
Total – reinstatement, rehabilitation and restoration provision	282	224

Amount of expected reimbursements

Of the above provisions for reinstatement, rehabilitation and restoration works, those applicable to garbage services and waste management are able to be funded through future charges incorporated within Council's annual domestic waste management charge.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 27. Fair value measurement

\$ '000

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

– Infrastructure, property, plant and equipment

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

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

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

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

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

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

2016	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/13	–	–	2,423	2,423
Office equipment	30/06/14	–	–	171	171
Operational land	30/06/13	–	–	6,869	6,869
Community land	30/06/16	–	–	320	320
Land under roads (post 30/06/08)	30/06/14	–	–	21	21
Land improvements – depreciable	30/06/13	–	–	498	498
Buildings – non-specialised	30/06/13	–	–	528	528
Buildings – specialised	30/06/13	–	–	18,071	18,071
Roads	30/06/15	–	–	108,777	108,777
Bridges	30/06/15	–	–	3,728	3,728
Footpaths	30/06/15	–	–	3,095	3,095
Bulk earthworks	30/06/15	–	–	2,976	2,976
Stormwater drainage	30/06/15	–	–	16,265	16,265
Water supply network	30/06/15	–	–	25,602	25,602
Sewer network	30/06/15	–	–	14,829	14,829
Swimming pools	30/06/16	–	–	1,675	1,675
Heritage collections	30/06/16	–	–	70	70
Library books	30/06/14	–	–	196	196
Other assets	30/06/16	–	–	2,660	2,660
Tip assets	30/06/16	–	–	120	120
Quarry assets	30/06/16	–	–	22	22
Open Space	30/06/13	–	–	3,626	3,626
Total infrastructure, property, plant and equipment		–	–	212,542	212,542

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values (continued):

2015	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/13	–	–	2,556	2,556
Office equipment	30/06/14	–	–	222	222
Operational land	30/06/13	–	–	6,706	6,706
Community land	30/06/13	–	–	1,482	1,482
Land under roads (post 30/06/08)	30/06/14	–	–	21	21
Land improvements – depreciable	30/06/13	–	–	491	491
Buildings – non-specialised	30/06/13	–	–	543	543
Buildings – specialised	30/06/13	–	–	18,180	18,180
Roads	30/06/15	–	–	108,613	108,613
Bridges	30/06/15	–	–	3,902	3,902
Footpaths	30/06/15	–	–	3,172	3,172
Bulk earthworks	30/06/15	–	–	2,976	2,976
Stormwater drainage	30/06/15	–	–	15,427	15,427
Water supply network	30/06/15	–	–	26,139	26,139
Sewer network	30/06/15	–	–	15,419	15,419
Swimming pools	30/06/13	–	–	1,708	1,708
Heritage collections	30/06/13	–	–	51	51
Library books	30/06/14	–	–	191	191
Other assets	30/06/15	–	–	6,623	6,623
Tip assets	30/06/15	–	–	83	83
Quarry assets	30/06/13	–	–	18	18
Total infrastructure, property, plant and equipment		–	–	214,523	214,523

(2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Financial Liabilities

Payables: Outstanding creditor payments, security bonds and deposits

Valuation technique – “Cost approach”
Inputs used (Level 2) – Cost of product or service

Loans/Advances: Outstanding loan from bank

Valuation technique – “Cost approach”
Inputs used (Level 2) – Amount of loan outstanding as advised by lender.

Infrastructure, Property, Plant & Equipment

Plant and Equipment: Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Office Equipment: Computers, office furniture

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Operational land: Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Community land: Land under parks, recreation reserves, public halls etc.

Valuation technique – “Market approach”
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council's community land was valued using the unimproved land value provided by the NSW Valuer General in accordance with Office of Local Government guidance for infrastructure assets.

Land under roads: Land under roads acquired since 1 July 2008

Valuation technique – "Market approach"

Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties. As the Council's land under roads assets have no feasible alternate use, significant adjustments to the rate per square meter have been applied to the unobservable inputs and are based on a rate per square metre.

Council's Land under roads was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer.

Land Improvements - depreciable: Car parks, netball and tennis courts, fences etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) –, dimensions, specifications. (Level 3) – Unit rates, Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered to no longer be available.

Council's Land Improvements were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Buildings (Non-specialised): Residences

Valuation technique – "Market approach"

Inputs used (Level 3) – Sales evidence

Council's non-specialised buildings have been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject building with adjustment for differences between key attributes of the properties. The land value is then subtracted from the market value of the property to measure the building asset fair value.

Council's Buildings (non-specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

Buildings (Specialised): Community halls, toilet blocks, Council office, libraries, depot buildings, sheds etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, specifications. (Level 3) – Condition, Remaining life, Residual value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered no longer to be available.

Council's Buildings (specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

Roads, Bridges, Footpaths: Road surface, pavement, formation, road furniture, bridges, culverts.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, specifications.

These assets were valued at depreciated replacement cost. Council's road infrastructure assets are segmented and componentised into the following categories:

- Seal
- Pavement
- Formation and earthworks
- Culverts
- Road furniture (signs, guideposts, guardrails)

Council has surveyed its entire road network to measure both length and width of pavement and seal.

Unit rates were based on Council's own cost data based on its average cost across its entire road network, benchmarked against rates provided in relevant construction cost guides. Unit rates are applied consistently across the road network regardless of topography, soil type and geographical location.

Condition assessments have been applied across the entire road network to establish remaining useful lives.

Bridges were valued on the basis of deck area, with composite deck being \$1,900 per square metre, and concrete \$2,200 per square metre.

Culverts were valued on their replacement cost from a relevant construction cost guide.

Council's roads, bridges and footpath assets were valued in-house by Mr Fred Exton – Director Technical Services.

Bulk earthworks: Levee banks.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council's bulk earthworks were valued in-house by Mr Fred Exton – Director Technical Services.

Stormwater drainage: Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – "Cost approach"

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

Council has surveyed its entire stormwater drainage network to measure both length and width of pipes and location and depth of pits.

Unit rates were based on Council's own cost data based on its average cost across its entire stormwater drainage network, benchmarked against rates provided in relevant construction cost guides. Values for pumps are based on depreciated replacement cost.

Condition assessments have been applied across the entire drainage network to establish remaining useful lives.

Council's stormwater drainage assets were valued in-house by Mr Fred Exton – Director Technical Services.

Water Supply Network: Treatment plants, mains, reservoirs etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's water network assets were valued in-house by Mr Fred Exton – Director Technical Services

Sewerage Network: Sewer pipes, pump stations, treatment plants etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's sewerage network assets were valued in-house by Mr Fred Exton – Director Technical Services

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Other Assets

Heritage collections:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books: Books and other collection items.

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

Other Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils other assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Tip & Quarry Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost, and remediation costs are estimated in House by Mr Fred Exton, Director of Technical Services, and are factored to account for inflation.

Open Space Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Non Current Assets classified as "Held for Sale"

Assets previously classified as “held for Sale” are actively being marketed however as they may not sell within 12 months, or indeed for some considerable time they have been transferred to Inventory assets along with all other land being marketed.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

	Operational land	Community land	Depreciable land impro- vements	Land under roads	Total
Opening balance – 1/7/14	6,716	1,482	514	21	8,733
Purchases (GBV)	7	–	–	–	7
Depreciation and impairment	–	–	(23)	–	(23)
Other movement	(18)	–	–	–	(18)
Closing balance – 30/6/15	6,705	1,482	491	21	8,699
Purchases (GBV)	–	–	–	–	–
Depreciation and impairment	–	–	–	–	–
Other movement	–	–	–	–	–
Closing balance – 30/6/16	6,705	1,482	491	21	8,699

	Buildings non specialised	Buildings specialised	Plant and equipment	Office equipment	Total
Opening balance – 1/7/14	558	17,555	2,766	272	21,151
Purchases (GBV)	–	180	808	24	1,012
Disposals (WDV)	–	–	(247)	(3)	(250)
Depreciation	(15)	(708)	(771)	(71)	(1,565)
Impairment	–	(412)	–	–	(412)
WIP transfers	–	1,565	–	–	1,565
Closing balance – 30/6/15	543	18,180	2,556	222	21,501
Purchases (GBV)	–	–	–	–	–
Disposals (WDV)	–	–	–	–	–
Depreciation	–	–	–	–	–
Impairment	–	–	–	–	–
WIP transfers	–	–	–	–	–
Closing balance – 30/6/16	543	18,180	2,556	222	21,501

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3) (continued)

a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Roads	Bridges	Footpaths	Bulk earthworks	Total
Opening balance – 1/7/14	87,284	3,359	2,853	2,976	96,472
Purchases (GBV)	3,398	–	129	–	3,527
Depreciation	(2,275)	(107)	(63)	–	(2,445)
FV gains – other comprehensive income	20,598	336	253	–	21,187
Transfers to/from WIP	(78)	–	–	–	(78)
Transfer to another asset class	(314)	314	–	–	–
Closing balance – 30/6/15	108,613	3,902	3,172	2,976	118,663
Purchases (GBV)	–	–	–	–	–
Depreciation	–	–	–	–	–
FV gains – other comprehensive income	–	–	–	–	–
Transfers to/from WIP	–	–	–	–	–
Transfer to another asset class	–	–	–	–	–
Closing balance – 30/6/16	108,613	3,902	3,172	2,976	118,663

	Stormwater drainage	Water supply network	Sewerage network	Swimming pools	Total
Opening balance – 1/7/14	7,771	26,133	15,336	1,774	51,014
Transfers from/(to) another asset class	(716)	–	716	–	–
Purchases (GBV)	597	139	59	–	795
Depreciation and impairment	(203)	(598)	(574)	(66)	(1,441)
FV gains – other comprehensive income	8,073	298	(285)	–	8,086
WIP Transfer	(95)	167	167	–	239
Closing balance – 30/6/15	15,427	26,139	15,419	1,708	58,693
Transfers from/(to) another asset class	–	–	–	–	–
Purchases (GBV)	–	–	–	–	–
Depreciation and impairment	–	–	–	–	–
FV gains – other comprehensive income	–	–	–	–	–
WIP Transfer	–	–	–	–	–
Closing balance – 30/6/16	15,427	26,139	15,419	1,708	58,693

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3) (continued)

a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Heritage collection	Library books	Other assets	Tip and quarry assets	Total
Opening balance – 1/7/14	51	175	6,641	115	6,982
Purchases (GBV)	–	34	190	–	224
Depreciation and impairment	–	(18)	(241)	(8)	(267)
FV gains – Income Statement ¹	–	–	–	(7)	(7)
WIP Transfers	–	–	33	–	33
Closing balance – 30/6/15	51	191	6,623	100	6,965
Purchases (GBV)	–	–	–	–	–
Depreciation and impairment	–	–	–	–	–
FV gains – Income Statement ¹	–	–	–	–	–
WIP Transfers	–	–	–	–	–
Closing balance – 30/6/16	51	191	6,623	100	6,965

Notes

(GBV) = Gross Book Value

(WDV) = Written Down Value

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

(4). Fair value measurements using significant unobservable inputs (level 3)

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

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

I,PP&E

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Plant & Equipment	\$2,423	Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	Various 1-10 years	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Office Equipment	\$171	Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	Various 3-25 years	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Operational Land	\$6,869	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000- \$70,000 per hectare or \$1- \$180 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Community Land	\$1,482	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000- \$70,000 per hectare or \$1- \$180 per sq metre	Any change in the average unimproved capital value will increase / decrease fair value

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Land under Roads (post 30/06/08)	\$21	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land Alternate Uses 	\$1-\$100 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Land Improvements - Depreciable	\$498	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$1000 per sq metre Very Poor to Excellent 10-40 yrs	Any change in the component pricing and asset condition will have an impact on fair value
Buildings – Non Specialised	\$528	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$100,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Buildings - Specialised	\$18,071	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$5,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Roads	\$108,777	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$3 to \$20 per sq metre (roads) \$120 (kerb & gutter) \$120 -\$400 per lineal meter (culverts) Very Poor to Excellent 20-100 years (roads) 80-150 years (kerb & gutter) 50 years (Culverts)	Any change in the component pricing and asset condition will have an impact on fair value
Bridges	\$3,728	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1,900 composite \$2,200 concrete Excellent to Poor 80 years	Any change in the component pricing and asset condition will have an impact on fair value
Footpaths	\$3,095	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$8-\$120 per lineal metre Excellent to Poor 60 years	Any change in the component pricing and asset condition will have an impact on fair value
Bulk Earthworks	\$2,976	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$2,500 per sq metre Excellent to Poor 60-100 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Stormwater Drainage	\$16,265	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$50-\$1,500 per sq metre Excellent to Poor 50 years	Any change in the component pricing and asset condition will have an impact on fair value
Water Supply Network	\$25,602	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Sewer Network	\$14,829	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Swimming Pools	\$1,675	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 20-50years	Any change in the component pricing and asset condition will have an impact on fair value
Heritage Collections	\$70	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 80-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Library Books	\$196	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 2-10 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Other Assets	\$2,660	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 2-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Tip & Quarry Assets	\$144	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-60 years	Any change in the component pricing and asset condition will have an impact on fair value

c. The valuation process for level 3 fair value measurements

Refer Note 27- Note 3 (above)

(5). Highest and best use

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

INDEPENDENT AUDITOR'S REPORT TO BERRIGAN SHIRE COUNCIL (SECTION 417(2) – REPORT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS)

Report on the Financial Statements

We have audited the accompanying financial statements of Berrigan Shire Council ('the Council'), which comprises the statement of financial position as at 30 June 2016 and the income statement, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes 1 to 27 and the Statement by Councillors and Management of the Council. The financial statements and Council's statement are in the approved form as required by Section 413(2)(c) of the Local Government Act, 1993.

Council's Responsibility for the Financial Statements

The Councillors and management of the Council are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, Local Government Act 1993 (as amended) and the Regulations made there under and the Local Government Cost of Accounting Practice and Financial Reporting. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial statements.

We performed the procedures to assess whether in all material respects the financial statements presents fairly, in accordance with the Local Government Act 1993 (as amended) and the Regulations made there under and the Local Government Code of Accounting Practice and Financial Reporting and Australian Accounting Standards, a view which is consistent with our understanding of the Council's financial position and of its performance.

Our audit responsibilities do not extend to the Original Budget figures disclosed in the income statement, cash flow statement, Notes 2(a) and 16 to the financial statements nor the attached Special Schedules.

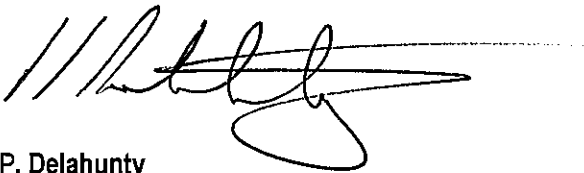
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The audit opinion expressed in this report has been formed on the above basis.

Auditor's Opinion

In our opinion:

- a) The Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993 Chapter 13, Part 3, Division 2;
- b) The Council's financial statements:
 - Have been properly prepared in accordance with the requirements of this Division;
 - Are consistent with the Council's accounting records;
 - Present fairly the Council's financial position and result of its operations; and
 - Are in accordance with applicable Accounting Standards.
- c) All information relevant to the conduct of the audit has been obtained; and
- d) There are no material deficiencies in the accounting records or financial statements that have come to light during the course of the audit.



P.P. Delahunty

Partner

Richmond Sinnott & Delahunty

12th October 2016

12th October 2016

The Mayor
Berrigan Shire Council
PO Box 137
Berrigan NSW 2712

Dear Mr Mayor,

**INDEPENDENT AUDITOR'S REPORT ON THE CONDUCT OF THE AUDIT – SECTION 417(3)
BERRIGAN SHIRE COUNCIL
YEAR ENDED 30 JUNE 2016**

We have audited the financial statements of Berrigan Shire Council (Council) for the financial year ended 30 June 2016. Our audit resulted in an unmodified audit report on both the general purpose and special purpose financial statements of Council.

In accordance with Section 417(3) of the *Local Government Act 1993* we submit our report on the conduct of the audit of Berrigan Shire Council for the year ended 30 June 2016. Our audit reports on the general purpose financial statements of Council and the special purpose financial statements on Council's business units outline the legislative framework of our audit and should be referred to in order to establish the context in which our comments are made.

Council's Responsibility for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with the *Local Government Act 1993*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial statements.

The following comments are provided in accordance with Section 415(3) of the *Local Government Act 1993* and Regulation 227 of the *Local Government (General) Regulations 2005* to assist in the understanding of the financial statements and our reports.

Operating Result

As disclosed in the Income Statement, Council has achieved a net operating surplus of \$5,882k, which included capital contributions and grants. This is up from a surplus of \$2,490k in the 2015 financial year.

Significant items of income and expense in the income statement were:

	2016 \$'000	2015 \$'000	Variance (%)	Budget 2016 \$'000	Variance (%)
Rates and Annual Charges	9,201	8,826	4.2%	9,068	1.4%
User Charges and Fees	2,367	2,214	6.9%	1,392	70.0%
Grants & Contributions – Operating	7,993	6,889	16.0%	6,297	26.9%
Grants & Contributions – Capital	2,586	988	161.7%	3,103	(16.6%)
Employee Costs	(7,188)	(7,295)	(1.47%)	(7,166)	0.3%
Materials & Contracts	(3,031)	(2,860)	5.9%	(2,023)	49.8%
Depreciation	(5,758)	(5,741)	0.3%	(5,422)	6.2%

Council's operations have remained relatively consistent across the two financial periods. Details around significant movement in major items include:

- Rates & Annual Charges – Revenue derived from rates and charges is fairly consistent with budget targets and prior year. Overall increase for the current year is in line with level of rate peg and property growth.
- User Charges & Fees – Almost 60% higher than budget due to conservative budgeting measure by Council, particularly in regard to charges in relation to water consumption which are highly vulnerable to climatic impacts. Increase from the prior year relates to an increase in charges for water consumption (no water restrictions in 2015/16), and also an increase in waste services charges compared to prior year.
- Operating Grants & Contributions – During the 2015/16 year, Council was the recipient of additional Roads to Recovery funding, which was spent during the financial year as required by the funding body. These additional funds were not received in the prior year, nor were they accounted for in the Council budget.
- Capital Grants & Contributions – Council applied for and was successful obtaining funding under the Restart NSW Infrastructure Fund program. The application was in relation to significant upgrade works to be undertaken at Silo Road. The total amount of the project funding was included in the Council budget for the 2015/16 year, however as at 30 June 2016 the project remained incomplete. The remainder of the funds will be claimed upon completion.

- **Employee Costs** – The level of salaries and wages expenses have remained consistent with the prior year, with only a minor reduction in the overall staff numbers. The costs are consistent with the level of expenditure budgeted by Council.
- **Materials & Contracts** – As noted above, Council was the recipient of additional grant funding under the Roads to Recovery program. These funds were required to be spent on upgrade and renewal safety works, which has increased the level of the material and contracts expenditure since the prior year. This funding was not accounted for in the Council budget, as was the case with the corresponding expenditure.

Financial Position

Unrestricted Working Capital

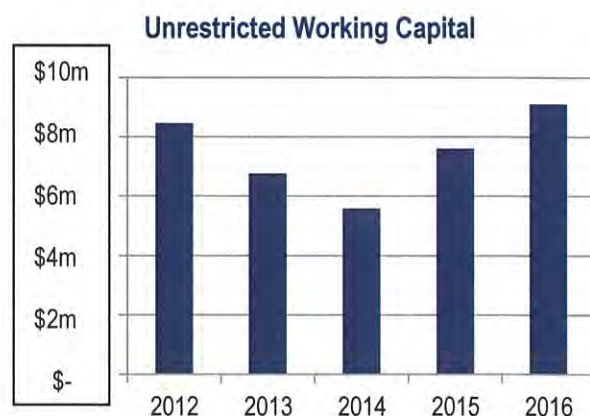
A key measure of the Council's financial position is its unrestricted working capital (available current assets). The following sets out the unrestricted working capital position of Council as at the end of the financial year:

	2016	2015
	\$'000	\$'000
Current Assets	25,235	23,057
External Restrictions on Assets	(14,494)	(13,067)
Current Liabilities	(3,823)	(4,251)
Payables & Provisions not expected to settle within 12 months	2,183	1,860
Unrestricted Working Capital	9,101	7,599

The above represents the amount of working capital Council has available to meet its future spending requirements after making allowance for any restrictions in place over the use of such working capital.

The level of unrestricted working capital held by Council is at a sustainable level. The level of unrestricted funds has improved over the past two years and is at a level where the ongoing sustainability of Council is not considered an issue.

We recommend that Council continue to monitor its unrestricted working capital position when reviewing its overall financial position.

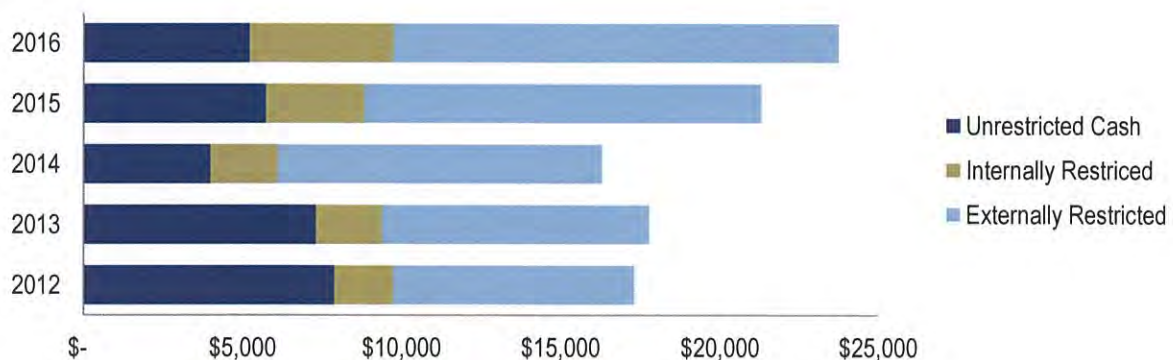


Unrestricted Cash

We note that the unrestricted working capital amounts disclosed above do not take into account internal restrictions imposed on cash assets by Council as per their forward plans and identified programs of works.

	2016 \$'000	2015 \$'000	2014 \$'000	2013 \$'000	2012 \$'000
Total Cash & Investments	23,755	21,321	16,309	17,789	17,332
External Restrictions	14,018	12,504	10,231	8,421	7,603
Internal Restrictions	4,526	3,112	2,090	2,090	1,859
Unrestricted	5,211	5,706	3,988	7,278	7,870

Note 6 to the financial accounts notes total cash and investments held by Council of \$23.755 million. Of this amount, \$14.018 million is subject to external restrictions requiring Council to commit those funds to the purposes for which they were provided. A further \$4.526 million is subject to internal restrictions which have been agreed upon by Council for designated purposes. These internal restrictions may be altered at the discretion of Council, consistent with their management plans.

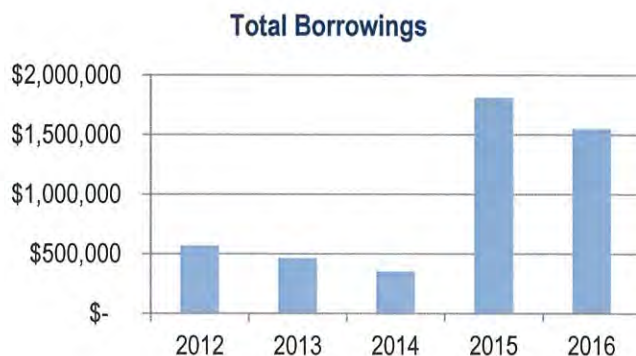


The unrestricted balance of \$5.211 million represents funds available to cover non-budgeted discretionary expenditure and meet short term cash flow requirements. Although the level of unrestricted cash has fallen from an amount of \$5.706 million in 2015, overall Council is still in a strong cash position.

Although the consolidated financial statements display a healthy level of cash and investments, we remind the reader that the consolidated data is not necessarily reflective of the position of the individual funds (General, Water & Sewer).

Debt Levels

At year end Council had borrowings totalling \$1,550k, which has decreased by \$262k since the prior year. Council has not taken on board any new borrowings in the current year, and have paid down a portion of new debt acquired in the 2014/15 year.



Summary

Council's overall financial position, when taking into account the above information is, in our opinion, sound and sustainable.

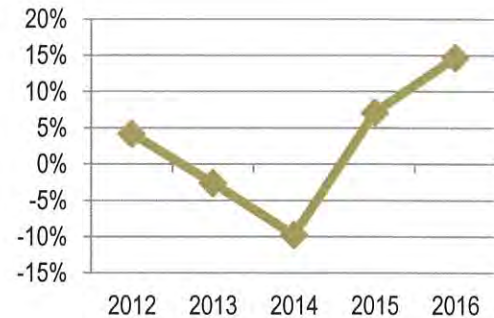
Performance Indicators

Refer Note 13 of the financial statements.

Operating Performance Ratio

The operating performance ratio measures Council's achievement of containing operating expenditure within operating revenue.

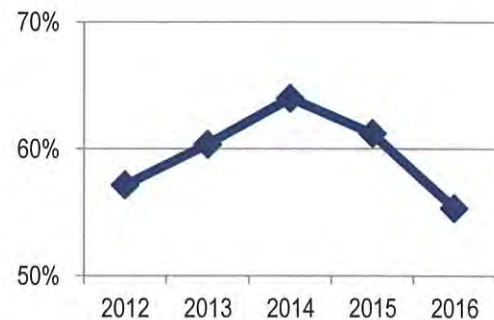
The benchmark level for this indicator is 0%. In the 2016 year, Council was above this benchmark at 14.68% (2015: 7.10%). This improvement has been driven by the improved financial performance of the Council in the current year through increased revenues whilst maintaining operating expenditure at a consistent level.



Own Source Operating Revenue Ratio

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

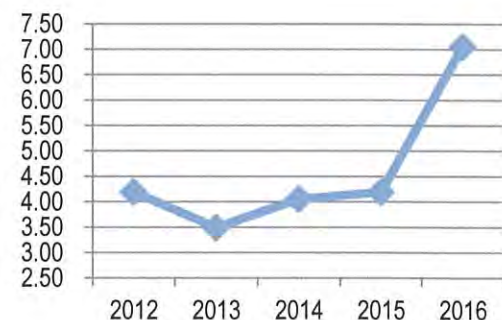
The benchmark level for this indicator is 60% of own sourced revenue. Council has dropped below this target with a ratio of 55.34% (2015: 61.23%). This is due to additional revenues in the current year coming from increased grant funding through Roads to Recovery and Restart NSW funding.



Liquidity (Unrestricted Current) Ratio

The liquidity ratio is used to assess the adequacy of working capital and Council's ability to satisfy its obligations in the short term.

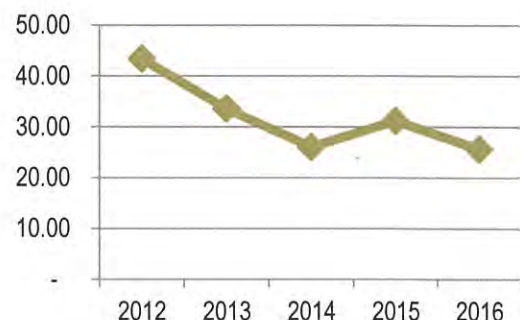
The liquidity ratio at Note 13 shows Council has a strong liquidity position. The ratio indicates that Council has \$7.05 of unrestricted current assets for every \$1 of current liabilities, demonstrating a strong capacity to pay its debts as and when they fall due. In our view there is no immediate threat to the Council's position.



Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments.

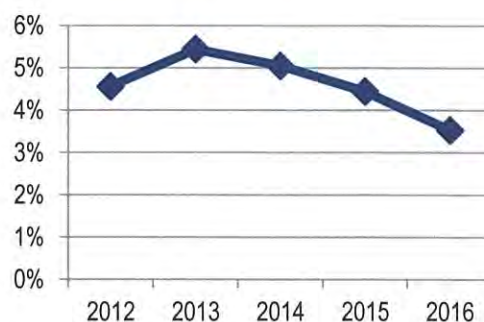
The benchmark level for this indicator is 2.00. In the 2016 year, Council was comfortable above this benchmark at 25.63 (2015: 31.31). The minor decline from the prior year has been caused by a full year of repayments being made by Council on their debts, which were not present for the full year in the 2014/15 year.



Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage

This ratio measures the level of uncollected rates and annual charges and the effect on Council's liquidity and the adequacy of recovery efforts.

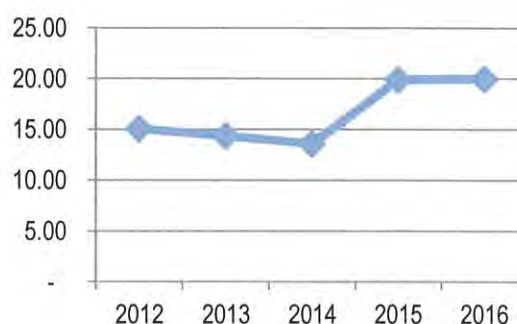
The benchmark level for this indicator is 10% of debtor amounts outstanding at year end. Council continues to improve on this benchmark, with only 3.53% of debtors outstanding at year end (2015: 4.44%).



Cash Expense Cover Ratio

This liquidity ratio indicates the number of months the Council can continue to operate and pay for all immediate expenses without any additional cash inflow.

The Council can currently cover more than 19 months of expenditure based on its current cash reserves (2015: 19 months). This is well above the benchmark level of greater than 3 months. Council is in a solid position in regards to its cash reserves.



Other Matters

Finley Memorial Hall - Impairment

In the prior year, Council appropriately processed an impairment in the financial accounts in relation to the Finley War Memorial Hall. The impairment was processed as there was an expectation that the hall was to be demolished following approval of this by Council. Following community consultation, the planned decommissioning of the asset will no longer go ahead, as such the impairment of this asset in the financial accounts has been appropriately reversed in 2015/16.

Revaluation of Assets

Each year Council reviews the condition and replacement cost or valuation of major classes of fixed assets including land, buildings, roads, bridges, water pipes etc. In the prior year these reviews resulted in a significant increase in the value of these assets of \$29.2 million across all asset categories. In the current year, the review of assets has resulted in a reduction of \$1.6 million. This reduction was due to the fact that the condition of some assets were not as good as expected, and so the accumulated depreciation of these assets was adjusted to reflect the appropriate condition levels. Council's engineering staff have completed these reviews and these workpapers have been subject to audit. A review of major asset classes will occur again in the 2016/17 year.

Crown Land

Council has recorded an adjustment in the accounts for the removal of assets identified as crown land. As per Note 1(n) of the financial statements, Council will recognise Crown Land only when Council has sufficient control over that asset. Following a review by Council in the current year, it was noted that there were a number of parcels of land which were inadvertently recorded as a Council asset, when in fact these were parcels of land were Crown Land which was not controlled by Council. As such, these assets have been appropriately removed from Council's financial accounts.

Management Letter

A final management letter will be issued to management following the completion of the audit. This letter will cover any weaknesses or performance improvement observations that were noted during year end audit processes, as well as provide management with an update on any items identified in the prior year's management letter.

Closing Report

At the outset of the audit we provide the Council with our Audit Strategy which, among other matters, highlights significant financial and audit risks. At the conclusion of our audit, we provide Council with a Closing Report detailing our conclusions in respect to those audit risks. There were no matters reported which are significant to the conduct of the audit.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Legislative Compliance

As a result of our audit we advise that there are no material deficiencies in the accounting records or financial statements that have come to our attention during the conduct of the audit of Berrigan Shire Council. We conclude that the accounting records of Council have been kept in accordance with the requirements of the *Local Government Act 1993* and regulations.

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This auditors report relates to the financial statements of Berrigan Shire Council for the year ended 30 June 2016 which are to be included on Council's web site. Council is responsible for the integrity of the web site. We have not been engaged to report on the integrity of the web site. The audit report refers only to the financial statements of Council. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial statements to confirm the information included in the audited financial statements presented on the Council web site.

Reliance on the Report

The report on the conduct of the audit has been prepared for distribution to Council. We disclaim any assumption of responsibility for any reliance on this report to any person other than Council or for any purpose other than that for which it was prepared.

Conclusion

The Council's accounting records have been kept in a manner and form that facilitated the preparation of both the general purpose financial statements and special purpose financial statements, and allowed proper and effective audit of those statements.

All information relevant to the conduct of the audit has been obtained.

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesy extended to us during the conduct of the audit.

Yours faithfully,



P. P. Delahunty
Partner

Richmond Sinnott & Delahunty

Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2016

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Purpose Financial Statements
for the year ended 30 June 2016

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Background

(i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.

(ii) The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

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

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

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

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

Berrigan Shire Council

Special Purpose Financial Statements for the year ended 30 June 2016

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

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

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

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 12 October 2016.



Matthew Hannan
Mayor



Daryl Morris
Councillor



Rowan Perkins
General manager



Carla von Brockhusen
Responsible accounting officer

Berrigan Shire Council

Income Statement of Council's Water Supply Business Activity for the year ended 30 June 2016

\$ '000	Actual 2016	Actual 2015
Income from continuing operations		
Access charges	1,813	1,704
User charges	1,060	978
Fees	58	38
Interest	179	117
Grants and contributions provided for non-capital purposes	–	–
Profit from the sale of assets	–	–
Other income	476	390
Total income from continuing operations	3,586	3,227
Expenses from continuing operations		
Employee benefits and on-costs	365	341
Borrowing costs	12	20
Materials and contracts	1,431	1,102
Depreciation and impairment	615	604
Water purchase charges	75	67
Loss on sale of assets	–	–
Calculated taxation equivalents	1	2
Debt guarantee fee (if applicable)	2	3
Other expenses	326	284
Total expenses from continuing operations	2,827	2,423
Surplus (deficit) from continuing operations before capital amounts	759	804
Grants and contributions provided for capital purposes	–	7
Surplus (deficit) from continuing operations after capital amounts	759	811
Surplus (deficit) from discontinued operations	–	–
Surplus (deficit) from all operations before tax	759	811
Less: corporate taxation equivalent (30%) [based on result before capital]	(228)	(241)
SURPLUS (DEFICIT) AFTER TAX	531	570
Plus opening retained profits	21,099	20,285
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	1	2
– Debt guarantee fees	2	3
– Corporate taxation equivalent	228	241
Less:		
– Tax equivalent dividend paid	(1)	(2)
– Surplus dividend paid	–	–
Closing retained profits	21,860	21,099
Return on capital %	2.9%	3.1%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	531	570
Less: capital grants and contributions (excluding developer contributions)	–	–
Surplus for dividend calculation purposes	531	570
Potential dividend calculated from surplus	266	285

Berrigan Shire Council

Income Statement of Council's Sewerage Business Activity for the year ended 30 June 2016

\$ '000	Actual 2016	Actual 2015
Income from continuing operations		
Access charges	1,788	1,690
User charges	12	12
Liquid trade waste charges	–	–
Fees	47	22
Interest	183	146
Grants and contributions provided for non-capital purposes	–	–
Profit from the sale of assets	–	–
Other income	45	45
Total income from continuing operations	2,075	1,915
Expenses from continuing operations		
Employee benefits and on-costs	308	286
Borrowing costs	–	–
Materials and contracts	735	833
Depreciation and impairment	580	604
Loss on sale of assets	–	–
Calculated taxation equivalents	14	12
Debt guarantee fee (if applicable)	–	–
Other expenses	190	158
Total expenses from continuing operations	1,827	1,893
Surplus (deficit) from continuing operations before capital amounts	248	22
Grants and contributions provided for capital purposes	5	–
Surplus (deficit) from continuing operations after capital amounts	253	22
Surplus (deficit) from discontinued operations	–	–
Surplus (deficit) from all operations before tax	253	22
Less: corporate taxation equivalent (30%) [based on result before capital]	(74)	(7)
SURPLUS (DEFICIT) AFTER TAX	179	15
Plus opening retained profits	10,067	10,045
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	14	12
– Debt guarantee fees	–	–
– Corporate taxation equivalent	74	7
Less:		
– Tax equivalent dividend paid	(14)	(12)
– Surplus dividend paid	–	–
Closing retained profits	10,319	10,067
Return on capital %	1.6%	0.1%
Subsidy from Council	92	470
Calculation of dividend payable:		
Surplus (deficit) after tax	179	15
Less: capital grants and contributions (excluding developer contributions)	–	–
Surplus for dividend calculation purposes	179	15
Potential dividend calculated from surplus	89	8

Berrigan Shire Council

Statement of Financial Position – Council's Water Supply Business Activity as at 30 June 2016

\$ '000	Actual 2016	Actual 2015
ASSETS		
Current assets		
Cash and cash equivalents	2,416	1,434
Investments	4,000	4,000
Receivables	253	316
Inventories	89	74
Other	–	–
Non-current assets classified as held for sale	–	–
Total current assets	6,758	5,824
Non-current assets		
Investments	–	–
Receivables	–	–
Inventories	–	–
Infrastructure, property, plant and equipment	26,336	26,747
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
Other	–	–
Total non-current assets	26,336	26,747
TOTAL ASSETS	33,094	32,571
LIABILITIES		
Current liabilities		
Bank overdraft	–	–
Payables	5	–
Borrowings	111	126
Provisions	–	–
Total current liabilities	116	126
Non-current liabilities		
Payables	–	–
Borrowings	–	111
Provisions	–	–
Total non-current liabilities	–	111
TOTAL LIABILITIES	116	237
NET ASSETS	32,978	32,334
EQUITY		
Retained earnings	21,860	21,099
Revaluation reserves	11,118	11,235
Council equity interest	32,978	32,334
Non-controlling equity interest	–	–
TOTAL EQUITY	32,978	32,334

Berrigan Shire Council

Statement of Financial Position – Council's Sewerage Business Activity as at 30 June 2016

\$ '000	Actual 2016	Actual 2015
ASSETS		
Current assets		
Cash and cash equivalents	1,816	1,025
Investments	4,000	4,000
Receivables	129	205
Inventories	4	3
Other	–	–
Non-current assets classified as held for sale	–	–
Total Current Assets	5,949	5,233
Non-current assets		
Investments	–	–
Receivables	–	40
Inventories	–	–
Infrastructure, property, plant and equipment	15,664	16,279
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
Other	–	–
Total non-current assets	15,664	16,319
TOTAL ASSETS	21,613	21,552
LIABILITIES		
Current liabilities		
Bank overdraft	–	–
Payables	–	–
Borrowings	–	–
Provisions	–	–
Total current liabilities	–	–
Non-current liabilities		
Payables	–	–
Borrowings	–	–
Provisions	–	–
Total non-current liabilities	–	–
TOTAL LIABILITIES	–	–
NET ASSETS	21,613	21,552
EQUITY		
Retained earnings	10,319	10,067
Revaluation reserves	11,294	11,485
Council equity interest	21,613	21,552
Non-controlling equity interest	–	–
TOTAL EQUITY	21,613	21,552

Berrigan Shire Council

Special Purpose Financial Statements for the year ended 30 June 2016

Contents of the notes accompanying the financial statements

Note	Details	Page
1	Summary of significant accounting policies	8
2	Water Supply Business Best-Practice Management disclosure requirements	11
3	Sewerage Business Best-Practice Management disclosure requirements	13

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 1. Significant accounting policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Office of Local Government.

For the purposes of these statements, the Council is not a reporting not-for-profit entity.

The figures presented in the SPFS, unless otherwise stated, have been prepared in accordance with:

- the recognition and measurement criteria of relevant Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board (AASB), and
- Australian Accounting Interpretations.

The disclosures in the SPFS have been prepared in accordance with:

- the *Local Government Act 1993 NSW*,
- the Local Government (General) Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 government policy statement, *Application of National Competition Policy to Local Government*.

The *Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality*, issued by the Office of Local Government in July 1997, has also been adopted.

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

Declared business activities

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

Category 1

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

None

Category 2

(where gross operating turnover is less than \$2 million)

a. Berrigan Shire Council Water Supply

Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.

b. Berrigan Shire Council Sewerage Service

Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.

Monetary amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest thousand dollars, with the exception of some figures disclosed in Note 2 (Water Supply Best-Practice Management Disclosures) and Note 3 (Sewerage Best-Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Note 2 and Note 3 are disclosed in whole dollars.

(i) Taxation-equivalent charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 1. Significant accounting policies (continued)

statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council-nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 30%

Land tax – the first **\$482,000** of combined land values attracts **0%**. For that valued from \$482,001 to \$2,947,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,947,000, a premium marginal rate of **2.0%** applies.

In accordance with the Best-Practice Management of Water Supply and Sewerage Guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred in the Best-Practice Management of Water Supply and Sewerage Guidelines to as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance against the Best-Practice Management of Water Supply and Sewerage Guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of each reported business activity.

While income tax is not a specific cost for the purpose of pricing a good or service, it needs to be

taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain or loss from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income tax is only applied where a positive gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations, it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in Council's General Purpose Financial Statements.

The 30% rate applied is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 1. Significant accounting policies (continued)

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(iii) Return on investments (rate of return)

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

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The rate of return on capital is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 2.17% at 30 June 2016.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

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

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

The dividend, calculated and approved in accordance with the Best-Practice Management of

Water Supply and Sewerage Guidelines, must not exceed either:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2016 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best-Practice Management of Water Supply and Sewerage Guidelines, a Dividend Payment Form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved the payment.

The Council did not pay itself a dividend for the year ended 30 June 2016 from either its Water Supply or Sewerage fund.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 2. Water supply business best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

1. Calculation and payment of tax-equivalents

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	3,000
(ii)	Number of assessments multiplied by \$3/assessment	11,085
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	3,000
(iv)	Amounts actually paid for tax equivalents	1,114

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	265,650
(ii)	Number of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	107,850
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2016, less the cumulative dividends paid for the 2 years to 30 June 2015 and 30 June 2014	1,549,400

2016 Surplus	531,300	2015 Surplus	569,800	2014 Surplus	448,300
		2015 Dividend	-	2014 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	107,850
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the water business fair and reasonable? ^a	YES

3. Required outcomes for 6 criteria

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Full cost recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	– Complying charges [item 2 (b) in table 1]	NO
	– DSP with commercial developer charges [item 2 (e) in table 1]	YES
	– If dual water supplies, complying charges [item 2 (g) in table 1]	YES
(iii)	Sound water conservation and demand management implemented	YES
(iv)	Sound drought management implemented	YES
(v)	Complete performance reporting form (by 15 September each year)	YES
(vi)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

Berrigan Shire Council

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2016

Note 2. Water supply business
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

National Water Initiative (NWI) financial performance indicators

NWI F1	Total revenue (water) Total income (w13) – grants for the acquisition of assets (w11a) – interest income (w9) – Aboriginal Communities W&S Program income (w10a)	\$'000	3,367
NWI F4	Revenue from residential usage charges (water) Income from residential usage charges (w6b) x 100 divided by the sum of [income from residential usage charges (w6a) + income from residential access charges (w6b)]	%	40.50%
NWI F9	Written down replacement cost of fixed assets (water) Written down current cost of system assets (w47)	\$'000	26,336
NWI F11	Operating cost (OMA) (water) Management expenses (w1) + operational and maintenance expenses (w2)	\$'000	2,011
NWI F14	Capital expenditure (water) Acquisition of fixed assets (w16)	\$'000	197
NWI F17	Economic real rate of return (water) [total income (w13) – interest income (w9) – grants for acquisition of assets (w11a) – operating costs (NWI F11) – current cost depreciation (w3)] x 100 divided by [written down current cost of system assets (w47) + plant and equipment (w33b)]	%	2.84%
NWI F26	Capital works grants (water) Grants for the acquisition of assets (w11a)	\$'000	–

- Notes:
- References to w (e.g. w12) refer to item numbers within Special Schedules 3 and 4 of Council's Annual Financial Statements.
 - The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
 - refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

Berrigan Shire Council

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2016

Note 3. Sewerage business
best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

1. Calculation and payment of tax-equivalents

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	14,000
(ii)	Number of assessments multiplied by \$3/assessment	10,323
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	10,323
(iv)	Amounts actually paid for tax equivalents	14,343

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	89,300
(ii)	Number of assessments x (\$30 less tax equivalent charges per assessment)	92,907
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2016, less the cumulative dividends paid for the 2 years to 30 June 2015 and 30 June 2014	326,300

2016 Surplus	178,600	2015 Surplus	15,400	2014 Surplus	132,300
		2015 Dividend	-	2014 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	89,300
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the sewer business fair and reasonable? ^a	YES

3. Required outcomes for 4 criteria

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Pricing with full cost-recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	Complying charges (a) Residential [item 2 (c) in table 1]	NO
	(b) Non-residential [item 2 (c) in table 1]	NO
	(c) Trade waste [item 2 (d) in table 1]	NO
	DSP with commercial developer charges [item 2 (e) in table 1]	YES
	Liquid trade waste approvals and policy [item 2 (f) in table 1]	NO
(iii)	Complete performance reporting form (by 15 September each year)	YES
(iv)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

Berrigan Shire Council

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2016

Note 3. Sewerage business
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated) 2016

National Water Initiative (NWI) financial performance indicators

NWI F2	Total revenue (sewerage) Total income (s14) – grants for acquisition of assets (s12a) – interest income (s10) – Aboriginal Communities W&S Program income (w10a)	\$'000	1,897
NWI F10	Written down replacement cost of fixed assets (sewerage) Written down current cost of system assets (s48)	\$'000	15,664
NWI F12	Operating cost (sewerage) Management expenses (s1) + operational and maintenance expenses (s2)	\$'000	1,042
NWI F15	Capital expenditure (sewerage) Acquisition of fixed assets (s17)	\$'000	171
NWI F18	Economic real rate of return (sewerage) [total income (s14) – interest income (s10) – grants for acquisition of assets (s12a) – operating cost (NWI F12) – current cost depreciation (s3)] x 100 divided by [written down current cost (i.e. WDCC) of system assets (s48) + plant and equipment (s34b)]	%	1.83%
NWI F27	Capital works grants (sewerage) Grants for the acquisition of assets (12a)	\$'000	–

**National Water Initiative (NWI) financial performance indicators
Water and sewer (combined)**

NWI F3	Total income (water and sewerage) Total income (w13 + s14) + gain/loss on disposal of assets (w14 + s15) minus grants for acquisition of assets (w11a + s12a) – interest income (w9 + s10)	\$'000	5,264
NWI F8	Revenue from community service obligations (water and sewerage) Community service obligations (NWI F25) x 100 divided by total income (NWI F3)	%	1.73%
NWI F16	Capital expenditure (water and sewerage) Acquisition of fixed assets (w16 + s17)	\$'000	368
NWI F19	Economic real rate of return (water and sewerage) [total income (w13 + s14) – interest income (w9 + s10) – grants for acquisition of assets (w11a + s12a) – operating cost (NWI F11 + NWI F12) – current cost depreciation (w3 + s3)] x 100 divided by [written down replacement cost of fixed assets (NWI F9 + NWI F10) + plant and equipment (w33b + s34b)]	%	2.46%
NWI F20	Dividend (water and sewerage) Dividend paid from surplus (2 (v) of Note 2 + 2 (v) of Note 3)	\$'000	–
NWI F21	Dividend payout ratio (water and sewerage) Dividend (NWI F20) x 100 divided by net profit after tax (NWI F24)	%	0.00%

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 3. Sewerage business best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

National Water Initiative (NWI) financial performance indicators Water and sewer (combined)

NWI F22	Net debt to equity (water and sewerage) Overdraft (w36 + s37) + borrowings (w38 + s39) – cash and investments (w30 + s31) x 100 divided by [total assets (w35 + s36) – total liabilities (w40 + s41)]	%	-22.20%
NWI F23	Interest cover (water and sewerage) Earnings before interest and tax (EBIT) divided by net interest Earnings before interest and tax (EBIT): Operating result (w15a + s16a) + interest expense (w4a + s4a) – interest income (w9 + s10) – gain/loss on disposal of assets (w14 + s15) + miscellaneous expenses (w4b + w4c + s4b + s4c) Net interest: Interest expense (w4a + s4a) – interest income (w9 + s10)		> 100
	1,035		
NWI F24	Net profit after tax (water and sewerage) Surplus before dividends (w15a + s16a) – tax equivalents paid (Note 2-1 (iv) + Note 3-1 (iv))	\$'000	1,030
NWI F25	Community service obligations (water and sewerage) Grants for pensioner rebates (w11b + s12b)	\$'000	91
	- 350		

- Notes:
1. References to w (eg. s12) refer to item numbers within Special Schedules 5 and 6 of Council's Annual Financial Statements.
 2. The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
 - a refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

INDEPENDENT AUDITOR'S REPORT TO BERRIGAN SHIRE COUNCIL

Report on the Special Purpose Financial Statements

We have audited the accompanying financial statements, being special purpose financials statements, of Berrigan Shire Council (the Council), which comprises the statements of financial position by business activity as at 30 June 2016, and the income statements for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

Council's Responsibility for the Financial Statements

The Councillor's and Management of the Council are responsible for the financial statements and have determined that the basis of preparation described in Note 1 to the financial statements are appropriate to meet the requirements of the NSW Government Policy Statement "Application of National Competition Policy to Local Government", Division of Local Government Guidelines "Pricing & Costing for Council Businesses: A Guide to Competitive Neutrality", The Local Government Code of Accounting Practice and Financial Reporting and The Department of Water and Energy Practice Management of Water Supply and Sewerage Guidelines and are appropriate to meet the needs of the Council and the Division of Local Government.

The Councillors and Managements' responsibility also includes establishing and maintaining internal controls as the Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the financial statements that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Councillor's and Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements.

Opinion

In the opinion the special purpose financial statements present fairly, in all material respects, the financial position of the business activities of Berrigan Shire Council as at 30 June 2016 and of their financial performance for the year then ended in accordance with the accounting policies described in the Notes to the financial statements.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting obligations under the Local Government Code of Accounting Practice and Financial Reporting. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the Council and the Division of Local Government, or for any purpose other than that for which it was prepared.



P.P. Delahunty

Partner

Richmond Sinnott & Delahunty

12th October 2016

Berrigan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2016

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Schedules

for the year ended 30 June 2016

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¹ Special Schedules are not audited (with the exception of Special Schedule 8).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Berrigan Shire Council

Special Schedule 1 – Net Cost of Services for the year ended 30 June 2016

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Governance	419	2	–	(417)
Administration	(359)	334	–	693
Public order and safety				
Fire service levy, fire protection, emergency services	265	94	–	(171)
Beach control	–	–	–	–
Enforcement of local government regulations	–	–	–	–
Animal control	107	22	–	(85)
Other	–	–	–	–
Total public order and safety	372	116	–	(256)
Health	105	3	–	(102)
Environment				
Noxious plants and insect/vermin control	131	6	–	(125)
Other environmental protection	44	–	–	(44)
Solid waste management	1,041	1,309	–	268
Street cleaning	247	–	–	(247)
Drainage	–	–	–	–
Stormwater management	752	119	519	(114)
Total environment	2,215	1,434	519	(262)
Community services and education				
Administration and education	13	3	–	(10)
Social protection (welfare)	–	–	–	–
Aged persons and disabled	286	25	–	(261)
Children's services	219	254	–	35
Total community services and education	518	282	–	(236)
Housing and community amenities				
Public cemeteries	158	103	–	(55)
Public conveniences	224	–	–	(224)
Street lighting	133	55	–	(78)
Town planning	462	278	–	(184)
Other community amenities	50	14	–	(36)
Total housing and community amenities	1,027	450	–	(577)
Water supplies	2,790	3,546	40	796
Sewerage services	1,788	2,053	5	270

Berrigan Shire Council

 Special Schedule 1 – Net Cost of Services (continued)
 for the year ended 30 June 2016

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Recreation and culture				
Public libraries	579	43	8	(528)
Museums	–	–	–	–
Art galleries	–	–	–	–
Community centres and halls	204	–	–	(204)
Performing arts venues	–	–	–	–
Other performing arts	–	–	–	–
Other cultural services	25	1	–	(24)
Sporting grounds and venues	504	–	50	(454)
Swimming pools	417	96	–	(321)
Parks and gardens (lakes)	458	–	–	(458)
Other sport and recreation	–	–	–	–
Total recreation and culture	2,187	140	58	(1,989)
Fuel and energy	–	–	–	–
Agriculture	–	–	–	–
Mining, manufacturing and construction				
Building control	238	6	–	(232)
Other mining, manufacturing and construction	64	154	–	90
Total mining, manufacturing and const.	302	160	–	(142)
Transport and communication				
Urban roads (UR) – local	2,119	–	27	(2,092)
Urban roads – regional	–	–	–	–
Sealed rural roads (SRR) – local	1,672	–	–	(1,672)
Sealed rural roads (SRR) – regional	524	–	1,747	1,223
Unsealed rural roads (URR) – local	763	–	–	(763)
Unsealed rural roads (URR) – regional	–	–	–	–
Bridges on UR – local	–	–	–	–
Bridges on SRR – local	–	–	–	–
Bridges on URR – local	–	–	–	–
Bridges on regional roads	19	–	–	(19)
Parking areas	7	–	–	(7)
Footpaths	82	22	7	(53)
Aerodromes	285	22	296	33
Other transport and communication	357	3,040	(165)	2,518
Total transport and communication	5,828	3,084	1,912	(832)
Economic affairs				
Camping areas and caravan parks	28	29	–	1
Other economic affairs	785	245	52	(488)
Total economic affairs	813	274	52	(487)
Totals – functions	18,005	11,878	2,586	(3,541)
General purpose revenues ⁽¹⁾		9,423		9,423
Share of interests – joint ventures and associates using the equity method	–	–		–
NET OPERATING RESULT ⁽²⁾	18,005	21,301	2,586	5,882.16

(1) Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges (2) As reported in the Income Statement

Berrigan Shire Council

Special Schedule 2(a) – Statement of Long Term Debt (all purpose)

for the year ended 30 June 2016

\$'000

Classification of debt	Principal outstanding at beginning of the year			New loans raised during the year	Debt redemption during the year		Transfers to sinking funds	Interest applicable for year	Principal outstanding at the end of the year		
	Current	Non-current	Total		From revenue	Sinking funds			Current	Non-current	Total
Loans (by source)											
Commonwealth government	–	–	–	–	–	–	–	–	–	–	–
Treasury corporation	–	–	–	–	–	–	–	–	–	–	–
Other state government	–	–	–	–	–	–	–	–	–	–	–
Public subscription	–	–	–	–	–	–	–	–	–	–	–
Financial institutions	261	1,551	1,812	–	262	–	–	77	253	1,297	1,550
Other	–	–	–	–	–	–	–	–	–	–	–
Total loans	261	1,551	1,812	–	262	–	–	77	253	1,297	1,550
Other long term debt											
Ratepayers advances	–	–	–	–	–	–	–	–	–	–	–
Government advances	–	–	–	–	–	–	–	–	–	–	–
Finance leases	–	–	–	–	–	–	–	–	–	–	–
Deferred payments	–	–	–	–	–	–	–	–	–	–	–
Total long term debt	–	–	–	–	–	–	–	–	–	–	–
Total debt	261	1,551	1,812	–	262	–	–	77	253	1,297	1,550

Notes: excludes (i) internal loans and (ii) principal inflows/outflows relating to loan re-financing.

This schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Berrigan Shire Council

Special Schedule 2(b) – Statement of Internal Loans [Section 410(3) of the *Local Government Act* 1993] for the year ended 30 June 2016

\$'000

Summary of internal loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (principal and interest)	Principal outstanding at end of year
General	1,197	180	111
Water			
Sewer			
Domestic waste management			
Gas			
Other			
Totals	1,197	180	111

Note: the summary of internal loans (above) represents the total of Council's internal loans categorised according to the borrower.

Details of individual internal loans

Borrower (by purpose)	Lender (by purpose)	Date of minister's approval	Date raised	Term (years)	Dates of maturity	Rate of interest	Amount originally raised	Total repaid during year (princ. and int.)	Principal outstanding at end of year
General (Stormwater)	Sewer	05/09/05	30/06/06	9	30/12/15	6.94%	597	42	–
General (Stormwater)	Sewer	06/07/04	31/12/06	9	30/12/16	6.94%	600	138	111
Totals							1,197	180	111

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	168	166
b. Engineering and supervision	249	249
2. Operation and maintenance expenses		
– dams and weirs		
a. Operation expenses	–	–
b. Maintenance expenses	–	–
– Mains		
c. Operation expenses	588	304
d. Maintenance expenses	–	–
– Reservoirs		
e. Operation expenses	–	–
f. Maintenance expenses	–	–
– Pumping stations		
g. Operation expenses (excluding energy costs)	88	86
h. Energy costs	18	18
i. Maintenance expenses	–	–
– Treatment		
j. Operation expenses (excluding chemical costs)	771	749
k. Chemical costs	–	–
l. Maintenance expenses	–	–
– Other		
m. Operation expenses	54	15
n. Maintenance expenses	–	–
o. Purchase of water	75	67
3. Depreciation expenses		
a. System assets	607	602
b. Plant and equipment	–	–
4. Miscellaneous expenses		
a. Interest expenses	12	20
b. Revaluation decrements	–	–
c. Other expenses	152	147
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
5. Total expenses	2,782	2,423

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
Income		
6. Residential charges		
a. Access (including rates)	1,613	1,508
b. Usage charges	1,098	1,005
7. Non-residential charges		
a. Access (including rates)	200	199
b. Usage charges	20	12
8. Extra charges	–	–
9. Interest income	179	117
10. Other income	390	343
10a. Aboriginal Communities Water and Sewerage Program	–	–
11. Grants		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	46	47
c. Other grants	–	–
12. Contributions		
a. Developer charges	–	8
b. Developer provided assets	–	–
c. Other contributions	–	–
13. Total income	3,546	3,239
14. Gain (or loss) on disposal of assets	–	–
15. Operating result	764	816
15a. Operating result (less grants for acquisition of assets)	764	816

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
B Capital transactions		
Non-operating expenditures		
16. Acquisition of fixed assets		
a. New assets for improved standards	–	–
b. New assets for growth	–	–
c. Renewals	197	146
d. Plant and equipment	–	–
17. Repayment of debt	–	–
18. Totals	197	146
Non-operating funds employed		
19. Proceeds from disposal of assets	–	–
20. Borrowing utilised	–	–
21. Totals	–	–
C Rates and charges		
22. Number of assessments		
a. Residential (occupied)	3,032	2,704
b. Residential (unoccupied, ie. vacant lot)	273	332
c. Non-residential (occupied)	336	521
d. Non-residential (unoccupied, ie. vacant lot)	54	54
23. Number of ETs for which developer charges were received	– ET	– ET
24. Total amount of pensioner rebates (actual dollars)	\$ 73,436	\$ 85,165

Berrigan Shire Council

Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2016

\$'000	Actuals Current	Actuals Non-current	Actuals Total
ASSETS			
25. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	6,415	–	6,415
26. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	35	–	35
c. User charges	217	–	217
d. Other	–	–	–
27. Inventories	91	–	91
28. Property, plant and equipment			
a. System assets	–	26,336	26,336
b. Plant and equipment	–	–	–
29. Other assets	–	–	–
30. Total assets	<u>6,758</u>	<u>26,336</u>	<u>33,094</u>
LIABILITIES			
31. Bank overdraft	–	–	–
32. Creditors	5	–	5
33. Borrowings	111	–	111
34. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
35. Total liabilities	<u>116</u>	<u>–</u>	<u>116</u>
36. NET ASSETS COMMITTED	<u>6,642</u>	<u>26,336</u>	<u>32,978</u>
EQUITY			
37. Accumulated surplus			21,926
38. Asset revaluation reserve			11,052
39. TOTAL EQUITY			<u>32,978</u>
Note to system assets:			
40. Current replacement cost of system assets			44,230
41. Accumulated current cost depreciation of system assets			(17,894)
42. Written down current cost of system assets			<u>26,336</u>

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	141	140
b. Engineering and supervision	211	211
2. Operation and maintenance expenses		
– mains		
a. Operation expenses	63	123
b. Maintenance expenses	–	–
– Pumping stations		
c. Operation expenses (excluding energy costs)	236	231
d. Energy costs	20	20
e. Maintenance expenses	–	–
– Treatment		
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	343	365
g. Chemical costs	–	–
h. Energy costs	–	–
i. Effluent management	–	–
j. Biosolids management	–	–
k. Maintenance expenses	–	–
– Other		
l. Operation expenses	28	28
m. Maintenance expenses	–	–
3. Depreciation expenses		
a. System assets	569	594
b. Plant and equipment	–	–
4. Miscellaneous expenses		
a. Interest expenses	–	–
b. Revaluation decrements	–	–
c. Other expenses	188	170
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
5. Total expenses	1,799	1,882

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
Income		
6. Residential charges (including rates)	1,668	1,576
7. Non-residential charges		
a. Access (including rates)	120	116
b. Usage charges	47	24
8. Trade waste charges		
a. Annual fees	–	–
b. Usage charges	12	9
c. Excess mass charges	–	–
d. Re-inspection fees	–	–
9. Extra charges	–	–
10. Interest income	183	146
11. Other income	–	–
11a. Aboriginal Communities Water and Sewerage Program	–	–
12. Grants		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	45	45
c. Other grants	–	–
13. Contributions		
a. Developer charges	5	–
b. Developer provided assets	–	–
c. Other contributions	–	–
14. Total income	<u>2,080</u>	<u>1,916</u>
15. Gain (or loss) on disposal of assets	–	–
16. Operating result	<u>281</u>	<u>34</u>
16a. Operating result (less grants for acquisition of assets)	281	34

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
B Capital transactions		
Non-operating expenditures		
17. Acquisition of fixed assets		
a. New assets for improved standards	-	-
b. New assets for growth	-	-
c. Renewals	171	45
d. Plant and equipment	-	-
18. Repayment of debt	-	-
19. Totals	171	45
Non-operating funds employed		
20. Proceeds from disposal of assets	-	-
21. Borrowing utilised	-	-
22. Totals	-	-
C Rates and charges		
23. Number of assessments		
a. Residential (occupied)	2,840	2,735
b. Residential (unoccupied, ie. vacant lot)	273	274
c. Non-residential (occupied)	276	320
d. Non-residential (unoccupied, ie. vacant lot)	52	42
24. Number of ETs for which developer charges were received	- ET	- ET
25. Total amount of pensioner rebates (actual dollars)	\$ 71,786	\$ 82,649

Berrigan Shire Council

Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2016

\$'000	Actuals Current	Actuals Non-current	Actuals Total
ASSETS			
26. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	5,816	–	5,816
27. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	–	–	–
c. User charges	79	–	79
d. Other	50	–	50
28. Inventories	4	–	4
29. Property, plant and equipment			
a. System assets	–	15,664	15,664
b. Plant and equipment	–	–	–
30. Other assets	–	–	–
31. Total assets	<u>5,949</u>	<u>15,664</u>	<u>21,613</u>
LIABILITIES			
32. Bank overdraft	–	–	–
33. Creditors	–	–	–
34. Borrowings	–	–	–
35. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
36. Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>
37. NET ASSETS COMMITTED	<u>5,949</u>	<u>15,664</u>	<u>21,613</u>
EQUITY			
38. Accumulated surplus			10,435
39. Asset revaluation reserve			11,178
40. TOTAL EQUITY			<u>21,613</u>
Note to system assets:			
41. Current replacement cost of system assets			38,741
42. Accumulated current cost depreciation of system assets			(23,077)
43. Written down current cost of system assets			<u>15,664</u>

Berrigan Shire Council

Notes to Special Schedules 3 and 5
for the year ended 30 June 2016**Administration** ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading
- Bad and doubtful debts
- Other administrative/corporate support services

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Impairment losses (item 4d and 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a access charges (including rates if applicable) and 6b usage charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a access charges (including rates if applicable) and 7b usage charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a annual fees, 8b usage charges and 8c excess mass charges and 8d re-inspection fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) including capital contributions for water supply or sewerage services received by Council under Section 565 of the *Local Government Act*.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2016

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2015/16 Required maintenance ^a	2015/16 Actual maintenance	Carrying value	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings – non-specialised			141	252	18,071	371,699	55%	27%	18%	0%	0%
	Buildings – specialised			30	30	528	774	33%	67%	0%	0%	0%
	Sub-total	–	–	171	282	18,599	372,473	55.0%	27.1%	18.0%	0.0%	0.0%
Roads	Sealed roads			812	1,048	88,587	119,819	98%	1%	1%	0%	0%
	Unsealed roads			564	554	11,462	34,911	96%	2%	0%	2%	0%
	Bridges			20	20	3,727	7,032	0%	100%	0%	0%	0%
	Footpaths			15	13	3,095	4,141	0%	18%	82%	0%	0%
	Other road assets			60	60	8,729	13,197	0%	25%	75%	0%	0%
	Bulk earthworks			10	10	2,976	2,976	10%	80%	10%	0%	0%
	Sub-total	–	–	1,481	1,705	118,576	182,076	83.1%	8.4%	8.1%	0.4%	0.0%
Water supply network	Water supply network			703	560	25,602	43,342	54%	46%	0%	0%	0%
	Sub-total	–	–	703	560	25,602	43,342	54.0%	46.0%	0.0%	0.0%	0.0%
Sewerage network	Sewerage network			643	617	14,829	37,737	0%	80%	20%	0%	0%
	Sub-total	–	–	643	617	14,829	37,737	0.0%	80.0%	20.0%	0.0%	0.0%

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2016 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2015/16 Required maintenance ^a	2015/16 Actual maintenance	Carrying value	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater drainage			97	118	16,265	20,477	10%	90%	0%	0%	0%
	Sub-total	–	–	97	118	16,265	20,477	10.0%	90.0%	0.0%	0.0%	0.0%
Open space/recreational assets	Swimming pools			15	8	1,675	2,900	10%	80%	10%	0%	0%
	Other			376	376	3,626	7,329	10%	85%	5%	0%	0%
	Sub-total	–	–	391	384	5,301	10,229	10.0%	83.6%	6.4%	0.0%	0.0%
	TOTAL – ALL ASSETS	–	–	3,486	3,666	199,172	666,334	57.4%	29.0%	13.5%	0.1%	0.0%

Notes:

a Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued)
for the year ended 30 June 2016

\$ '000	Amounts	Indicator	Prior periods	
	2016	2016	2015	2014
Infrastructure asset performance indicators * consolidated				
1. Infrastructure renewals ratio				
Asset renewals ⁽¹⁾	<u>6,243</u>	140.51%	109.17%	76.54%
Depreciation, amortisation and impairment	<u>4,443</u>			
2. Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	<u>–</u>	0.00%	0.00%	2.17%
Carrying value of infrastructure assets	<u>196,694</u>			
3. Asset maintenance ratio				
Actual asset maintenance	<u>3,666</u>	1.05	1.00	1.00
Required asset maintenance	<u>3,486</u>			
4. Capital expenditure ratio				
Annual capital expenditure	<u>8,988</u>	1.56	0.92	1.24
Annual depreciation	<u>5,758</u>			

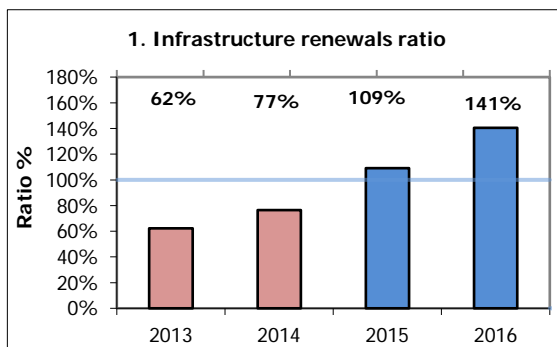
Notes

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

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

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2016



Purpose of asset renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

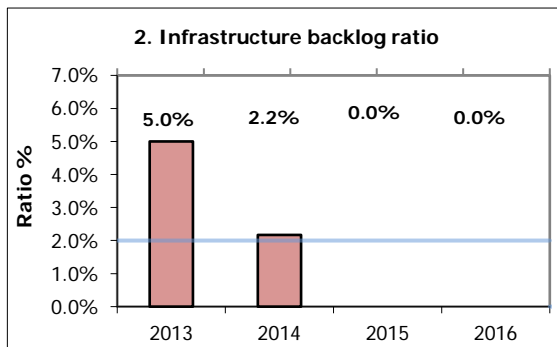
Commentary on 2015/16 result

2015/16 Ratio 140.51%

Council continues to invest in maintaining and renewing assets.

Benchmark: ——— Minimum $\geq 100.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



Purpose of infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

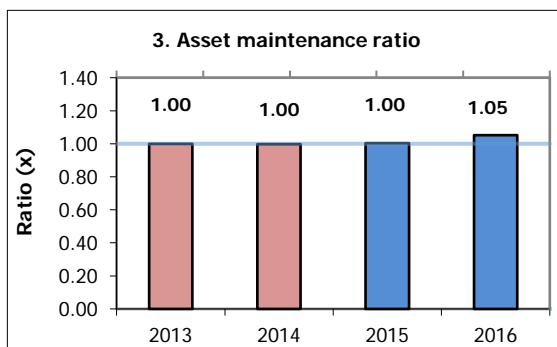
Commentary on 2015/16 result

2015/16 Ratio 0.00%

Council has no unfunded infrastructure backlog.

Benchmark: ——— Maximum $< 2.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



Purpose of asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

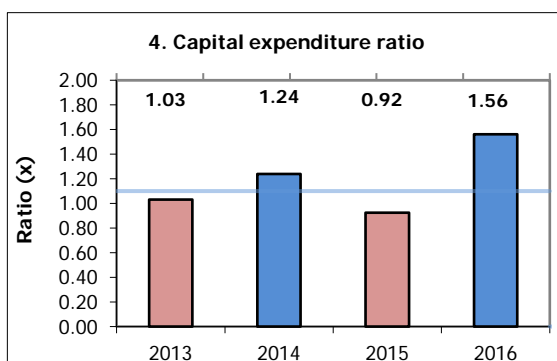
Commentary on 2015/16 result

2015/16 Ratio 1.05 x

Council continues to maintain its assets.

Benchmark: ——— Minimum > 1.00
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



Purpose of capital expenditure ratio

To assess the extent to which a Council is expanding its asset base through capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2015/16 result

2015/16 Ratio 1.56 x

Due to the revaluation of assets in 2015 depreciation was higher than anticipated.

Benchmark: ——— Minimum > 1.10
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued)
for the year ended 30 June 2016

\$ '000	Water 2016	Sewer 2016	General ⁽¹⁾ 2016
Infrastructure asset performance indicators by fund			
1. Infrastructure renewals ratio			
<u>Asset renewals ⁽²⁾</u>	32.72%	30.81%	178.79%
Depreciation, amortisation and impairment			
prior period:	51.17%	39.37%	127.82%
2. Infrastructure backlog ratio			
<u>Estimated cost to bring assets to a satisfactory standard</u>	0.00%	0.00%	0.00%
Carrying value of infrastructure assets			
prior period:	0.00%	0.00%	0.00%
3. Asset maintenance ratio			
<u>Actual asset maintenance</u>	0.80	0.96	1.16
Required asset maintenance			
prior period:	0.97	1.01	1.03
4. Capital expenditure ratio			
<u>Annual capital expenditure</u>	0.32	0.30	1.88
Annual depreciation			
prior period:	0.24	0.08	1.12

Notes

- (1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.
- (2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Berrigan Shire Council

Special Schedule 8 – Permissible Income Calculation

for the year ended 30 June 2017

\$'000		Calculation 2015/16	Calculation 2016/17
Notional general income calculation ⁽¹⁾			
Last year notional general income yield	a	4,709	4,840
Plus or minus adjustments ⁽²⁾	b	17	13
Notional general income	c = (a + b)	4,726	4,853
Permissible income calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
Or rate peg percentage	e	2.40%	1.80%
Or crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
Less expiring special variation amount	g	–	–
Plus special variation amount	h = d x (c – g)	–	–
Or plus rate peg amount	i = c x e	113	87
Or plus Crown land adjustment and rate peg amount	j = c x f	–	–
Sub-total	k = (c + g + h + i + j)	4,839	4,940
Plus (or minus) last year's carry forward total	l	1	(0)
Less valuation objections claimed in the previous year	m	(1)	–
Sub-total	n = (l + m)	0	(0)
Total permissible income	o = k + n	4,840	4,940
Less notional general income yield	p	4,840	4,940
Catch-up or (excess) result	q = o – p	(0)	0
Plus income lost due to valuation objections claimed ⁽⁴⁾	r	–	–
Less unused catch-up ⁽⁵⁾	s	–	–
Carry forward to next year	t = q + r – s	(0)	0

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Special Schedule 8 in the financial data return (FDR) to administer this process.

SPECIAL SCHEDULE 8 – INDEPENDENT AUDITORS REPORT FOR THE YEAR ENDED 30 JUNE 2017

Report on Special Schedule 8

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule 8) of Berrigan Shire Council for the year ending 30 June 2017.

Responsibility of Council for Special Schedule 8

The Council is responsible for the preparation and fair presentation of Special Schedule 8 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 23. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule 8 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' responsibility

Our responsibility is to express an opinion on Special Schedule 8 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule 8 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule 8. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule 8, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule 8.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule 8 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit opinion

In our opinion, Special Schedule 8 of Berrigan Shire Council for 2016/17 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

Basis of accounting

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose.

Richmond Sinnott & Delahunty

A handwritten signature in black ink, appearing to read 'P.P. Delahunty', with a large, stylized flourish at the end.

P.P. Delahunty

Partner

Dated at Berrigan this 12th of October, 2016

Mayor's Message

It is with great pleasure that I present to Berrigan Shire residents, rate payers and local business the *Berrigan Shire Council's 2012 – 2016 End of Term Report*: a requirement of New South Wales (NSW) Councils as part of the Local Government (NSW) Integrated Planning and Reporting Program.

This is the first *End of Term Report* prepared by a Berrigan Shire Council reporting to our community on the actions taken by the Council and our local community toward the realisation of our Community Strategic Plan: *Berrigan Shire 2023* and its vision that in 2023

We will be recognised as a shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.

Berrigan Shire 2023 was developed by our community through series of town meetings, online surveys and a Futures Conference held June 2011 and was subsequently reviewed by this Council and our community 2012/13.

Importantly for this Council, *Berrigan Shire 2023* informed the development of this Council's 4-year *Delivery Program* and Annual Operational Plans.

Focused on the actions the Council has taken that support the achievement of *Berrigan Shire 2023* this report answers the questions:

1. Did the Council do **what** it said it would do?
2. Is our community **closer** to achieving its preferred future? and

3. How do we **know** this?

While a report to our community on the actions that this Council has taken to realise the vision of *Berrigan Shire 2023*. It also is also a report on the status of Council's 4-year *Delivery Program* and activities undertaken by the Council on an ongoing basis.

Informed by the Council's 6 monthly Delivery Program Progress Reports and a Customer Satisfaction Survey conducted by Nexus Research it provides a brief overview of the Council's activities and Council performance in the past 4 years.

Finally and in closing, and on behalf of the Council, I would like to acknowledge the support we have received during this term from you the residents, ratepayers and businesses of the Berrigan Shire.

The support, involvement, and feedback we have received from our community groups, sporting clubs, service clubs, local business and individuals is very much appreciated. Ensuring that we have a community that is engaged and committed to partnering with the Council and or each other on projects that: promote the environmental, civic, social and economic wellbeing of our communities.



Councillor Bernard Curtin OAM
Mayor
17 August 2016

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Report Structure

In four parts – Part I is an introduction to the *End of Term Report 2016* providing the reader with information about a) the purpose of the *End of Term Report 2016*, b) how the Council has measured and c) is reporting on its progress. It also comments on the relationship between this the *End of Term Report 2016* and the Council's *State of the Environment Report* to be published as an addendum to the Council's 2015 – 2016 *Annual Report*.

Part II revisits the development of *Berrigan Shire 2023* looking back on the *State of the Shire* in 2011/12 and the issues that were important to our communities, local business and government. Issues discussed at the *Futures Conference* held June 2011 and which, informed the development and subsequent implementation of *Berrigan Shire 2023*.

Part III is an executive summary of the Council's Term of Office: achievements, major projects and *Delivery Program* performance: Part III also reports on the findings of the Council's *Resident and Business Satisfaction Survey* (2015) conducted by Nexus Research.

Part IV fulfills the requirements of the Local Government Act 1993 s428(2) that the Council's *End of Term Report* is a report on the Council's achievements in implementing the Community Strategic Plan over the previous four years.

Prepared as a snap shot of the Council's performance in the past 4 years against *Berrigan Shire 2023* headline / key performance indicators it also includes for each strategic outcome a brief report on the actions taken by the Council and our communities that contribute to *Berrigan Shire 2023* strategic outcomes, the vision and the preferred futures of our local communities. Answering the questions first, did the Council do what it said it would do? Second, is our community closer to achieving its preferred future? Third, how do we know this?

Introduction

Our Community Strategic Plan: *Berrigan Shire 2023* reflects the views and aspirations of our four towns and surrounding rural districts. As the highest level plan prepared by Council, *Berrigan Shire 2023*, its vision and the preferred futures of our communities guide and inform Council's decision-making and planning.

Developed over six month period (April 2011 – September 2011) the preferred futures of each town, survey comments, local data and analysis about future challenges and opportunities informed a Vision reflecting the top 5 preferred futures of our communities namely:

- Families with young children will want to live in or come to the area
- People will be more concerned about their health and wellbeing
- Tourists will go out of their way to come to the area
- There will be more business owned and run by local people
- Transport connections between here and other places will be faster or busier

After a seeking public comment on the newly elected Council's 2012 review of the Community Strategic Plan the Council endorsed on behalf of the local community *Berrigan Shire 2023*.

In this, the fourth year of the current Council's Term of Office this report is the Council's report to the Berrigan Shire community on the actions the

Council (2012 - 2016) and local community groups have taken to realise our communities *Berrigan Shire 2023* vision that in 2023

We will be recognised as a shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.

Berrigan Shire 2023 is a platform for our communities, Council and other levels of government and business to work together on the achievement of this vision.

The *End of Term Report 2016* is a report about the Council's and our communities' progress toward achieving the environmental, civic leadership, social and economic results envisaged by *Berrigan Shire 2023* strategic outcomes of:

Sustainable natural and built landscapes
 Good government
 Supported and engaged communities
 Diverse and resilient business

Answering the following questions:

Did the Council do what it said it would do?

Is our community closer to achieving its preferred future?

and

How do we know this?

Measuring Progress

Our Community Strategic Plan's logic of strategic outcomes and supporting objectives, Council outputs and resourcing (Table 1) describes the improvement or change in social, economic, civic leadership and environmental conditions envisaged by Berrigan Shire communities. This 'logic' together with the strategic themes and headline indicators identified in *Berrigan Shire 2023* and the State Plan *NSW 2021* strategic actions informed the development of Council's *Berrigan Shire 2023* monitoring framework¹. Council performance data and case studies have been collated using 'the monitoring framework'. Establishing the evidence used to inform this, the Council's *End of Term Report Report*: the Council's statement about how Council and community actions contribute to the realisation of the preferred future of our local communities and the implementation of Berrigan Shire 2023.

Table 1 Berrigan Shire 2023 Outcome Hierarchy

	Outcome Hierarchy	Outcome Defined
	Vision for Berrigan Shire	Preferred future to be created or change in environmental, economic and social conditions that will impact upon and contribute to preferred future
10 yr Long-term Outcomes	In the context of Vision 'improvement or change in social, economic, civic leadership and environmental conditions of Berrigan Shire communities	Describes what will be done, why it is important and the effect or change that it will have on local area / economy / council operations / natural environment. The results to be achieved. Observed outcomes are measured against benchmarks – indicators.
Outputs 4 Year Delivery Program Intermediate	Improvement / Change in how community / Council issues /assets are managed	The result of what is planned and implemented – <i>Delivery Program</i> Outputs. Outputs are measured in the number of hours, number of service users, cost of delivery etc. Can also include service level issues such as accessibility, response time, and overall satisfaction. Intermediate outcomes. Events or results that contribute to lead to long-term outcomes – milestones.
Activities Annual Operating	Council or CSP activities	What is done – the strategies used and actions taken that affect change in social, economic, or environmental conditions of Berrigan Shire communities
Inputs Core -/Activities Resource Plan	Resources needed to achieve the Vision	Inputs or resources (human, economic and natural) needed to achieve the vision which include: <ul style="list-style-type: none"> • Time • Money / physical assets/plant • Staff • Plans/Policies • Systems that monitor and report upon progress

State of the Environment Reporting

The *Berrigan Shire 2023* strategic outcome 'sustainable natural and built landscapes' and its associated strategic objectives and actions also establish the environmental objectives for the Council's *State of the Environment Report 2013 - 2017*.

The Council's *State of the Environment Report 2013 – 2017* is to be published as an addendum to the Council's *Annual Report 2016*. The *State of the Environment Report 2013 - 2017* will use the environmental objectives established by *Berrigan Shire 2023* and the full range of relevant measures and indicators described in its monitoring framework – adopted by the Council 20 January 2016.

In this the *End of Term Report 2016* the Council will report primarily against its 'Sustainable Natural and Built Landscapes' *Berrigan Shire 2023* headline / key performance indicator: 'reduction in green-house gas emissions' and *Berrigan Shire 2023* environmental objectives namely:

- 1.1 Support sustainable use of our natural resources
- 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
- 1.3 Connect and protect our communities



Reading this Report

Our Community Strategic Plan (*Berrigan Shire 2023*) is the focus of this *End of Term Report 2016*. The Council's *Delivery Program 2013 – 2017* is integrated with *Berrigan Shire 2023* describing what the Council said it would do while also defining the Council's roles and responsibilities for each action. The following glossary has been developed to help residents read our Plans and in doing so develop their knowledge and understanding of what the Council said that it would do.

Glossary

Advocate

- Representations made by the Council on behalf of the community to other agencies / levels of government

Facilitate

- The Council coordinates and brings together stakeholders to collectively pursue a shared interest / service or to resolve an issue

Inform

- The Council distributes or publishes information produced by other agencies (e.g.: information pamphlets and temporary displays)
- Council commissioned reports, studies; surveys are published on its website, social media platforms, community notice boards and libraries etc.

Plan

- Processes undertaken by the Council establishing the overall direction and objectives for the Local Government Area
-
- Includes how the Council will monitor and report on its activities and performance

Provide

- Service provided by the Council
(A Council provided service may be fully funded by the Council or funded and provided by the Council on behalf of the State government. If provided by the Council on behalf of the State or Commonwealth governments' the service may be fully or partly funded by the funder (State / Commonwealth government) or unfunded.
- A shared service purchased by the Council
(Examples of shared services include: Noxious Weed Management (Central Murray County Council), Arts/Culture (South West Arts).

Partner

- The Council partners with other agencies, community groups in the delivery of a Council provided service or activity provided by another agency or community group

Statutory

- The Council as the local authority has
 - a) statutory obligation to regulate; and or
 - b) ensure compliance with relevant legislation or statutory instrument

Steward / Trustee

- The Council is the steward or trustee of the community assets that make up our natural and built landscape. Community assets include:
 - a) Council buildings and associated facilities
 - b) Public space, recreation reserves, parks and our natural environment:
e.g.: the River, remnant vegetation, and wildlife

Looking Back – The Berrigan Shire Futures Conference 2011

In 2011, the 70 participants at our *Futures Conference* developed the vision for our Community Strategic Plan – *Berrigan Shire 2023*. At the Conference participants (local residents, businesses, service clubs and representatives from government agencies and other service providers) reviewed online survey information, comments from town meetings and information about the environmental, social and economic health of our communities. Noting that the Berrigan Shire's local economy depended heavily upon the health of the Murray River: its environs and irrigated agriculture and that our communities' non-water related challenges included:

- Attracting new business and investment
- Ageing labour force
- Demands of an ageing population upon health and social support services
- Higher than regional, state dependency ratio's i.e: population not in the workforce
- Young people and families leaving our communities
- The age of our volunteers
- Increasing cost of maintaining and improving our network of roads

Table 2: Snapshot of Berrigan 2011

2011	
Population	8591
Area	2066 km ²
Median Age	45 yrs
Lived at another address 5 years ago	42% residents
No. of employed persons (2010)	3968
Average taxable income 07/08	\$40,719
% Pop15+ yrs post-school qualifications	32%
GV Main Industry (Agriculture) June 2010	\$137 million
Net Business Entries and Exits 2009/10	-51
Internet occupied dwellings (Berrigan Shire) Shire	50.8%
Internet occupied dwellings (Murray Region)	54.8%
SEIFA Relative Advantage/Disadvantage	938
Household Size	2.1
Registered Cars per 1,000 pop	504

(Berrigan Shire 2011 Futures Conference Program – data from 2006 ABS Census)

The Conference attended by 70 people was the culmination of a series of workshops and meetings held in each of our communities at which each town identified the preferred future of their local community.

Berrigan

1. The area's heritage, traditions and customs will be largely maintained
2. Transport connections between here and other places will be faster and or busier
3. We will be noticeably affected by new technologies / technological change

Tocumwal

1. Families with young children will want to live in or come to the area
2. Tourists will go out of their way to come to the area
3. Transport connections between here and other places will be faster and or busier

Barooga

1. There will be more business owned and run by local people
2. People will be more concerned about their health and wellbeing
3. The future of the area is likely to be a residential one

Finley

1. Families with young children will want to live in or come to the area
2. People will be more concerned about their health and wellbeing

3. The area will be a service centre for the region as a whole

The process of developing a preferred future involved local residents – local businesses, representatives from other agencies and residents consideration of the previous 10 – 20 years and the changes that our communities experienced with general agreement that the drivers of change outside the direct control or influence of local communities included:

1. The impact of technology upon business and competitiveness – e.g.: change in agricultural practice
2. Policy – e.g.: Change in how we use or can use natural resources
3. Population decline / growth
4. Drought
5. Regionalism

At the *Futures Conference* the strengths of our communities and opportunities were identified, as were the weaknesses and threats that also needed to be overcome or considered by our communities' plan.

A Community Strategic Plan that would work with these drivers of change to achieve our vision and the preferred futures of our communities.

Table 3: SWOT Analysis 2011

Strengths	Weaknesses
<p>Newell Highway access to National transport and freight hubs</p> <p>Proximity to Melbourne - NSW gateway</p> <p>Diverse and productive economy: agriculture, construction, social support services, transport, local retail</p> <p>Assets – natural, historic and cultural attractions</p> <p>Access to the Murray River</p> <p>Community facilities which are above ‘urban growth area benchmarks’ many of which are duplicated throughout the Shire’s four population centres: recreation – sports grounds, playgrounds, community halls/centres, bowls and golf, libraries, hospitals/community health centres, pools, aged care beds / support packages, primary schools (public and private), child care (centre based and family Day Care), libraries</p> <p>Slow but steady growth in population</p> <p>Family friendly Life style values: Time, clean, natural environment, community spirit/volunteerism, safe</p>	<p>Poor market intelligence about the Shire and surrounding NSW Shires, Lack of public transport, Lack of investment in or plans for investment by all levels of government</p> <p>Age of Shire infrastructure and maintenance costs</p> <p>Cross border issues</p> <p>Exposure of Shire’s local economy to fluctuations in commodity pricing / global markets</p> <p>Competitiveness of local business - small town</p> <p>Lack of coordination / strategic approach business development or local economic development eg: Networks that identify resources and opportunities for economic or employment activity</p> <p>Tired tourism services (restaurants, motels) Appearance of town entrances</p> <p>Lack of cohesion and cooperation in tourism development and marketing across the region Location of the Visitor Information Centre (off Newell Highway)</p> <p>Ageing population, impact upon skill shortages, community capacity to volunteer</p>
Opportunities	Threats
<p>National trends micro business and online business models – increase local business and ownership</p> <p>National Broadband Network – technology</p> <p>National Freight Strategy – Newel Highway, Tocumwal Rail Terminal</p> <p>Value add and promote innovation / product and processes in current industries</p> <p>Greater Melbourne – northern growth corridor – attract tree changers wanting safe, clean and green family oriented communities</p> <p>Population growth through attraction of immigrant families</p> <p>Growth of Victorian provincial centres</p> <p>Pedestrian Access and Tourism Development Murray River – Barooga/Tocumwal Boardwalk</p> <p>Sport / Active Recreation Tourism</p> <p>The Barmah-Millewa National Park</p> <p>Online marketing and promotional activities – Buy local - investment</p> <p>Promotional initiatives with partner organizations</p> <p>Improved packaging of products and experiences</p> <p>Tocumwal Aerodrome</p>	<p>Fewer families and children impact upon retention of current services and facilities</p> <p>Perceptions of drought and lack of water in the Murray impact re: attraction of business</p> <p>Credit squeeze and barriers to finance business/ Personal/ housing impact upon capital value of property - business</p> <p>Impact of growth in Victorian provincial centres upon Local business / capacity to attract investment</p> <p>Policy driven water insecurity and impact irrigated agriculture, open space passive and active recreation water based tourism</p> <p>Creation of Barmah-Millewa National Park and legal Issues related to development and public access</p> <p>Change in government policy driven by urban priorities</p> <p>Lack of community and industry engagement with Strategic planning: social, economic and environmental</p> <p>Lack of coordination in tourism across the Shire</p> <p>Achieving buy-in from tourism stakeholders for cross-promoting the Murray region</p> <p>Competition between towns and communities</p> <p>Reliance on provision of Victorian health services</p>

Berrigan Shire 2023

Our Vision

In 2023 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists (Berrigan Shire, 2023)

Developed at the Shire's *Futures Conference* 29 June 2011 the vision reflects the top 5 preferred futures of our communities that

1. Families with young children will want to live in or come to the area
2. People will be more concerned about their health and wellbeing
3. Tourists will go out of their way to come to the area
4. There will be more business owned and run by local people
5. Transport connections between here and other places will be faster and or busier

This vision and plan was subsequently integrated with and has guided the development and implementation by the current Council of its 10-year *Resourcing Strategy*, 4-year *Delivery Program* and *Annual Operational Plans*. Table 4 maps *Berrigan Shire 2023* Strategic Outcomes and Objectives to the day to day operations of the Council and its services.

Berrigan Shire Today

The Berrigan Shire in a few short years (Table 2 and Table 4) has changed. While its population growth has remained steady, the median age of residents continues to increase from 45 years of age to 48 years of age: reflecting the increasing number of older people who live in our towns and on farm. The percentage of the population with post-secondary qualifications on the other hand has increased from 32% to 34%. Further, in common with rural and regional communities Australia wide the Berrigan Shire and its communities are responding to, and adapting to, broad social, political and economic forces. Externally, while water policy is still of critical importance to the long-term well-

being of the community: the drought has broken; our rural districts are being connected to satellite broadband; and our aged care industry continues to grow and expand. While at the other end of the continuum young families are choosing to live in the Shire generating demand for more child care places, and an extension of the Council's early intervention services.

Technology is also changing how we live, conduct business, and communicate with family and friends. In addition to its website and monthly bulletin published in local newspapers, the Council now communicates and responds to customer requests via its twitter and Facebook accounts.

Table 4 Berrigan Shire 2023 Objectives and Council Operations

CSP Strategic Outcome	CSP Strategic Objective	Council Activities and Services
1. Sustainable Natural and Built Landscapes	1.1 Support sustainable use of our natural resources and built landscapes 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife 1.3 Connect and protect our communities	<ul style="list-style-type: none"> • Storm water • Council roads, paths, levees • Land use planning and development • Waste • Weed Control
2. Good Government	2.1 <i>Berrigan Shire</i> 2023 objectives and strategies inform Council planning and community led projects 2.2 Ensure effective governance by Council of Council operations and reporting 2.3 Strengthen strategic relationships and partnerships with community, business and government	<ul style="list-style-type: none"> • Council governance • Strategic planning • Enterprise risk management • Plant and business operations
3. Supported and Engaged Communities	3.1 Create safe, friendly and accessible communities 3.2 Support community engagement through life-long learning, culture and recreation	<ul style="list-style-type: none"> • Libraries and community services • Parks, reserves, recreation facilities • Cemeteries • Water and sewerage treatment • Social planning • Environmental health • Animal Control • Emergency Services
4. Diverse and Resilient Business	4.1 Invest in local job creation, retention and innovation 4.2 Strong and diverse local economy 4.3 Diversify and promote local tourism 4.4 Connect local, regional and national road, rail and aviation infrastructure	<ul style="list-style-type: none"> • Business and economic development • Tocumwal Aerodrome • Tourism and events promotion • Sale yards • Quarries • Caravan Parks

In response to community feedback obtained during the development of *Berrigan Shire* 2023. The visual amenity of our communities is being enhanced by the Council's and local communities' support for the upgrading of the entries to our towns. Characterised by, extensive tree planting in Tocumwal and a master planned approach toward the development of new town entries in Finley and Tocumwal, and the Tocumwal Foreshore.

On the other hand, investment by the Council, the Commonwealth and the State Governments in the Shire's transport and aviation infrastructure is still needed to capitalise on the strengths of our agricultural industry, Tocumwal Airpark and proximity to Melbourne.

Moreover, many of the issues identified by the SWOT analysis and the challenges identified by the community in 2011 remain and these together with this report will form the basis of the 2016 – 2020 Council's subsequent engagement with our local community and review of the Community Strategic Plan.

Table 5 Snapshot of Berrigan Shire 2016

2016	
Population (2014 estimate based on 2011 Census)	8413
Area	2066 km ²
Median Age	48 yrs
Lived at another address 5 years ago	38%
No. of employed persons	3,571
Average taxable income 10/11	\$44,681
% Pop15+ yrs post-school qualifications	34%
GV Main Industry (Agriculture) June 2010	\$137 million
Net Business Entries and Exits	N/A
SEIFA Relative Advantage/Disadvantage	938
Dwellings with internet connection	65%
Household Size	2.1
Number of registered motor vehicles	3,245

(ABS Census 2011)



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Part III

Part III is an executive summary of the Council's Term of Office: achievements, major projects and *Delivery Program* performance. Part III also reports on the findings of the Council's *Resident and Business Satisfaction Survey* (2015).

The Council's Term: 2012 - 2016

The first year of the Council's term witnessed an improvement in the external outlook for the Shire and region. An outlook that has for the most part continued, although there are now some concerns that our Dairy Industry and our towns that rely on the productivity of the Dairy Industry are being jeopardised by market forces. Good rainfalls post the millennium drought also contributed to the recovery of the region's agriculture industry. Unfortunately, then as now the provisions of the *Murray Darling Basin Plan*, in particular, the timing of environmental river flows impact negatively on recreational users of the River and the Shire's tourism sector.

Our communities continue to attract new investment and retirees and as expected the median age of Shire residents continues to increase from 45 years of age to 48 years of age.

New investment and development applications received in the past 4 years by the Council reflect continued growth in Tocumwal and Barooga. While in the same period of time Finley Regional Care and Amaroo (Berrigan) have expanded their facilities and the range of services they provide to older residents and retirees. Not to be outdone by services supporting older residents: local schools and preschools are now reporting growth in enrolments. Further the Council's *Early Intervention Service* continues to expand and now services children and their families from 0 years of age up to 8 years of age in the former Shires' of Jerilderie and Urana, in addition to the Berrigan Shire.

The national broadband network is being rolled out, with the Shire's rural districts being the first in the Shire to be connected to the network. The benefits for our rural producers will be realised through uptake of new technologies designed to increase on farm productivity. Unfortunately, the same cannot be said for our towns as local business and residents continue to experience the inconvenience associated with slow internet connections.

For the Council the relatively positive outlook for the region and its industries has prompted continued investment by residents / local business in community services and facilities.

Day to day the focus of the Council has been the delivery of its planned program of capital works, the delivery of its wide range of services, engaging residents and business in Council service planning and review. In addition to responding to the NSW Government's program of Local Government reform.

Strategic Outcome	Project/ Programmed Works
Sustainable natural and built landscapes	<ul style="list-style-type: none"> • Commenced construction of the Broockmann's Road Storm water – detention dam and storage project (Finley) • Re-design parking area western side of Murray Street: removal of blisters and planting of new trees (Finley)
Supported and engaged communities	<ul style="list-style-type: none"> • Commenced construction new facilities western side of Barooga Recreation Reserve and renovation of existing facilities (Barooga)
Diverse and resilient business	<ul style="list-style-type: none"> • Tocumwal Aerodrome Subdivision – sale of blocks developed by the Council • Development of Tocumwal Intermodal concept plan

Strategic Outcome	Project/ Programmed Works
Sustainable natural and built landscapes	<ul style="list-style-type: none"> • <i>Local Environmental Plan</i> – adopted and approved by the Minister • Continuation of Storm Water upgrades – Finley & Tocumwal • Loco Dam storm water retention and associated work (Finley) completed • Upgrades to Tocumwal storm water pumps – increasing pumping capacity and outflows over levees • Commenced planning for enhancement of Town Entries committing \$100,000 per year for future upgrades. Tocumwal and Finley Town entries prioritised.
Supported and engaged communities	<ul style="list-style-type: none"> • Barooga Recreation Reserve – facilities upgrade completed • Commenced construction of new facilities and clubrooms Finley Recreation Reserve • Commenced use of social media – initially Facebook recognising that how we communicate with local residents / ratepayers needs to use the media used by residents / rate payers
Diverse and resilient business	<ul style="list-style-type: none"> • <i>Tocumwal Intermodal Project</i> – Council focus on the elements it can control or influence led to the development and ultimately successful submission for funding \$ 2.5 million for the re-development of Silo Road – under NSW Fixing Country Roads scheme. Council contribution \$500K • Council after industry consultation and in response to the role and responsibilities of the Murray Regional Tourism Board adopted a new Tourism Strategy. Focus for the Council is now on enhancing tourism infrastructure and its amenity. In addition to identifying and supporting skill development for the local tourist industry. • Reviewed road and load limits as part of the NSW Grain Harvest Management Scheme (1 October, 2014 to 30 June, 2016) measures designed to improve the productivity and efficiency of local grain transport

Strategic Outcome	Project/ Programmed Works
Sustainable natural and built landscapes	<ul style="list-style-type: none"> • Completion of drainage and storm water projects Finley & Tocumwal • Town Entries project – extensive consultation undertaken with communities and detailed plans for both town entries prepared by landscape architects • New tree plantings in the Shire – including Dean Street, Tocumwal and development of Street Tree Master Plan (Finley and Tocumwal) • Partnered with the Barooga Advancement Group and the Berrigan Tidy Towns on the development of walking tracks in Barooga & Berrigan
Good Government	<ul style="list-style-type: none"> • Federal government freeze ‘indexation’ of Financial Assistance Grant to the Council led to re-assessment of Council finances and consequent reduction in number of permanent staff
Supported and engaged communities	<ul style="list-style-type: none"> • Construction of new toilets / amenity block Barooga Botanic Gardens • Opening of the new facilities at the Finley Recreation Reserve • Tocumwal Skatepark Re-development– successful ClubGrant application \$105K – Council contribution and additional \$50K • Change to funding of Home and Community Care by the Commonwealth led to the Council resolving that it would transition the Service to Amaroo Aged Care • In response to request from Local Area Emergency Services streets that were interrupted or which had duplicated street names were re-named
Diverse and resilient business	<ul style="list-style-type: none"> • All lots sold at the 12 lot Subdivision at the Tocumwal Aerodrome and planning commenced for the development and sale of a 2nd 12 lot subdivision • Site and drainage works – Silo Road, Tocumwal commence • 4-year Tourism Strategy developed • The Council ceased cross subsidisation of Tocumwal Visitor Information Centre and commenced re-direction of funds to projects that will improve visitor amenities and associated infrastructure • Facilitated approval of the expansion of grain handling and storage facilities at Berrigan






2015/2016	
Strategic Outcome	Project/ Programmed Works
Sustainable natural and built landscapes	<ul style="list-style-type: none"> • Drainage and Storm water improvements – funded by \$1.62 million Local Infrastructure Renewal Scheme Loan <ul style="list-style-type: none"> ○ East Riverina Highway, Berrigan ○ Flynn Street, Berrigan ○ Drummond Street, Berrigan ○ Finely Street, Detention Basin, Finley ○ Murray Street - Finley ○ William Street – Finley ○ Bent Street – Tocumwal ○ Bruton Street, Tocumwal ○ George Street/Dean Street Pump station – Tocumwal
Good government	<ul style="list-style-type: none"> • Commenced internal review of Early Intervention Services in preparation for the introduction of National Disability Insurance Scheme (NDIS)
Supported and engaged communities	<ul style="list-style-type: none"> • Tree plantings commenced – Tocumwal and Finley in accordance with Tree Master Plan and Town Entry Master Plans • Installation of irrigation at the Finley cemetery • Construction of a new Skate Park at Tocumwal • Community Consultation – redevelopment Finley School of Arts Hall
Diverse and resilient business	<ul style="list-style-type: none"> • Commenced construction works – upgrade Silo Road, these works include widening of Silo Road, turn lanes and a designated truck parking lane

Delivery Program Performance

Each year as part of the Council’s Annual Report a traffic light review provides a visual update on the status of *Council’s Annual Operational Plan* and Council’s progress toward full implementation of its *4-year Delivery Program*.

Table 6 describes a pleasing result indicative of the nature of a 4-year *Delivery Program* with its focus in the early years on the identification of a number of new initiatives and business-as-usual actions carried forward across the life of the *Delivery Program*.

Table 6 Delivery Program Performance 2012 - 2016

	Completed	On target	Not on target/ Carried Forward	Past Due	Deferred / Not due to start	Total
						
2012/13	88	29	16	0	2	135
2013/14	85	22	9	0	8	124
2014/15	54	9	0	0	2	65
2015/16	55	12	0	1	1	69

Local Government Reform

Local government reform has directed much of the business of the Council during the past 4 years commencing in 2012 with the decision by the Minister for Local Government to commission an Independent Review of NSW Local Government tasked with looking at ways to strengthen the effectiveness of local government in NSW. The outcome of which, was recently realised with the merger of neighbouring Councils and the decision by the Minister that the Berrigan Shire Council after 110 years of operation would remain a stand-alone Council.

This decision was made after an extensive period of consultation with the Local Government sector in NSW and local communities. During this four year period the Council, through formal submissions and formal/informal meetings with:

- Independent Review Panel members;
- The Minister for Local Government, Paul Toole;
- The State Member, Adrian Piccoli; and the
- Delegate appointed by the Minister to report to the Boundaries Commission on local government mergers,

advocated that the best outcome for NSW Local Government more broadly was one which did not disadvantage Berrigan Shire residents and ratepayers or impact negatively on the long-term financial sustainability of the Council.

As part of this reform process a number of independent assessments of the Council were conducted. In 2013 the NSW Treasury (TCorp) found that the Council's financial position to be moderately sustainable. Similarly, the Office of Local Government also assessed (2013) the Council's management of its assets. This report rated the management by the Council of its assets as 'strong'. Findings which no doubt contributed to the decision of the Minister that the Berrigan Shire with a population of 8,416ⁱⁱ despite not having the 10,000 people needed to be assessed as having sufficient scale and capacity was nonetheless and for the foreseeable future financially sustainable.

Community Satisfaction Survey Results

This term witnessed an increase in the number of opportunities residents and local businesses have had to provide comment and participate in the ongoing review of Council services and activities.

For example, in the past 4 years the Council

- 3,320 respondents have responded to 40 informal online surveys
- 350 residents and 101 business respondents were surveyed January 2015 as part of an independent telephone survey conducted by NEXUS Research and the results compared with a similar survey conducted in 2010.

The results from this survey provide information to the Council on the minimum levels of service expected by residents and business and the preparedness and capacity of residents and businesses to pay for service improvements.

What the Nexus Survey told us ...

Resident and Businesses Attitude toward & Contact with the Council:

- 40% of Berrigan Shire residents have visited the Council's website,
- 11% accessed the Council's Facebook page and
- Almost 50% phoned the Council's offices in the last year (2014/15).

This compared with 44%, 6% and 72% of business respondents respectively.

Over 70% of survey respondents reported that the Council's website was easy to navigate and a similar proportion of phone callers obtained the information or action that they wanted.

- 25% of residents consider Berrigan's value for money for rates to be good or excellent,
- 33% consider it adequate
- 41% suggest a need for improvement.

The view from business respondents was similar however, 52% suggest a need for improvement.

Council Services of Highest Importance to residents and business

The top ten services of highest **Importance** to survey respondents were:

Residents	Businesses
Fire & Emergency services	Fire & Emergency services
Water supply & Sewerage	Water supply & Sewerage
Maintaining the public toilets	Main street & Town centre appearance
Road, Footpath & Drains maintenance	Road, Footpath & Drains maintenance
Garbage collection	Maintaining the public toilets
Provision of disabled facilities	Street cleaning
Main street & Town centre appearance	Garbage collection
Street lighting	Street lighting
Public parks & gardens	Economic & Business development
Reserves & Ovals maintenance	Recycling processes & practices

Resident and Business Satisfaction with Council Services

When asked to give a score from 0 to 10 to represent their level of overall, satisfaction with Berrigan Shire Council, residents in 2015 gave a mean score of 6.45, *slightly below the 6.7 recorded in 2010* and business respondents a mean score of 6.48, *similar to the 6.5 recorded in 2010*. Overall, close to 80% of residents and 90% of business respondents rated Council a score of 5 or higher.

The top ten services of highest **Satisfaction** amongst the respondents were:

Residents (Satisfaction)	Businesses (Satisfaction)
Early Childhood Intervention	Fire & Emergency services
Public Library (books & internet	Garbage collection
Public Library (meeting rooms)	Water supply & Sewerage
Fire & Emergency services	Open Council meetings
Garbage collection	Street cleaning
Public parks & gardens	Parking provision
Reserves & Ovals maintenance	Street lighting

Residents (Satisfaction)	Businesses (Satisfaction)
Public Swimming pools	Maintaining the Aerodrome
Street cleaning	Maintaining the public toilets
Water supply & Sewerage	Provision of disabled facilities

Slightly fewer residents thought the roads were improving rather than deteriorating (25% v 31%) with the remainder seeing no change (44%). Business respondents had a similar opinion with more observing deterioration than improvement (26% v 18%) and 55% not noticing any change.

More residents were satisfied with the quality (89%) of domestic water than the pressure (70%). Of the 114 residents dissatisfied, 30% would pay more for improved water pressure and 16% would pay more if both the quality and pressure improved.

Satisfaction with the performance of the Berrigan Shire Councillors during the past 12 months was positive amongst 60% of both residents and business respondents.

Similarly satisfaction with Council staff was very positive, especially for the Library, Food Safety & Public health, Community service, Administrative and Building & development staff.

Residents and Business Views on Economic Development:

More than 80% of residents and business respondents believe the Council, on behalf of the ratepayers, should offer incentives to attract substantial new businesses to the region.

Around 60% of business respondents consider that businesses generally have trouble getting staff with appropriate skills, training and experience; while 55% thought that the Shire was not doing enough for Economic development in the Shire.

The opportunity was taken to review opinions on the prospect of Berrigan Shire Council amalgamating with one or more of its neighbouring Councils, 53% of residents opposed the amalgamation (20% strongly), 15% neither supported nor opposed it and 26% supported the amalgamation. Amongst business respondents the findings were divided, with 39% supporting the amalgamation, 36% opposing it and 25% uncertain.

Those surveyed ...

The survey found around one third of households had children that were under 20 years of age with 20% of these households with children aged under 12 years. One third of the latter residents said that they needed Childcare.

- 27% of residents had lived in Berrigan Shire for 10 years or less,
- 32% for 11 to 25 years and 41% for more than 25 years.
- Newcomers to Berrigan Shire (within the last 5 years) had moved for a mixture of work, family and lifestyle reasons.

Satisfaction Survey Conclusion:

Overall satisfaction with Berrigan Shire had remained consistent with the previous survey conducted in 2010. Possible areas for improvement with a satisfaction rating below 7 include:

- Assistance with business development
- Planning scheme and development applications services
- Road, footpath and drain maintenance

A copy of the full survey and results is available on the Councils website at:

<http://www.berriganshire.nsw.gov.au/Portals/0/Residents/Community%20Survey%20Report%202015AppendixVI.pdf>



Berrigan Shire 2023 Report Card

This 'report card' answers firstly

- 'Did the Council and our communities do what they said they would do?

and secondly

- Is our community closer to achieving its preferred future? and
- How do we know this?

It does this by recognising that 'the foreseeable effect or likely impact of the actions taken by the Council or our community and reported in this Report Card are indicators of not just Council performance but are also measures of the contribution of the Council and our community toward the achievement of the strategic outcomes and objectives envisaged by *Berrigan Shire 2023*.

Sustainable natural and built landscapes

Strategic Objective:	Delivery Program Objectives
1.1 Support sustainable use of our natural resources and built landscapes	1.1.1 Coordinate strategic land-use planning and effective development assessment and control 1.1.2 Enhance the visual amenity, heritage and liveability of our communities
1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife	1.2.1 Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife
1.3 Connect and protect our communities	1.3.1 Coordinate flood levee, Council road network and storm water asset management and planning 1.3.2 Manage landfill, recycling and waste disposal

Headline/Key Performance Indicator: Reduction in Green House Gas Emissions

Target: No increase in ACF reporting of greenhouse emissions per person

Result: 2011

17.29 tonnes person

(Source : 2011 Australian Conservation Foundation)

(Berrigan Shire, 2023, p. 40)

Result 2016

Comparable Data is not available

Why is this an outcome indicator?

Our built landscape and its impact on our natural and social environment like our natural landscape needs future focused stewardship and management. In 2011 the overwhelming message from our communities was that our communities valued the Shire’s natural assets and advantages:

- Lifestyle
- The Murray River
- Irrigated Agriculture; and
- Tourism (Berrigan Shire, 2023, p. 13)

Actions taken by the Council and our communities that contribute to a reduction in Green House Gas emissions, therefore, contribute toward the measurement of Berrigan Shire 2023 Strategic Outcome sustainable use of our natural resources and built landscapes.

Actions taken by Council and community to reduce Greenhouse Gas emissions			
<i>Berrigan Shire 2023 What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Reduce, reuse & recycle organic and domestic waste	Household waste recycling	❖ Waste diverted from landfill	the Council through its recycling program has diverted 2,960 tonnes of waste from landfill
Use energy and water efficiently	Energy & Fuel	❖ Renewable Energy Use ❖ Alternative Fuel Use	the Council and its Committees have installed 448 solar panels generating during daylight hours approximately 114 kilowatts of electricity per day
Plant more trees	Environmental Reserves	❖ Revegetation projects	the Council spent \$20,000 on re-seeding and re-vegetation projects across 11 hectares
	Liveability	❖ No. of trees planted	has planted 225 street trees
Maintain nature strips & private reserves	Open Space Management & Recreation	❖ Council Managed Public Open Space ❖ Community Managed Public Open Space	the Council has mown 2,621ha hectares of open space – the equivalent of mowing the MCG 1,092 times The Council has slashed o its roadsides the equivalent of 10,168 hectares
Volunteer LLS projects	Environmental Reserves	❖ Participation rates in environmental projects	the Council in conjunction with Local Land Services participated environmental projects e.g.: Native Dog Swamp Project and Roadside Re-seeding Projects

Good government

Strategic Objective:

- 2.1 *Berrigan Shire* 2023 objectives and strategies inform Council planning and community led projects
- 2.2 Ensure effective governance by Council of Council operations and reporting
- 2.3 Strengthen strategic relationships and partnerships with community, business and government

Delivery Program Objectives

- 2.1.1 Council operations, partnerships and coordination of resources contribute toward implementation of *Berrigan Shire* 2023

Headline/Key Performance Indicator: Resident & Business Satisfaction

Target: No reduction resident and business satisfaction rating

Result: 2010

Resident Satisfaction: 6.7/10

Business Satisfaction: 6.5/10

(Source: 2015 Nexus Research)

Result: 2015

Resident Satisfaction: 6.45/10

Business Satisfaction: 6.48/10

Why is this an outcome indicator?

The development of a Community Strategic Plan establishes a new pathway for Councils, communities and individuals to become engaged and active in planning for the future wellbeing of our communities. Increasing the transparency of day to day Council operations and accountability for how we connect with, and report to our communities. And just as important as the plan, is the process which facilitates partnership, shared resourcing and the development of new opportunities (*Berrigan Shire*, 2023, p. 19)

Actions taken by the Council that contribute to resident and business satisfaction with Council services and partnerships therefore, contribute toward the measurement of Berrigan Shire 2023 Strategic Outcome Good Government

Actions taken by the Council to maintain or improve resident and business satisfaction			
<i>Berrigan Shire 2023 actions i.e.: What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years the Council
Implementation of Integrated Management System	Risk Management	❖ Integrated Management System	has implemented its integrated management system and received rebates from its insurers of \$102,056 over that period
Engaging communities in Berrigan Shire 2023 projects & initiatives	Integration	❖ Resident and Business Survey ❖ New or reviewed Council Strategies/Asset Plans integrated with and aligned with <i>Berrigan Shire 2023</i>	engaged Nexus Consulting to conduct a Telephone Survey rating the Satisfaction of 350 Residents and 101 Local Business Result: <ul style="list-style-type: none"> • 78% of surveyed residents rated their satisfaction with Council services as 5 or higher • 90% of surveyed business rated their satisfaction with Council services as 5 or higher developed 6 new Strategies integrated and aligned with <i>Berrigan Shire 2023</i> as part of the development of 6 new Strategies 4 Pedestrian and Mobility Plans 774 responses were received from residents, local business and other agencies through surveys, street stalls, public meetings and or focus groups

Actions taken by the Council to maintain or improve resident and business satisfaction			
<i>Berrigan Shire</i> 2023 actions i.e.: <i>What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years the Council ...
	Partnerships	❖ <i>Berrigan Shire</i> 2023 community & Council partnerships / projects	has partnered with 18 volunteer Committees of Management in the management of community infrastructure and facilities
Participating in region & cross border forums and initiatives	Strategic Partnerships	❖ Regional Partnerships ❖ Cross Border Activities	has through its participation in regional initiatives and competitive grant programs attracted additional funding \$ 2.6 million for Roads \$ 1.1 million for Community facilities

Supported and engaged communities

Strategic Objective

3.1 Create safe, friendly and accessible communities

3.2 Support community engagement through life-long learning, culture and recreation

Delivery Program Objectives

3.1.1 Build communities that are home to more families and young people

3.1.2 Facilitate all age healthy lifestyles and ageing in place

3.1.3 Strengthen the inclusiveness and accessibility of our community

3.1.4 Coordinate and facilitate the delivery of potable water, public health and safety services

3.2.1 Provide opportunities for life-long learning, cultural expression and recreation

3.2.2 Facilitate and partner with local communities in the development of township plans

Headline/Key Performance Indicator:

**No. of People reporting good or better self- assessed health status
Combined Social Economic Index of Advantage / Disadvantage**

Target:

Increase in the number of people reporting excellent self-assessed health status
Net Increase in the combined (Advantage/Disadvantage SEIFA)

2007-2008

(Annual Average rate / 100,00 persons)

Estimate of the number of people reporting excellent self assessed health status **67.8**

Estimate of the number of people reporting Fair or poor self-assessed health status **15.4**

SEIFA (Advantage/Disadvantage) ABS 2006 **980**

Result: 2011-2013

(Annual Average rate / 100,00 persons)

Estimate of the number of people reporting excellent self assessed health status **Not available**

Estimate of the number of people reporting Fair or poor self-assessed health status **16.2**

SEIFA (Advantage/Disadvantage) ABS 2011 **938**

(Source: 2016 PHIDU Social Atlas, Australian Bureau of Statistics SEIFA 2011)

Why is this an outcome indicator?

Supported and engaged communities’ welcome new members and value the wellbeing of all residents and the social connections that connect people to each other and place. Community wellbeing is also fostered through every day involvement in community activities. (Berrigan Shire, 2023, p. 20).

Actions taken by the Council that contribute to the self-assessed health status of residents and the social economic wellbeing of residents therefore, contribute toward the measurement of Berrigan Shire 2023 Strategic Outcome Supported and engaged communities

Actions taken by the Council and our community to increase the number of people reporting excellent self-assessed health status and to generate an improvement in the overall social and economic wellbeing of our communities			
<i>Berrigan Shire</i> 2023 actions <i>i.e.: What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Promote and support Community events	Community Events	❖ Community Events ❖ Attendance at community events	39 community development events were hosted by the Council e.g.: International Women’s Day, Youth Week, Children’s Week, Senior’s Week and Men’s Health Week. 36 community organizations, local schools, businesses or service Clubs partnered with the Council sponsoring or supporting in-kind community development events hosted by the Council Over 4,000 people participated in Council Community Events

Actions taken by the Council and our community to increase the number of people reporting excellent self-assessed health status and to generate an improvement in the overall social and economic wellbeing of our communities			
<i>Berrigan Shire</i> 2023 actions <i>i.e.: What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Planning for an Ageing population	Ageing & Liveability	❖ Access to services and facilities	\$326,085 has been spent improving pedestrian mobility and access in our towns
Water & Public Health	Environmental Health and safety	❖ Potable Water	residents used 1 Gigalitre of treated water the equivalent of 1,000 Olympic Sized Swimming Pools
Emergency Services	Environmental Health and safety	❖ Hazard Reduction	the Council issued 27 Notices of Intention to serve an Order for Land not in safe/healthy condition and 9 for provision of fire safety measures to premises
Library Services	Lifelong learning and Culture	❖ Membership per capita ❖ Lending	45% of the Shire's residents were members of the Council's Library Services of 133,998 items borrowed 1 Jul 2012-to 30 Jun 2016 members borrowed 133,998 items using their cards 63,207 times and ... In the past 12 month:s 43% of Shire residents used a Council library we lent 162 items to other libraries

Actions taken by the Council and our community to increase the number of people reporting excellent self-assessed health status and to generate an improvement in the overall social and economic wellbeing of our communities			
<i>Berrigan Shire</i> 2023 actions <i>i.e.: What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
<p>Be a volunteer</p> <p>Look out for each other</p> <p>Welcome new residents</p>	Community Health & Wellbeing	❖ Volunteerism	<p>29.5% of the Shire's residents over 15 years of age or 1,969 people – regularly volunteer compared to the New South Wales state percentage of 17% of residents aged 15 years and over</p> <p>The economic value of volunteerism is estimated to be in excess of \$5.5 million per annum</p> <p>Annual welcome BBQs / Events in Berrigan and Finley were hosted by the BDDA and Finley Soroptmist Club</p>
Use a park	Recreation	❖ Participation in physical activity x age	<p>Approximately 402,000 people visited sports grounds and Reserves managed by Council or Council Committees of Management</p> <p>30 sporting clubs and user groups regularly use Council recreation reserves</p>

Actions taken by the Council and our community to increase the number of people reporting excellent self-assessed health status and to generate an improvement in the overall social and economic wellbeing of our communities			
<i>Berrigan Shire</i> 2023 actions <i>i.e.: What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Join a club	Recreation	❖ Community Directory	the Council published a community directory identifying volunteer opportunities and local clubs in the wider district / region
Initiate or support a Town Plan Projectⁱⁱⁱ	Recreation Community Event Wellbeing	❖ No. Town Plan (2012 – 2016) projects completed	18 Town Plan projects were completed by service clubs, volunteers and community groups these included: Barooga Establishment and publication of community newsletter – Barooga Bulletin and continued success of Carols by Candlelight Berrigan – Installation of heritage plaques and continued growth of the Berrigan Men’s Shed Finley – establishment and ongoing success of the Finley Farmers Market Tocumwal – projects included the redevelopment of Visitor Information Centre, and the Big Breakfast

Diverse and resilient business

- 4.1 Invest in local job creation, retention and innovation
 - 4.1.1 Identify opportunities for strategic investment and job creation
- 4.2 Strengthen and diversify the local economy
 - 4.2.1 Partner with government and industry to renew and promote the development of the Shire's economic assets
 - 4.2.2 Support local enterprise through economic development initiatives
 - 4.2.3 Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications
- 4.3 Diversify and promote local tourism
 - 4.3.1 Implement the Berrigan Shire Visitor Events Plan
 - 4.3.2 Partner regional Tourism Boards
- 4.4 Connect local, regional and national road, rail and aviation infrastructure
 - 4.4.1 Develop and promote Berrigan Shire regional transport and freight infrastructure

Headline/Key Performance Indicator: ABS: Economic Index of Wellbeing

Target: No decrease in Economic Wellbeing Index

2006 Index of Economic Resources	982	2011 Index of Economic Resources	964
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(Source: Australian Bureau of Statistics SEIFA Indices 2006 & 2011)

Why is this an outcome indicator?

Local job creation driven by investment in innovation (new products/services) is needed to retain and attract skilled professionals and young people. Rural communities that offer lifestyle and professional opportunities are more successful in attracting and retaining a skilled workforce. A strong local economy is a buffer against globally exposed commodity agribusiness during drought or economic downtown. Tourism is a competitive industry sector with the drivers for growth being: a diverse range of local / regional experiences supported by contemporary marketing and promotion (Berrigan Shire, 2023, p. 22)

Actions taken by the Council that contribute to the economic wellbeing of residents and business therefore, contribute toward the measurement of Berrigan Shire 2023 Strategic Outcome Diverse and resilient business

Actions taken by Council and our communities to maintain economic wellbeing of our communities			
<i>Berrigan Shire 2023 actions</i> <i>i.e.: What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Strategic Investment	Economic & Industry Development	<ul style="list-style-type: none"> ❖ Value of Economic Development Projects undertaken by Council ❖ Multiplier Effect Jobs generated from Council/Grant income investment in Economic Development Projects 	Council's investment of \$342,423 from its Economic Development Reserve generated an additional 6 local jobs ^{iv}
Renewal of Economic Assets	Economic & Industry Development	<ul style="list-style-type: none"> ❖ Value of Economic Development Projects undertaken by Council 	<p>the Council paid \$342,423 from its Economic Development Reserve Fund to develop for sale lots of land at the Tocumwal Airpark</p> <p>the Council sold all lots developed and in doing recouped its investment returning funds to its Economic Development Reserve</p>
Economic Development Initiatives	Economic & Industry Development	<ul style="list-style-type: none"> ❖ Value of Industry Development Projects undertaken by Council 	15 Industry Development Projects were undertaken involving 149 participants
Engagement with Local Business	Economic & Industry Development	<ul style="list-style-type: none"> ❖ No. of projects undertaken with local Chambers of Commerce ❖ Time series attendance at Business Awards 	<p>3 major projects have been undertaken by the Council in partnership with local Chambers of Commerce</p> <p>56 businesses and or business personnel have been recognised through Councils Annual Business Awards</p>

Actions taken by Council and our communities to maintain economic wellbeing of our communities			
<i>Berrigan Shire</i> 2023 actions i.e.: <i>What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Visitor and Events	Tourism and Events	<ul style="list-style-type: none"> ❖ No. of Tourism Event Applicants that received Event funding ❖ Assessed economic value of events funded 	<p>\$94,944 has been granted to 14 local business and community groups for tourism related events</p> <p>Event program funding has generated 14.4 FTE additional jobs</p> <p>an additional \$120,000 included \$56,380 for Tourism Strategy development & delivery and \$41,302 in Regional Tourism contributions</p> <p>Domestic day visitors to the region spent on average \$169 per person</p>
Regional Transport & Freight Infrastructure	Regional Infrastructure	<ul style="list-style-type: none"> ❖ Value of Transport and Freight Infrastructure Projects undertaken by Council ❖ Multiplier Effect Jobs generated from Council/Grant income investment in Regional Transport & Freight Infrastructure Projects 	<p>The Council received \$2.63 million in additional funds to widen roads and upgrade facilities used by our Agricultural Industry</p> <p>and</p> <p>This funding with additional funds provided by the Council (\$870,000) generated 6 FTE jobs during the year of construction and 20^v ongoing local jobs due to increased activity in the facilities served and servicing grain handling facilities.</p>

Footnotes

ⁱ Berrigan Shire Council Monitoring Framework adopted by the Council 20 January 2016

ⁱⁱ Estimate Resident population 2015 <http://profile.id.com.au/berrigan>

ⁱⁱⁱ Town Plans – were developed by each town based on the preferred future for each town and while not the responsibility of the Council or formally adopted by a coordinating body in each town the plans were integrated with Berrigan Shire 2023 with service clubs, sporting clubs or similar nominating projects for inclusion in the town plan

^{iv} <http://economy.id.com.au/berrigan/economic-impact-assesment?IndkeyNieir49=40&ImpactType=1&Quantity=0.3> – based on .3 million expenditure public administration

^v <http://economy.id.com.au/berrigan/economic-impact-assesment?IndkeyNieir49=23&ImpactType=1&Quantity=3.5> – based on 3.5 million expenditure construction

2016

Appendix "E"
Appendix Annual Report
2015/2016

BERRIGAN SHIRE 2023 STATE OF THE ENVIRONMENT REPORT

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What are OLG's requirements for Council's State of the Environment Report?

State of the Environment Report

Included in annual report due 30 Nov in year in which an ordinary election is held	Reports on environmental issues relevant to the objectives for the environment established by the Community Strategic Plan. Must be prepared in accordance with the Guidelines.	s428A (Act)
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The State of the Environment report is due once every four years. It is to be included in the Annual Report in the year of the ordinary election. It must report on the environmental objectives in the Community Strategic Plan.

The legislative requirements have been amended to provide councils with the flexibility to prepare their State of the Environment Report in a way that enables councils to focus their resources on monitoring and reporting on environment issues that are of concern to their community and where the council may influence their management.

Councils should ensure that their State of the Environment Reporting is integrated with the Community Strategic Plan (Integrated Planning and Reporting Manual for local government in NSW 2013 p 136).

This is the first State of the Environment Report prepared by the Berrigan Shire Council reporting on the environmental objectives of the Community Strategic Plan. The environmental indicators and activity data in this report have been drawn from the Berrigan Shire Council's Monitoring Framework developed to

1. Measure and report on the implementation of the Community Strategic Plan: Berrigan Shire 2023
2. Inform preparation of Council's State of the Environment Report.
3. Inform the preparation of Council's End of Term Report.
4. Fulfil statutory requirements pursuant to *Local Government Act 1993*

Glossary

The following glossary defines the Council's roles and responsibilities in Community Strategic Plan development, implementation and reporting.

Advocate

- Representations made by the Council on behalf of the community to other agencies / levels of government

Facilitate

- Council coordinates and brings together stakeholders to collectively pursue a shared interest or service or to resolve an issue

Inform:

- Council distributes or publishes information produced by other agencies (eg. information pamphlets and temporary displays).
- Council commissioned reports, studies; surveys are published on its website, social media platforms, community notice boards and libraries etc.

Plan

- Process undertaken by Council establishing the overall direction and the objectives for the Local Government Area; also
- Includes how the Council will monitor and report on its activities and performance

Provide

- Service provided or a shared service purchased by the Council. A Council provided service may be fully funded by the Council or provided by the Council on behalf of the state government. If provided by the Council on behalf of the state government or Commonwealth Government the service may be fully or partly funded by other levels of government or unfunded. Examples of shared services purchased by Council include: Noxious Weed Management – Central Murray County Council, Arts/ Culture – South West Arts.

Partner

- Council partners with other agencies, community groups in the delivery of a Council provided service or activity provided by another agency or community group

Statutory

- Council as the local authority has a) statutory obligation to regulate and or ensure compliance with relevant legislation or statutory instrument.

Steward/Trustee

- ❖ Council is a steward of the community assets that make up our natural and built landscape. Community assets include: Council buildings, facilities, public space, reserves and our natural environment e.g.: forests, the river, remnant native vegetation and wildlife.

Berrigan Shire 2023: Headline / Key Performance Indicator Sustainable natural and built landscapes

Strategic Objective:

- 1.1 Support sustainable use of our natural resources and built landscapes
- 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
- 1.3 Connect and protect our communities

Delivery Program Objectives

- 1.1.1 Coordinate strategic land-use planning and effective development assessment and control
- 1.1.2 Enhance the visual amenity, heritage and liveability of our communities
- 1.2.1 Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife
- 1.3.1 Coordinate flood levee, Council road network and storm water asset management and planning
- 1.3.2 Manage landfill, recycling and waste disposal

Headline/Key Performance Indicator: Reduction in Green House Gas Emissions

Target: No increase in ACF reporting of greenhouse emissions per person

Result: 2011

17.29 tonnes person

(Source : 2011 Australian Conservation Foundation)

(Berrigan Shire, 2023, p. 40)

Result 2016

Comparable Data is not available

Why is this an outcome indicator?

Our built landscape and its impact on our natural and social environment like our natural landscape needs future focused stewardship and management. In 2011 the overwhelming message from our communities was that our communities valued the Shire's natural assets and advantages:

- Lifestyle
- The Murray River
- Irrigated Agriculture; and
- Tourism (Berrigan Shire, 2023, p. 13)

Actions taken by the Council and our communities that contribute to a reduction in Green House Gas emissions, therefore, contribute toward the measurement of Berrigan Shire 2023 Strategic Outcome sustainable use of our natural resources and built landscapes.

Actions taken by Council and community to reduce Greenhouse Gas emissions			
<i>Berrigan Shire 2023 What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Reduce, reuse & recycle organic and domestic waste	Household waste recycling	❖ Waste diverted from landfill	the Council through its recycling program has diverted 2,960 tonnes of waste from landfill
Use energy and water efficiently	Energy & Fuel	❖ Renewable Energy Use ❖ Alternative Fuel Use	the Council and its Committees have installed 448 solar panels generating during daylight hours approximately 114 kilowatts of electricity per daylight hours
Plant more trees	Environmental Reserves	❖ Revegetation projects	the Council spent \$20,000 on re-seeding and re-vegetation projects across 11 hectares
	Liveability	❖ No. of trees planted	the Council has planted 225 street trees

Actions taken by Council and community to reduce Greenhouse Gas emissions			
<i>Berrigan Shire 2023 What Council & the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 4 years
Maintain nature strips & private reserves	Open Space Management & Recreation	<ul style="list-style-type: none"> ❖ Council Managed Public Open Space ❖ Community Managed Public Open Space 	<p>the Council has mown 2,621ha hectares of open space – the equivalent of mowing the MCG 1,092 times</p> <p>The Council has slashed o its roadsides the equivalent of 10,168 hectares</p>
Volunteer LLS projects	Environmental Reserves	<ul style="list-style-type: none"> ❖ Participation rates in environmental projects 	<p>the Council in conjunction with Local Land Services participated in the following environmental projects</p> <ul style="list-style-type: none"> • Direct seeding on Travelling Stock Routes (TSRs) 60ha • Direct seeding on Mortons Road: 17ha • Revegetation on private property to connected areas of remnant vegetation: 8ha • Seed collection from private property Seed Production Areas: 2 sites. • Wetland management of Native Dog Swamp TSR – fencing, revegetation, interpretive signage, birdhide.

Indicators & Actions – State of the Environment Report



State of the Environment Reporting Measures and Indicators

Sustainable Natural & Built Landscapes	Indicators
Development Control	<ul style="list-style-type: none"> ➤ Development decisions reflect Local Environment Plan & Land Use Strategy ➤ Satisfaction rating Development Services
Heritage	<ul style="list-style-type: none"> ➤ Heritage Register ➤ The heritage values and character of significant buildings is assessed ➤ BSC Heritage Grants Program ➤ Council activities and community projects enhance visual amenity and the attractiveness of natural and built landscapes
Visual Amenity	<ul style="list-style-type: none"> ➤ Visual impact of new development and its relationship to surrounding landscape is assessed ➤ Council activities and community projects enhance visual amenity and the attractiveness of natural and built landscapes
Liveability	<ul style="list-style-type: none"> ➤ Development decisions reflect State Environmental Planning Policies aimed at enhancing liveability e.g: <i>BASIX, Housing for Seniors or People with Disabilities, State Environmental Planning Policy (Rural Lands) 2008 etc</i>
Fire	<ul style="list-style-type: none"> ➤ Area of Bushfire prone land ➤ Bushfire events ➤ Development decisions, where relevant, reflect Bushfire Protection Guidelines
Environmental Reserves	<ul style="list-style-type: none"> ➤ Area of Council retained Land for the Environment ➤ Roadside vegetation enhancement projects ➤ Area of Reserves managed by Council Committees ➤ Noxious Weed Management ➤ In-kind support community initiatives / projects – e.g.: Tidy Town NSW
Pest & Feral Animal Control	<ul style="list-style-type: none"> ➤ Pests
Asset Management	<ul style="list-style-type: none"> ➤ Value of Council flood protection, road, paths, bridges, storm water and water and drainage assets ➤ Replacement Cost ➤ Condition ➤ Life-Cycle Sustainability Indices
Waste	<ul style="list-style-type: none"> ➤ Waste to landfill ➤ Waste diverted from Landfill ➤ Illegal Dumping Complaints ➤ Quantity sent for recycling

Supported & Engaged Communities	Indicators
Environmental Health and Safety	<ul style="list-style-type: none">➤ Potable Water➤ Hazard Reduction
Open Space Management & Recreation	<ul style="list-style-type: none">➤ Resident Satisfaction with Open Space and Recreation facilities



Sustainable natural and built landscapes

CSP Objective	1.1 Support sustainable use of our natural resources and built landscapes
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Measure – Development Control

Development decisions made today about how we move around and between our communities and use our natural resources – the River, wildlife, forests, agricultural land and water shape the future of our communities. Council's Local Environment Plan 2013 is used by Council Officer's to coordinate land-use planning and control its development.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective sustainable use of our natural resources and built landscapes.

CSP Outcome	CSP Action Delivery Program Objective	1.1.1 Coordinate strategic land-use planning
	Sustainable Natural & Built Landscapes	Indicators
	Development Control	<ul style="list-style-type: none"> ❖ Development decisions reflect Local Environment Plan & Land Use Strategy ❖ Satisfaction rating Development Services ❖ Development Applications assessed and processed within statutory timeframes
Monitoring Measure		

Development Controls

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Environmental Services	Plan	Development decisions reflect Local Environment Plan & Land Use Strategy	No. & % of Development Applications received that comply with LEP & Land Use Strategy objectives	445 Development Applications have been received of these 98% comply with Council's LEP & Land Use Strategy Objectives
			No. of Development Applications received that do not comply with LEP & Land Use Strategy objectives	7 Development Applications have been received which do not comply with Council's LEP & Land Use Strategy Objectives
	Provide	Satisfaction rating Development Services	Community and Business Survey * Nexus Research 2015	74% of residents rate as 7 or higher their satisfaction with the Council's <i>Planning Scheme ,Building and Development Applications Service</i>
	Statutory	Development Applications assessed and processed within statutory timeframes	No & % of Development Applications assessed and processed within statutory timeframes	97% or 434 Development Applications have been assessed and processed within statutory timeframes

Sustainable natural and built landscapes

CSP Objective	1.1 Support sustainable use of our natural resources and built landscapes
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Measure – Visual Amenity

Visually the pleasant or normally satisfactory aspects of a location contribute to the overall character and the enjoyment of our natural and built landscapes. While it may be sometimes be difficult to place a value or attractiveness of the built landscape or natural landscape what we do know is that the visual appearance of our towns, streets, built and natural landscapes is important to residents or visitors.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective sustainable use of our natural resources and built landscapes.

CSP Outcome	CSP Action	1.1.2 Enhance the visual amenity, heritage and liveability of our communities
	Sustainable Natural & Built Landscapes	Indicators
Monitoring Measure	Visual Amenity	<ul style="list-style-type: none"> ❖ Visual impact of new development and its relationship to surrounding landscape is assessed ❖ Council activities and community projects enhance visual amenity and the attractiveness of natural and built landscapes

Monitoring Measure – Visual Amenity

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Environmental Services Environmental Services	Statutory	Visual impact of new development and its relationship to surrounding landscape is assessed	No.of Reports to Council for Development Consent that include visual impact assessment	8 Reports to Council have included a visual impact assessment
Council Operations	Provide	Council activities & community projects enhance visual amenity & the attractiveness of natural and built landscapes	Community and Business Surveys * Nexus Research 2015 No. of trees planted by Council in Council controlled reserves and open space	73% of residents rate as 7 or higher their satisfaction with the <i>Maintenance public parks & Gardens</i> 80% of residents rate as 7 or higher their satisfaction with the <i>Maintenance Main Street & Town Centres</i> 89% of residents rate as 7 or higher their satisfaction with the <i>Maintenance of Recreation Reserves & Ovals</i> 225 trees have been planted in Council controlled reserves or open space

Monitoring Measure – Visual Amenity

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Community Services	Facilitate	Council activities and community projects enhance visual amenity and the attractiveness of natural and built landscapes	Report on the projects undertaken by our communities that enhance the visual amenity and attractiveness of natural and built landscape	<p>The Council has provided in-kind and other support to the following community groups and projects:</p> <ul style="list-style-type: none"> • <i>Berrigan Conservation Group and Tidy Town Committee – NSW Tidy Towns NSW Entries and Projects 2012 -2016</i> • <i>Barooga Advancement Group – Bike / Walking Path</i> • <i>Barooga Botanic Gardens –</i> • <i>Tocumwal Foreshore Committee– Boat Ramp & Masterplan</i> • <i>Finley Lake Trust – Lake Stabilization Project</i> • <i>Finley Railway Park – Tree Planting / Soil Preparation</i>



Sustainable natural and built landscapes

CSP Objective	1.1 Support sustainable use of our natural resources and built landscapes
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Measure – Heritage

Development controls designed to facilitate assessment of the

- ❖ Historical significance
- ❖ Aesthetic significance
- ❖ Scientific significance; and
- ❖ Social significance

Of a location, object or building and the application of Conservation Orders ensures that natural and built heritage is protected and can therefore be appreciated and enjoyed by current and future generations.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective sustainable use of our natural resources and built landscapes.

CSP Outcome	CSP Action	1.1.2 Enhance the visual amenity, heritage and liveability of our communities
	Sustainable Natural & Built Landscapes	Indicators
Monitoring Measure	Heritage	<ul style="list-style-type: none"> ❖ Heritage Register ❖ Heritage values and character of significant buildings is assessed ❖ Heritage Grants Program ❖ Council activities and community projects enhance visual amenity and the attractiveness of natural and built landscapes

Monitoring Measure – Heritage

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Environmental Services	Statutory	Heritage Register	No. items BSC Heritage Register	55
			No. of new items BSC Heritage Register	1
	Statutory	The heritage values and character of significant buildings is assessed	No. of Reports to Council for Development Consent that include heritage assessment	4 reports to Council for Development Consent have included a Heritage Assessment
	Provide	BSC Heritage Grants Program	No. of Heritage Grant Applications received	18
No. of Heritage Grants recipients			16	
Corporate Services	Provide	Council activities and community projects that recognised heritage values of our natural and built landscapes	Expenditure Heritage Grants Grant Programs	Council
Community Services	Facilitate		Report on the projects undertaken by our communities that conserve and protect the heritage values of our natural and built landscape	<ul style="list-style-type: none"> • 53 Additional Heritage items were included in Local Environment Plan • Council has offered its Annual Heritage Small Grants Program

Sustainable natural and built landscapes

CSP Objective	1.1 Support sustainable use of our natural resources and built landscapes
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Measure - Liveability

Contemporary urban design and town planning incorporates the concept of liveability. It recognizes that the design of our homes, how streets are laid out and how we move about and between the built, natural and social environment impacts on community and individual wellbeing. A difficult concept to define its importance is best defined by the statement

Liveability is critical to the establishment of a sustainable community, if for no other reason than if it is not present people will not stay in the community¹

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective sustainable use of our natural resources and built landscapes.

CSP Outcome	CSP Action	1.1.2 Enhance the visual amenity, heritage and liveability of our communities
	Sustainable Natural & Built Landscapes	Indicators
	Liveability	❖ Development decisions reflect State Environmental Planning Policies aimed at enhancing liveability e.g., <i>Housing for Seniors or People with Disabilities, State Environmental Planning Policy (Rural Lands) 2008 etc</i>
Monitoring Measure		

Monitoring Measure – Liveability

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Environmental Services Community Services	Statutory	Development decisions reflect State Environmental Planning Policies aimed at enhancing liveability e.g: <i>Housing for Seniors or People with Disabilities, State Environmental Planning Policy (Rural Lands) 2008 etc</i>	No. & % of Reports to Council for residential Development Consent that reference applicable SEPP	5 reports prepared for Residential Development Consent have referenced applicable SEPP

CSP Objective	1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
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Measure – Bushfire/Fire

Bushfires are an intrinsic part of the Australian environment. Our natural ecosystems evolved with fire, and the landscape along with its biological diversity, is shaped by fire. Many of the LGA's native plants are fire prone, combustible and dependent on fire to regenerate. Therefore controlled and planned burns are required to retain diversity and preserve the health of natural landscapes. Bushfires and controlled burns can also impact negatively on wildlife and add to the LGAs greenhouse gas emissions.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective retaining the diversity and preserving the health of our natural landscapes and wildlife.

CSP Outcome	CSP Action	1.2.1 Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife
	Sustainable Natural & Built Landscapes	Indicators
Monitoring Measure	Fire	<ul style="list-style-type: none"> ❖ Bushfire events ❖ Development decisions, where relevant, reflect Bushfire Protection Guidelines

Monitoring Measure – Fire

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Council Activity /Service	Role	Indicator	Activity Data	Source
		Bushfire Events	No. of Bushfire Events	199
Environmental Services	Statutory	Development decisions, where relevant, reflect Bushfire Protection Guidelines	No. of new buildings meeting Planning for Bushfire Protection Guidelines	9 new buildings have been constructed meeting Bushfire Protection Guidelines

CSP Objective	1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
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Measure – Environmental Reserves

Environmental reserves enhance and protect the bio-diversity of our natural landscape. Sustainable conservation and management of our natural landscape recognises that ecological character and natural variability of our eco system is best understood in-situ. Environmental reserves are also used to promote the re-establishment of indigenous vegetation and wildlife and need protection from invasive species that reduce the productivity of natural landscapes and wild life bio-diversity.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective retaining the diversity and preserving the health of our natural landscapes and wildlife.

CSP Outcome	CSP Action	1.2.1 Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife
	Sustainable Natural & Built Landscapes	Indicators
Monitoring Measure	Environmental Reserves	<ul style="list-style-type: none"> ❖ Roadside vegetation enhancement projects ❖ Reserves managed by Council Committees ❖ Noxious Weed Management

Monitoring Measure – Environmental Reserves

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
	Provide	Roadside vegetation enhancement projects	No. of roadside vegetation projects	<p>In the past 12 months the Council has worked with Local Land Services on the</p> <ul style="list-style-type: none"> • Cool burn on two TSRs to reduce weed biomass and encourage regeneration of native grasses: 45ha • Direct seeding on TSRs: 60ha • Direct seeding on Mortons Road: 17ha • Revegetation on private property to connected areas of remnant vegetation: 8ha • Seed collection from private property Seed Production: 2 sites.
Corporate Services	Steward	Reserves managed by Council / Committees	Area of Land Managed by Council Committees	<p>Council and Volunteer Committees of Management have maintained</p> <ul style="list-style-type: none"> • 41 Reserves or • 375 hectares of open space

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Environmental Services Statutory Noxious Weed Management			Local Land Services	<p>In the past 12 months Council has worked with Local Land Services on</p> <ul style="list-style-type: none"> • Noxious weed control along travelling stock routes (TSRs): 182ha • Environmental weed control (date palm & galena) on ~4 TSRs • Sandhill management (weed control for Aboriginal cultural heritage site management and NRM): 19ha

CSP Objective	1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife
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Measure – Pest & Feral Animal Control

Common pests include rabbits, foxes, mice and feral dogs and cats. Council works with community groups, and state agencies responsible for pest and feral animal control. Pests may outcompete and can prey on native wildlife. Further, pests may also damage buildings, public reserves, and native vegetation.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective retaining the diversity and preserving the health of our natural landscapes and wildlife.

CSP Outcome	CSP Action	1.2.1 Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife
	Sustainable Natural & Built Landscapes	Indicators
	Pest & Feral Animal Control	❖ Pests

Monitoring Measure – Pests

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Environmental Services	Provide	Pest Management	Report on Pest Management Activities Undertaken	In conjunction with Local Land Services rabbit, fox baiting and corrella control projects have been undertaken
			Projects undertaken with Local Land Services	<p>In the past 12 months Council has worked with Local Land Services on</p> <ul style="list-style-type: none"> • Fox baiting on travelling stock reserves (TSR) • Noisy Miner culls on TSRs to encourage small woodland birds to re-establish within on ~10 TSRs. Woodland bird surveys on these site as well.

CSP Objective **1.3 Connect and protect our communities**

Measure – Asset Management

The built and natural landscape impacts our natural and social environment. It needs future focused stewardship to achieve a balance between natural landscape and the built landscape. Prone to weather events (severe storms, flood, drought, and heat) an important element is life-cycle and future focused stewardship and management of Council's portfolio of built assets that contribute directly to the sustainability of our natural and built landscapes; and how we safely use and move around the natural and built environment.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective the connection and protection of our communities

CSP Outcome	CSP Action	1.3.1 Coordinate flood levee, local road, water, sewer and stormwater asset management and planning
	Sustainable Natural& Built Landscapes	Indicators
Monitoring Measure	Asset Management	❖ Management of Council flood protection, road, paths, bridges, storm water and water and drainage assets

Monitoring Measure – Asset Management

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Technical Services	Provide	Management of Council flood protection, road, paths, bridges, storm water and water and drainage assets	❖ Value of Council flood protection and associated road, paths, bridges, storm water and water and drainage assets	Written down value \$23.138 m In the past 12 months \$1.078 m expended upgrading Storm Water & Drainage
			❖ Replacement Cost flood protection, road, paths, bridges, storm water and water and drainage assets	\$31.6 m

CSP Objective 1.3 Connect and protect our communities

Measure – Waste

The control of litter, illegal dumping and unsafe disposal of toxic materials is central to the sustainable and safe use of our natural and built landscapes. Council operates two landfill sites designed to minimise environmental harms from waste disposal. In partnership with our communities it also aims to conserve resources through its support for community initiatives preventing waste and which encourage use of Council's recycling program aimed at reducing hard rubbish in landfill.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective the connection and protection of our communities

CSP Outcome	CSP Action	1.3.2 Manage landfill, recycling and waste disposal
	Sustainable Natural& Built Landscapes	Indicators
	Waste	<ul style="list-style-type: none"> ❖ Waste to landfill ❖ Waste diverted from Landfill sent for recycling ❖ Illegal Dumping Complaints
Monitoring Measure		

Monitoring Measure – Waste

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Technical Services	Provide	Waste to Landfill	Volume of Waste to Landfill	8,200 tonnes of waste has been placed in Council landfills
		Illegal Dumping Complaints	No. of Illegal Dumping Complaints	20 Complaints of illegal dumping have been received and actioned by the Council
		Quantity sent for Recycling	Volume of diverted waste that is recycled	5,820 tonnes of waste diverted from landfills has been recycled



Supported and engaged communities

CSP Outcome	Supported & Engaged Communities	Indicators
	Environmental Health and Safety	<ul style="list-style-type: none"> ❖ Potable Water ❖ Hazard Reduction
	Open Space Management & Recreation	<ul style="list-style-type: none"> ❖ Resident Satisfaction with Open Space and Recreation facilities

CSP Objective 3.1 Create safe, friendly and accessible communities

Measure – Environmental Health & Safety

Council provides a range of environmental health services managing environmental hazards with the potential to impact on the health and wellbeing of our communities. The supply of potable water is central to the overall health and wellbeing of our communities as is the timeliness and responsiveness of services engaged in coordinated response to environmental hazards or emergencies.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective create safe, friendly and accessible communities.

CSP Outcome	CSP Action	3.1.4 Coordinate and facilitate the delivery of potable water, public health and safety services
	Supported & engaged communities	Indicators
Monitoring Measure	Environmental Health & Safety	<ul style="list-style-type: none"> ❖ Potable water ❖ Hazard Reduction

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Technical Services	Plan Provide	Potable Water	% of Rateable Properties with access to potable water	98% of Rateable properties have access to potable water
Environmental Services	Statutory		No. of Water Quality Alerts issued	0 Water Quality alerts has been issued
			Waste Water recycling	78% of Waste Water is recycled
Environmental Services	Statutory Provide	Hazard Reduction	Report on Hazard Reduction activities including the No. of Notices Issued	<p>The Council received 200 Complaints from residents and ratepayers reporting hazards on neighbouring and adjoining properties</p> <p>The Council issued 27 Notices of Intention to serve an Order for Land not in safe/healthy condition and 9 for provision of fire safety measures to premises</p>

CSP Objective	3.2 Support community engagement through life-long learning, culture and recreation
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Measure – Open Space Management & Recreation

Our parks and green spaces provide opportunities for all members of our community to come together, share or simply just enjoy the social and health benefits of being outdoors. Council's commitment to town plans and community management and stewardship through Section 355 Committees of Management also ensures ongoing community engagement and ownership and high standard of presentation for the many parks and reserves enjoyed by Shire residents and visitors.

Monitoring this measure, therefore, contributes toward measurement of Berrigan Shire 2023 Strategic Objective support community engagement through life-long learning, culture and recreation

CSP Outcome	CSP Action	3.2.1 Provide opportunities for life-long learning, cultural expression and recreation 3.2.2 Facilitate and partner with local communities in the development of township plans
	Supported & engaged communities	Indicators
Monitoring Measure	Open space management and recreation	❖ Appearance of public space

Council Activity /Service	Role	Indicator	Activity Data	In the past 4 years ...
Technical Services	Provide Steward	Resident Satisfaction with Open Space and Recreation facilities	Satisfaction with Recreation & Sports Facilities provided by the Council	72% of residents surveyed by Nexus research rated their level of satisfaction on a scale from 0- 10 as 7 or higher

¹ Ling, Hamilton & Thomas (2006) *What makes a City Liveable?* <http://crcresearch.org/case-studies/case-studies-sustainable-infrastructure/land-use-planning/what-makes-a-city-liveable>

Berrigan Conservation Group & Tidy Town Committee

A Committee of Berrigan Shire Council



President · Mark Ryan Ph 3058858222
Secretary Mrs Carol Cottam Ph 03 58852234
2-4 Memorial Place Berrigan 2712

SEPTEMBER 16th 2016

General Manager
Rowan Perkins
Berrigan Shire Council
PO Box 137
Berrigan NSW 2712

Dear Mr. Perkins

As you would be aware our committee has been approached by the Berrigan community to help establish a community garden in the town.

Finding a suitable site that ticks all the boxes has been challenging. The latest suggestion is to use the road verges on the closed end of Barooga street. (between the Berrigan Public School and the Caravan Park)

We are aware that the road is to be kept clear for emergency vehicles and feel this would not be an issue.

We are writing to BSC to ask for permission and guidelines for the construction of a community garden for the Berrigan Towns people.

Looking forward to your reply

Yours sincerely

Mark Ryan

BERRIGAN SHIRE COUNCIL	
19 SEP 2016	
FILE	_____
REFER TO	SA
COPY TO	_____
ACTION / CODE	
ACKNOWLEDGE Y / N	

BSC



Operational Plan 2016 – 2017
September Quarterly Review
2016






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Reading this report

The traffic light review format provides a visual update on the status of Council's Annual Operational Plan and Council's progress toward full implementation of its 4-year Delivery Program. It should be read in accordance with the following key:

Key

				
Complete	On Target	Not on Target	Past Due	No Status / Deferred

Additional information in the Delivery Program and Operational Plan Performance Review and Progress Report includes:





1. A Year to Date (YTD) assessment by the responsible Council Officer of progress toward completion and or the achievement of the set target
2. Comments from the Responsible Council Officer highlighting service achievements and or the challenges relevant to the Council operation and action being reported and its status


The following table provides a summary by strategic outcome and the year to date status of Council's 2016/17 Annual Operational Plan.

	Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
Sustainable natural and built landscapes	0	14	1	0	0	15
Good government	0	13	0	0	1	14
Supported and engaged communities	0	17	0	0	1	18
Diverse and resilient business	1	16	0		0	17
Total Actions	1	60	1	0	2	64



Sustainable Natural and Built Landscapes

Support sustainable use of our natural resources and built landscapes





DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.1.1	Coordinate strategic land-use planning and effective development assessment and control	1.1.1.1	Increase community awareness regarding development application process	Development Manager	Improved community satisfaction with Development Services	25%		
1.1.1	Coordinate strategic land-use planning and effective development assessment and control	1.1.1.2	Process and approve / refuse development applications in accordance with relevant legislation, codes and policies	Development Manager	Effective and timely assessment of development applications	25%		
1.1.2	Enhance the visual amenity, heritage and liveability of our communities	1.1.2.1	Continue Annual Heritage Grants Program	Development Manager	Enhancement of the conservation value of heritage items	25%		Application deadline extended for one month
1.1.2	Enhance the visual amenity, heritage and liveability of our communities	1.1.2.2	Continue rolling program of works – town entrances	Director Technical Services	Improved visual amenity and attractiveness of our towns and major town entrances	25%		Tree planting completed in Tocumwal and Finley, Consultants progressing signage for Tocumwal and Finley. Consultant engaged to undertake community consultation in Berrigan and Barooga.





DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.1.2	Enhance the visual amenity, heritage and liveability of our communities	1.1.2.3	Continue development of Tocumwal Foreshore Improvement Plan and its integration with Tocumwal Town Entrance Project	Director Technical Services	Optimise use and improve amenity, pedestrian mobility and connection between River, the town entry and Foreshore Reserve	30%		Plan has been adopted by Council and funding avenues are currently being pursued.

Retain the diversity and preserve the health of our natural landscapes and wildlife

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.1	Contribute to Central Murray County Council	Development Manager	County Council delivery of the Shire's weed eradication and control program/s	25%		
1.2.1	Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.2	Participation in roadside vegetation enhancement projects	Development Manager	Enhanced bio-diversity in linear reserves	25%		




Connect and protect our communities

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.1	Develop and implement asset management plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails	Director Technical Services	Service levels met as set out in adopted Asset Management Plans	70%		While Asset Management Plans for Levees, Stormwater, Roads and Footpaths are up to date the Asset Management Plans for Water and Sewer are not and require updating.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.2	Design, construct and maintain stormwater systems that safely capture and remove water	Director Technical Services	Service levels met as set out in adopted Storm water Asset Management Plan	70%		Major Stormwater projects are currently being completed and there are several smaller jobs to be completed this financial year.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.3	Design, construct and maintain flood protection network	Director Technical Services	A flood levee protection network that prevents inundation of Tocomwal and Barooga from recognized flood levels	80%		Flood Levee Owners Manual is almost completed and a capital works program is being developed for consideration in future budgets.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.4	Continue remediation Tocomwal Foreshore Levee	Director Technical Services	Remediation works prevents inundation of Tocomwal from recognized flood levels	50%		Maintenance works carried out as required. Capital works program for identified defects is being developed for consideration in next budget.





DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.5	Maintain the safety of Council roads and walkways	Director Technical Services	Asset Management Plan identified service levels and standards are met	25%		Defects identified in inspection process and rectified within adopted response times.
1.3.1	Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.6	Exercise delegated functions Road Act 1993	Director Technical Services	Local roads are managed in accordance with the Act	25%		Functions exercised as required.
1.3.2	Manage landfill, recycling and waste disposal	1.3.2.1	Reduce waste in landfill	Environmental Engineer	Develop a local waste management strategy that identifies waste diversion targets and realistic benchmarks	25%		
1.3.2	Manage landfill, recycling and waste disposal	1.3.2.2	Deliver township garbage collection and street cleaning services	Environmental Engineer	Instigate & manage a waste collection contract to ensure garbage collection	25%		




Good Government





Berrigan Shire 2023 objectives and strategies inform Council planning and community led projects

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.1	Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation and review of Berrigan Shire 2023	Strategic and Social Planning Coordinator	Increase in resident, local business and other agencies participation in opportunistic and targeted engagement	20%		Commenced desk top review of Berrigan Shire 2023 - compiled and collated data for End of Term Report and State of Environment Report. Community Engagement Strategy and formal review of Berrigan Shire 2023 to be led by new Council
2.1.1	Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.2	Continue to evaluate Fit for the Future options to determine contribution toward implementation of Berrigan Shire 2023	General Manager	Sustainable Council contributing toward the implementation of Berrigan Shire 2023	25%		Continuing to wait for OLG to confirm process to be declared "Fit for the Future" on the basis of scale and capability.
2.1.1	Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2023	2.2.1.3	Implement Community Engagement Strategy and complete the development of Berrigan Shire 2027 - new CSP	Strategic and Social Planning Coordinator	Residents, local business and other agencies engaged in the development of Berrigan Shire 2027	0%		Due to commence 2nd Quarter 16/17 Financial Year

Ensure effective governance by Council of Council operations and reporting




DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.2.1	Meet legislative requirements for Council elections, local government and integrated planning and reporting	2.2.2.01	Provide facilities and support including financial to elected Council	General Manager	The leadership skills, experience and knowledge of Councillors is used	25%		Councillor inductions being completed. all reporting requirements all being met
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.02	Implement and further develop the Berrigan Shire Integrated Management System	Enterprise Risk Manager	Standardised documentation and review of Council operations	25%		The IMS has extended to include Mine Management.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.03	Coordinate Council investments, financial management operations and processing	Finance Manager	Effective management of Council investments and finances	25%		Annual Financial Statements complete, audited and adopted by the Council. Unqualified Audit Opinion received. Ranked 16 in NSW for timely submission of statements. Financial Data Return complete.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.04	Deliver responsive customer service	Director Corporate Services	Customers satisfied by Council response	25%		Social media program now mature. Customer requests system operating.




DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.05	Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2013-2017	Director Corporate Services	A workforce with the competencies needed to implement the Shire's 4-year Delivery Program	25%		Corporate training day scheduled for November.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.5.1	Implement Equal Employment Opportunity Policy and Plan 2014 - 2018	Director Corporate Services	Workplace free from discrimination providing opportunities for all existing and future employees	25%		Policy and plan in place and operating
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.06	Provide information technology and associated support for Council operations in line with Information Technology Action Plan	Finance Manager	Efficient operation of Information Technology Systems supporting other Council Services	25%		Progressing in line with plan. Issues with the provision of new equipment for Councillors have been addressed. Roll-out of new PCs in the Administration Office underway. Development of new website ongoing with proposed launch early 2017. New Asset Management systems under active consideration.





DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.07	Coordinate the delivery and management of Shire records and communications	Director Corporate Services	Effective records management system	25%		New website under development. Records management ongoing. 3 GIPA requests to date this reporting year.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.08	Maintain and sustainably re-develop existing infrastructure and community assets	Director Corporate Services	Council owned community infrastructure and assets are sustainably maintained and developed	25%		Finley School of Arts redevelopment underway with architect commissioned.
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.09	Coordinate and manage maintenance and renewal of Council plant and equipment	Director Technical Services	Ongoing maintenance and renewal of Council plant and equipment	25%		Plant renewed in accordance with replacement program and maintained as required
2.2.2	Council operations support ethical, transparent and accountable corporate governance	2.2.2.10	Coordinate the ongoing review and development of Council and Operational procedures	Director Corporate Services	Regular review and update of Council Policies and associated Operational Procedures	25%		Review of procurement procedures almost complete. Review of human resources procedures to follow



Supported and Engaged Communities

Create safe, friendly and accessible communities

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.1	Build communities that are home to more families and young people	3.1.1.1	Support and promote the healthy development and wellbeing of children and young people	Director Corporate Services	Local projects and programs are established to support and promote the healthy development and wellbeing of children and young people	25%		Progressing. Skatepark at Tocumwal officially open. Early Childhood Intervention service continuing to service over 60 clients. Library service offering School Holiday programs, regular storytime and other child-focused activities.
3.1.1	Build communities that are home to more families and young people	3.1.1.2	Deliver on behalf of the funder Shire based Early Childhood Intervention Services	Director Corporate Services	Delivery of Early Childhood Intervention Services in Berrigan Shire and the ex Jerilderie and Urana LGAs	25%		Service continuing at present. A review of its medium-term sustainability under the NDIS model is underway
3.1.1	Build communities that are home to more families and young people	3.1.1.3	Coordinate in partnership with Early Childhood Service providers the development of an Annual School readiness Expo in each town	Strategic and Social Planning Coordinator	Increased awareness of community resources - early years transition to school	0%		Planning to commence 3rd Quarter of 16/17 Financial Year





DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.1	Review the Liveability and Healthy Ageing Strategy	Strategic and Social Planning Coordinator	Council facilities and services support all residents including aging and disabled residents health, mobility and their economic / social participation in community life	10%		Commenced planning review of Liveability and Healthy Ageing Strategy. Attended Workshop Regional Integrated Planners Network Wagga Wagga inclusion of healthy lifestyles and built environment - in review of Council Strategies. Also investigating option of updating current Strategy to meet requirements of Disability Action Plan - after workshop held by LGNSW at Jerilderie September 2016
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.3	Provide recreation facilities which support active lifestyle and ageing place	Director Corporate Services	Council recreation facilities support active lifestyle and ageing place	25%		Council continuing to provide high quality recreation facilities in all communities, despite heavy rainfall in period. Swimming pools gearing up for start of season.
3.1.2	Facilitate all age healthy lifestyles and ageing in place	3.1.2.4	Develop Disability Action Plan and Strategy	Strategic and Social Planning Coordinator	Disabled residents / visitors their carers and families experience improved access to a range of Council and community facilities, events and services	10%		Statutory Plan that is due 30 June 2016. Investigating options for amendments to Ageing and Livability Strategy to meet statutory requirements.


DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.3	Strengthen the inclusiveness and accessibility of our community	3.1.3.1	Promote the social and economic wellbeing of Shire residents through social planning and community development activities	Strategic and Social Planning Coordinator	Annual program of social planning and community development activities implemented	25%		Commenced planning with local service clubs and schools - Childrens Week - third week in October. Three separate events and Mud Run to be held at Finley. Liaised with YMCA Vic on Skate Park opening due to be held 2nd week of school holidays.
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.1	Ensure potable water and sewer network is safe and functional	Environmental Engineer	Safe potable water for human consumption and health Water and Sewer networks are managed to maximise operational functions	25%		
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.2	Monitor, control and report upon environmental contaminants and public health hazards - water, fire, refuse, buildings and air	Development Manager	Safer and healthier communities	25%		
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.3	Coordinate and facilitate local emergency management committee	Director Technical Services	Committee coordinated and facilitated	35%		Meetings held on time and facilitated

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.4	Develop and maintain local cemeteries and associated infrastructure	Director Corporate Services	Cemeteries progressively developed to meet demand. Routine maintenance conducted	25%		Operation of cemeteries ongoing
3.1.4	Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.5	Control and promote responsible ownership of companion animals	Development Manager	Negative impacts & disturbance caused by companion animals reduced	25%		

Support community engagement through life-long learning, culture and recreation




DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.1	Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018	Library Manager	A Library Service meeting the needs of its community	25%		<p>Generally the Loans, Door Count and WiFi use are pretty steady. Berrigan Library is the strongest user of WiFi. Overall a busy quarter with all staff working toward eSmart Accreditation. Additional activities in all branches included: Guest Children's Book Authors Davina Bell and Jane Godwin their visits were very well received by all children.</p> <p>A colouring-In competition for Children's Book Week was also held with all Y3 & 4 students in Shire invited to compete with Library Services children's activities completed by Sep/Oct Holiday Program: 'Mobile Mayhem' For older residents the Wrap with Love program continued with a total of 7122 knitted squares produced by Kintters and Knatter - Barooga: 300 squares; Berrigan: 1738 squares, Finley 1115 squares and in Tocumwal 396 squares</p>

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2	Strengthen community engagement and participation in Council activities	Strategic and Social Planning Coordinator	Increased resident engagement in Council activities	0%		Desk top review of engagement activities undertaken in the past three years - for End of Term Report. Social media and online surveys, and focus groups effective medium - for issue based engagement
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2.2	Implement Council Volunteer Strategy and Action Plan 2012 - 2016	Director Corporate Services	Volunteers engaged and retained	25%		Implementation ongoing. To be reviewed this reporting year
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2.3	Lead strategic management of recreation and open space assets and facilities	Director Corporate Services	Strategic management of recreation and open space assets and facilities	25%		Progressing. Tocumwal Foreshore masterplan adopted. Finley Showgrounds and Sporting Complex developing plan for future.
3.2.1	Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.3	Financially contribute to and support South West Arts programs and activities	Director Corporate Services	South West Arts delivery of Shire based Arts program/s and activities	25%		2016/17 contribution to South West Arts paid. The "Threads of our Communities" program on going. The "Passing Parade" about to start. "Bordertowns" project with Outback Theatre for Young People under development.




DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.2.2	Facilitate and partner with local communities in the development of township plans	3.2.2.1	Coordinate and align community projects and activities with township plans	Strategic and Social Planning Coordinator	Increased resident engagement in town plan development and implementation	10%		Liaison with Berrigan Tidy Towns re: policy frameworks needed for Community Garden project



Diverse and Resilient Business

Invest in local job creation, retention and innovation






DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.1.1	Identify opportunities for strategic investment and job creation	4.1.1.1	Support the development of Agriculture Industry	Economic Development Officer	Diverse and sustainable Agriculture Industry	25%		Working with some local producers in the development of the Live, Work and Invest brochure. Updated ID data shared with industry via Riverine Plains R and D Group.
4.1.1	Identify opportunities for strategic investment and job creation	4.1.1.2	Support collaborative planning, shared resourcing in local industry and promotion of business and development projects	Economic Development Officer	Council facilitation of industry networks / collaborative projects and shared resourcing	25%		
4.1.1	Identify opportunities for strategic investment and job creation	4.1.1.3	In conjunction with local business and employers develop an innovative industry and local skills retention and employment prospectus	Economic Development Officer	Industry groups, potential employers and local business have relevant information on industries and local skills	50%		Live Work and Invest brochure is being compiled - waiting for new photography that has been delayed due to the weather. 2016 Youth Futures Expo held in July. Student feedback sheets would suggest this was a very successful event and a format that works well for the students. Focus was on careers in the Emergency Services and the Entertainment Industry.

Strengthen and diversify the local economy

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.2.1	Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.1	Review and develop new Berrigan Shire Economic Development Plan	Economic Development Officer	Economic Development Plan actions included in Annual Operational Plan	25%		
4.2.1	Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.2	Develop and implement action plan to promote business opportunities, location advantages and competitiveness of Tocumwal Aerodrome and its industrial precinct	Economic Development Officer	Action Plan completed and prospectus developed	25%		Social Media updates continue and preparation for release of phase 3 continues
4.2.1	Partner with government and industry to renew and promote the development of the Shire's economic assets	4.2.1.3	Lobby NSW Parks for investment in the enhancement of facilities and signage in and around National and Regional Parks	Economic Development Officer	Upgraded signage and facilities National Parks	100%		




DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.2.3	Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.2	Facilitate the effective operation of Chambers of Commerce, Tourism Associations and other business groups through the development and implementation of business plans	Economic Development Officer	Strategic approach to local jobs and business growth	25%		Berrigan Shire Chamber Presidents Group continues to meet bi-monthly. This meeting and the action items of this group is facilitated by Berrigan Shire staff.
4.2.3	Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications	4.2.3.3	Host Business and Environment Awards during business week	Economic Development Officer	Local business is recognised by nominations and Award attendance	0%		


Diversify and promote local tourism

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.3.1	Implement the Berrigan Shire Visitor Events Plan	4.3.1.1	Develop and implement Council Event Funding Policy	Economic Development Officer	A strengthened plan for supporting events based on evidence from the review	25%		Event Funding policy changes have been implemented following the review of the program in April 2016.
4.3.1	Implement the Berrigan Shire Visitor Events Plan	4.3.1.2	Provide support to event proponents and organisers.	Economic Development Officer	Increase in the number of successful events, proponents and organisers. Increased attendance local events	25%		Marketing planning with the Barooga Classic Pairs event. Liaise with Massive Murray Paddle
4.3.1	Implement the Berrigan Shire Visitor Events Plan	4.3.1.3	Facilitate use of Tocumwal Aerodrome for aviation and other events	Director Technical Services	Maintain the Tocumwal Aerodrome Management Plan and approve events in compliance with same	25%		Aerodrome available and used. Recently hosted the National Aerobatic Championships
4.3.2	Partner regional Tourism Boards	4.3.2.1	Maintain membership and benefit of regional tourism boards to increase local visitation and economic activity	Economic Development Officer	Regional and interstate marketing and promotion of Shire's tourism products and services	25%		Continued participation with the Murray Regional Tourism Board. Visitation statistics for year end June 2016 show a decline in visitation most likely attributable to the 4 month outbreak of blue green algae.
4.3.2	Partner regional Tourism Boards	4.3.2.2	Implement the Berrigan Shire Tourism Strategy and Action Plan 2014 - 2018	Economic Development Officer	Stronger local tourism industry	25%		Berrigan Shire is working with the Southern Riverina News and local operators to develop a new visitor Guide

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.3.2	Partner regional Tourism Boards	4.3.2.3	Encourage and support local tourism body / operator activities which, foster and promote increased local tourism industry growth and development	Economic Development Officer	Stronger local tourism industry	25%		A few local operators have participated in marketing activity offered by the MRTB.

Connect local, regional and national road, rail and aviation infrastructure

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.1	Continue development of the Tocumwal Intermodal precinct	Economic Development Officer	Improved access to Port of Melbourne and national freight hubs	25%		Continue to support businesses within the precinct. Silo Rd upgrade completed
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.2	Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports	Economic Development Officer	Increased use of Tocumwal inter-modal facility	25%		Support business operators within the precinct in their dealings rail infrastructure owners.
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.3	Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley highways particularly the Shepparton bypass	Economic Development Officer	Increased use of Tocumwal inter-modal facility	25%		Berrigan Shier Council has accepted an invitation to be a member of the Newell Highway taskforce. EDO will fill this position.

DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.4.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.4.1.4	Operate the Tocumwal Aerodrome	Director Technical Services	Operated in accordance with CASA regulations and Tocumwal Aerodrome Management Plan. Maintained in accordance with Corporate and Community Facilities Asset Management Plan	25%		Aerodrome Operational



Mr Rowan Perkins
 General Manager
 Berrigan Shire Council
 PO Box 137
 BERRIGAN NSW 2712

BERRIGAN SHIRE COUNCIL	
01 NOV 2016	
FILE	
REFER TO	GMDOS
COPY TO	
ACTION / CODE	
ACKNOWLEDGE Y / N	

Dear Mr Perkins

Public Library Funding Strategy 2016/17

The State Government has allocated \$28.322 million to the provision of public library services in 2016/17. Your council is now invited to apply for the 2016/17 Library Subsidy and Local Priority Grant.

Under the Public Library Funding Strategy 2016/17 Council will receive:

Subsidy @ \$1.85 per capita	\$ 15,570
Subsidy adjustment	\$ 22,819 Note: at least 30% of the Subsidy adjustment payment listed above is to be allocated to Local Priority Grant Project(s).
Collaboration Incentive for Rural and Regional Councils	N/A

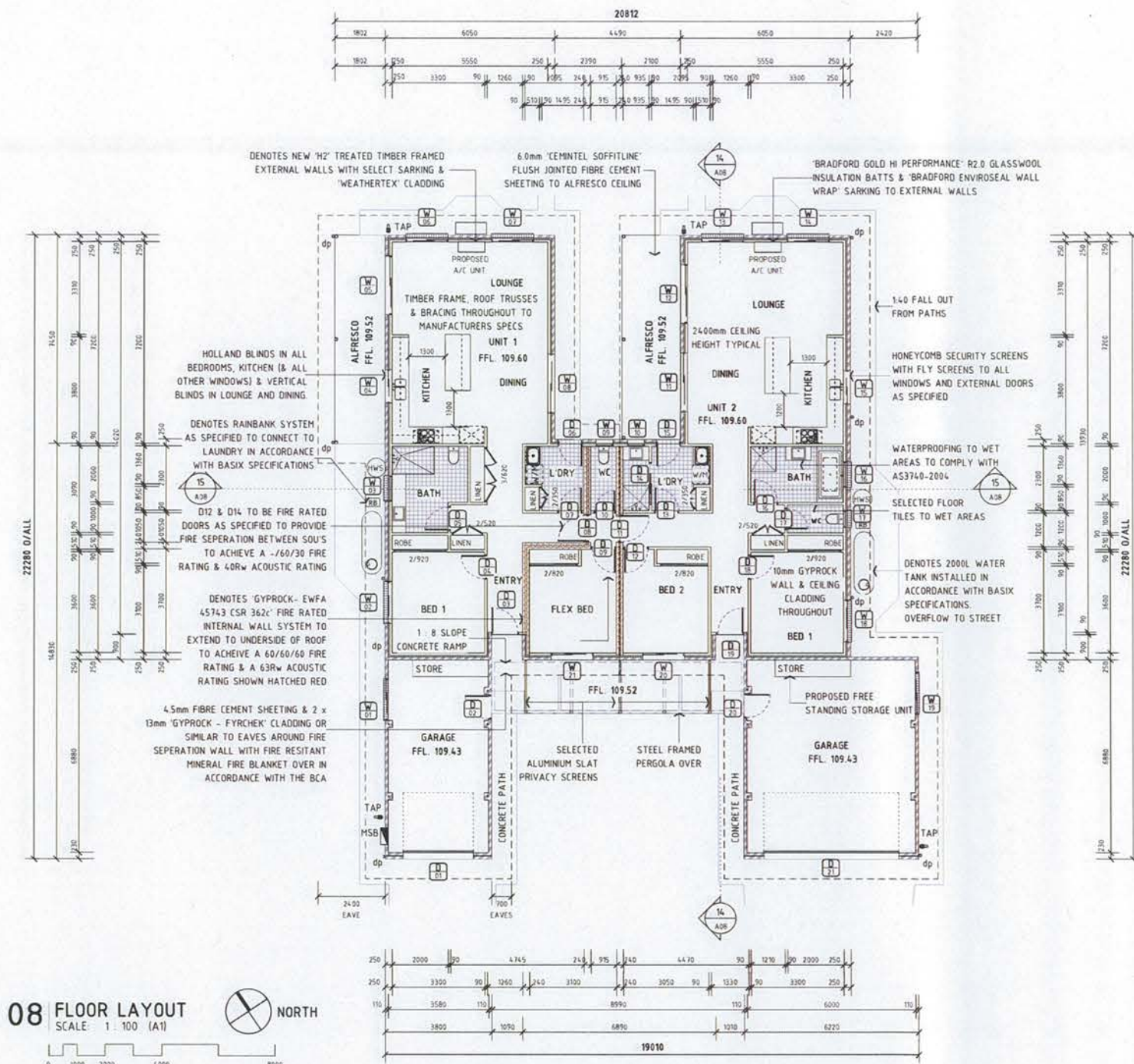
Please find enclosed with this letter councils application forms for Library Subsidy and Local Priority Grant for 2016/17.

Please note, for the Application for Library Subsidy councils need to state the voted expenditure on library services for 2016/17.

Collaboration Incentive for Rural and Regional Councils

Rural and regional councils that are party to regional or cooperative agreements under the Library Act receive an additional payment of \$5,611 in 2016/17, to support collaborative activities.

Rural and regional councils that are not part of regional or cooperative arrangements under the Library Act are encouraged to consider such an arrangement. It is envisaged that councils that establish arrangements in 2016/17 will be eligible for an additional payment in 2017/18



08 FLOOR LAYOUT
SCALE: 1 : 100 (A1)

AREAS:

UNIT	AREA
UNIT 1	
LIVING	- 9m ²
GARAGE	- 27m ²
ALFRESCO	- 15m ²
PORCH	- 2m ²
UNIT 2	
LIVING	- 107m ²
GARAGE	- 45m ²
ALFRESCO	- 16m ²
PORCH	- 2m ²
FLEX BED	- 17m ²
TOTAL FLOOR AREA	- 322m²

WINDOW SCHEDULE

MARK	HEIGHT	WIDTH	AREA	ORIENTATION	TYPE	DESCRIPTION
01	1200	1500	1.80 m ²	NORTH-WEST	SF1215	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
02	1200	1500	1.80 m ²	NORTH-WEST	SF1215	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
03	610	910	0.56 m ²	NORTH-WEST	A0609	ALUMINIUM FRAMED - ONE AWNING SECTION
04	600	1200	0.72 m ²	NORTH-WEST	SF0612	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
05	2100	2100	4.41 m ²	NORTH-WEST	FX2121	ALUMINIUM FRAMED - ONE SLIDING DOOR SECTION, ONE FIXED SECTION
06	1500	1500	2.25 m ²	NORTH-EAST	SF1515	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
07	1500	1500	2.25 m ²	NORTH-EAST	SF1515	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
08	1500	2100	3.15 m ²	SOUTH-EAST	SF1521	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
09	610	610	0.37 m ²	NORTH-EAST	A0606	ALUMINIUM FRAMED - ONE AWNING SECTION
10	610	610	0.37 m ²	NORTH-EAST	A0606	ALUMINIUM FRAMED - ONE AWNING SECTION
11	1500	2100	3.15 m ²	NORTH-WEST	SF1521	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
12	2100	2100	4.41 m ²	NORTH-WEST	FX2121	ALUMINIUM FRAMED - ONE SLIDING DOOR SECTION, ONE FIXED SECTION
13	1500	1500	2.25 m ²	NORTH-EAST	SF1515	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
14	1500	1500	2.25 m ²	NORTH-EAST	SF1515	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
15	600	1200	0.72 m ²	SOUTH-EAST	SF0612	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
16	610	910	0.56 m ²	SOUTH-EAST	A0609	ALUMINIUM FRAMED - ONE AWNING SECTION
17	610	910	0.56 m ²	SOUTH-EAST	A0606	ALUMINIUM FRAMED - ONE AWNING SECTION
18	1500	1500	2.25 m ²	SOUTH-EAST	SF1515	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
19	1200	1500	1.80 m ²	SOUTH-EAST	SF1215	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
20	1500	1500	2.25 m ²	SOUTH-WEST	SF1515	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION
21	1500	1500	2.25 m ²	SOUTH-WEST	SF1515	ALUMINIUM FRAMED - ONE FIXED SECTION, ONE SLIDING SECTION

WINDOW NOTES:

- ALL GLASS IS TO BE SELECTED & INSTALLED IN ACCORDANCE BUT NOT EXCLUSIVELY WITH THE FOLLOWING AUSTRALIAN &/OR NEW ZEALAND STANDARDS
 - AS 1288 GLASS IN BUILDINGS SELECTION & INSTALLATION
 - AS 1170 MINIMUM WIND LOADS ON STRUCTURES
 - AS/NZ 2208 SAFETY GLAZING MATERIALS IN BUILDINGS
 - AS/NZ 4667 QUALITY REQUIREMENTS FOR CUT-TO-SIZE & PROCESSED GLASS
- CONFIRM DIMENSIONS ON SITE PRIOR TO FABRICATION
- UNLESS NOTED OTHERWISE LINTELS OVER WINDOWS IF REQUIRED ARE TO FRAME MANUFACTURERS SPECIFICATIONS.
- UNLESS NOTED OTHERWISE WINDOW HEAD HEIGHTS TO BE 2100mm ABOVE THE FINISHED FLOOR LEVEL
- UNLESS NOTED OTHERWISE ALL WINDOWS TO BE ALUMINIUM FRAMED WINDOWS WITH A SELECT POWDERCOAT FINISH WITH ALUMINIUM FRAMED MESH INSECT SCREENS.
- ALL GLAZING IN THE PREMISES THAT IS 0.75m OR LESS ABOVE THE FFL MUST BE GLAZED WITH SAFETY GLASS IN ACCORDANCE WITH AS 2208.
- EXTERNAL WINDOWS TO BE SEALED USING RUBBER COMPRESSIVE STRIPS WHICH WILL RETRICT AIR INFILTRATION
- WHERE THERE IS NO TRANSOM, COLONIAL BARS OR CHAIR RAIL, ALL FRAMELESS OR FULLY GLAZED DOORS & SIDELIGHTS CAPABLE OF BEING MISTAKEN FOR A DOORWAY OR OPENING, SHALL BE CLEARLY MARKED WITH A PERMANENT MOTIF OR OTHER DECORATIVE TREATMENT TO INDICATE ITS PRESENCE.

DOOR SCHEDULE

MARK	HEIGHT	WIDTH	TYPE	HANDING	DESCRIPTION
01	2500	2500	PANEL-LIFT DOOR	-	1 / DOUBLE SECTIONAL GARAGE DOOR
02	2040	820	820	LH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
03	2040	920	920	LH-IN	TIMBER DOOR FRAME - 1 / EXTERNAL SOLID CORE HINGED ENTRY DOOR WITH SELECT FINISH
04	2040	820	820	RH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
05	2040	820	820	RH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
06	2040	820	820 2	LH-IN	TIMBER DOOR FRAME - 1 / EXTERNAL SOLID CORE HINGED DOOR WITH FULL GLAZED SECTION & SELECT FINISH
07	2040	820	820	RH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
08	2040	920	920 2	LH-IN	METAL DOOR FRAME - 1 / PYROPANEL AS-40 FRB 40Rw 2 HOUR FIRE RATED 55mm ACOUSTIC DOOR WITH RAVEN RP39 MAGNETIC SMOKE/ACOUSTIC SEAL, RAVEN RP851 & PYROPANEL PYROSILL SILL SEAL
09	2040	820	820	LH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
10	2040	720	720	RH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
11	2040	920	920 2	RH-IN	METAL DOOR FRAME - 1 / PYROPANEL AS-40 FRB 40Rw 2 HOUR FIRE RATED 55mm ACOUSTIC DOOR WITH RAVEN RP39 MAGNETIC SMOKE/ACOUSTIC SEAL, RAVEN RP851 & PYROPANEL PYROSILL SILL SEAL
12	2040	820	820	RH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
13	2040	820	820	LH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
14	2040	720	720	LH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE CAVITY SLIDING DOOR WITH SELECT PAINT FINISH
15	2040	820	820 2	RH-IN	TIMBER DOOR FRAME - 1 / EXTERNAL SOLID CORE HINGED DOOR WITH FULL GLAZED SECTION & SELECT FINISH
16	2040	820	820	LH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
17	2040	720	720	RH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
18	2040	820	820	LH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
19	2040	920	920	RH-IN	TIMBER DOOR FRAME - 1 / EXTERNAL SOLID CORE HINGED ENTRY DOOR WITH SELECT FINISH
20	2040	820	820	RH-IN	TIMBER DOOR FRAME - 1 / INTERNAL HOLLOW CORE HINGED DOOR WITH SELECT PAINT FINISH
21	2450	4800	PANEL LIFT DOOR	-	1 / DOUBLE SECTIONAL GARAGE DOOR

DOOR NOTES:

- CONFIRM DIMENSIONS ON SITE PRIOR TO FABRICATION
- UNLESS NOTED OTHERWISE LINTELS OVER DOORS IF REQUIRED ARE TO FRAME MANUFACTURERS SPECIFICATIONS.
- UNLESS NOTED OTHERWISE DOOR HEAD HEIGHTS TO BE 2100mm ABOVE THE FINISHED FLOOR LEVEL.
- EXTERNAL DOORS ARE TO BE FITTED WITH TIMBER FRAMED MESH INSECT SCREENS.
- ALL GLAZING IN THE PREMISES THAT IS 0.75m OR LESS ABOVE THE FFL MUST BE GLAZED WITH SAFETY GLASS IN ACCORDANCE WITH AS 2208.
- EXTERNAL DOORS TO BE SEALED USING RUBBER COMPRESSIVE STRIPS WHICH WILL RETRICT AIR INFILTRATION
- THE DOOR HANDLE & RELATED HARDWARE SHALL BE OF THE TYPE THAT ALLOWS THE DOOR TO BE UNLOCKED & OPENED WITH ONE HAND.
- WHERE THERE IS NO TRANSOM, COLONIAL BARS OR CHAIR RAIL, ALL FRAMELESS OR FULLY GLAZED DOORS & SIDELIGHTS CAPABLE OF BEING MISTAKEN FOR A DOORWAY OR OPENING, SHALL BE CLEARLY MARKED WITH A PERMANENT MOTIF OR OTHER DECORATIVE TREATMENT TO INDICATE ITS PRESENCE.

ACCEPTED AND APPROVED BY THA: SIGNED _____ DATE: _____



Offices Located
Dubbo, Mudgee, Parkes & Bathurst

Contact Us
t: 1300 138 657
e: generalenquiry@barnson.com.au
w: www.barnson.com.au

Dubbo - Head Office



Client: TEACHER HOUSING AUTHORITY

Project: PROPOSED FLEXIBLE HOUSING AT 63 WOLLAMAI STREET, FINLEY, NSW, 2713

Drawing Title: FLOOR PLAN, DOOR & WINDOW SCHEDULE

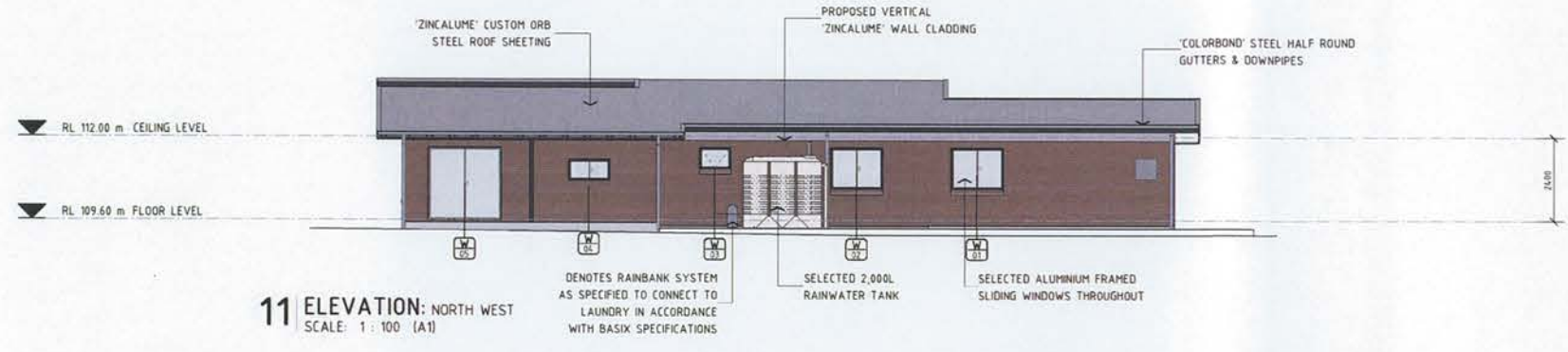
Design CLIENT
Drawn CF
Check GA
KG
Drawing Sheet

Rev Date Amendment
1 20.09.2016 ISSUED FOR TENDER
0 08.09.2016 ISSUED FOR CONSTRUCTION
D 31.08.2016 CHANGES PER CLIENTS REVIEW
C 15.08.2016 ISSUED FOR PRELIM. COSTINGS
B 08.08.2016 ISSUED FOR CLIENT REVIEW
A 25.07.2016 PRELIMINARY DRAWINGS

Drawing Status
ISSUED FOR TENDER
Sheet 05 of 14
Drawing Number
25323- A05



10 ELEVATION: SOUTH WEST
SCALE: 1 : 100 (A1)



11 ELEVATION: NORTH WEST
SCALE: 1 : 100 (A1)



12 ELEVATION: NORTH EAST
SCALE: 1 : 100 (A1)



13 ELEVATION: SOUTH EAST
SCALE: 1 : 100 (A1)

BASIX CERTIFICATE COMMITMENTS: UNIT 2
CERTIFICATE NUMBER - 7590835

WATER COMMITMENTS
THE APPLICANT MUST COMPLY WITH THE COMMITMENTS LISTED BELOW IN CARRYING OUT THE DEVELOPMENT OF THE DWELLING.

LANDSCAPE	THE APPLICANT MUST PLANT INDIGENOUS OR LOW WATER SPECIES OF VEGETATION THROUGHOUT 50 SQUARE METRES OF THE SITE.
FIXTURES:	THE APPLICANT MUST INSTALL SHOWERHEADS WITH A MIN. RATING OF 3 STAR (4.5+6.0L/min) THE APPLICANT MUST INSTALL TOILET FLUSHING SYSTEMS WITH A MIN. RATING OF 5 STAR THE APPLICANT MUST INSTALL TAPS WITH A MIN. RATING OF 6 STAR IN THE KITCHEN THE APPLICANT MUST INSTALL BASIN TAPS WITH A MIN. RATING OF 6 STAR IN EACH BATHROOM.
ALTERNATIVE WATER SOURCE:	THE APPLICANT MUST INSTALL A RAINWATER TANK OF 2,000 LITRES MIN. TO REGULATORY REQUIREMENTS. TO COLLECT RUNOFF FROM 100m ² ROOF AREA MIN. THE APPLICANT MUST CONNECT THE RAINWATER TANK TO: - THE LAUNDRY, - AT LEAST ONE OUTDOOR TAP IN THE DEVELOPMENT.

THERMAL COMMITMENTS
THE APPLICANT MUST COMPLY WITH THE COMMITMENTS LISTED BELOW IN CARRYING OUT THE DEVELOPMENT OF THE DWELLING.

FLOOR, WALLS, CEILING/ROOF:	THE APPLICANT MUST CONSTRUCT THE NEW OR ALTERED CONSTRUCTION (FLOORS, WALLS, & CEILINGS/ROOFS) IN ACCORDANCE WITH THE SPECIFICATIONS LISTED IN THE TABLE BELOW.
CONSTRUCTION	ADD. INSULATION REQ'D. (R-VALUE) OTHER SPECIFICATIONS
FLOOR - CONCRETE SLAB ON GROUND	NIL
EXTERNAL WALL: BRICK VENEER	1.66 (OR 2.25 INCLUDING CONSTRUCTION)
EXTERNAL WALL: FRAME (WEATHERBOARD CLAD)	1.80 (OR 2.20 INCLUDING CONSTRUCTION)
INTERNAL WALL: SHARED WITH GARAGE	0.53 (OR 1.20 INCLUDING CONSTRUCTION)
CEILING & ROOF - FLAT	CEILING - 3 RUP) UNVENTILATED
CEILING/PITCHED ROOF	ROOF - FOL/SARKING) DARK (SOLAR ABSORBANCE < 0.10)
WINDOWS, GLAZED DOORS & SKYLIGHTS:	THE APPLICANT MUST INSTALL THE WINDOWS, GLAZED DOORS & SHADING DEVICES, IN ACCORDANCE WITH THE SPECS LISTED IN TABLE BELOW. RELEVANT OVERSHADOWING SPECS MUST BE SATISFIED FOR EACH WINDOW & GLAZED DOOR. THE DWELLING MAY HAVE 1 SKYLIGHT (4-7 SQUARE METRES) & UP TO 2 WINDOWS/GLAZED DOORS (4-7 SQUARE METRES) WHICH ARE NOT LISTED IN THE TABLE. THE FOLLOWING REQUIREMENTS MUST ALSO BE SATISFIED IN RELATION TO EACH WINDOW & GLAZED DOOR: - EXCEPT WHERE THE GLASS IS SINGLE CLEAR OR SINGLE TONED, EACH WINDOW & GLAZED DOOR MUST HAVE A U-VALUE NO GREATER THAN THAT LISTED & A SOLAR HEAT GAIN COEFFICIENT (SHGC) < 0.10% OF THAT LISTED. - TOTAL SYSTEM U-VALUES & SHGC'S MUST BE CALCULATED IN ACCORDANCE WITH NATIONAL FENESTRATION RATING COUNCIL (NFRC) CONDITIONS. - THE LEADING EDGE OF EACH EAVE, PERGOLA, VERANDAH, BALCONY OR AWNING MUST BE NO MORE THAN 500mm ABOVE THE HEAD OF THE WINDOW OR GLAZED DOOR, EXCEPT THAT A PROJECTION GREATER THAN 500mm & UP TO 1500mm ABOVE THE HEAD MUST BE TWICE THE VALUE IN THE TABLE. - PERGOLAS WITH POLYCARBONATE ROOF OR SIMILAR TRANSLUCENT MATERIAL MUST HAVE A SHADING COEFFICIENT OF LESS THAN 0.35. - UNLESS THEY HAVE ADJUSTABLE SHADING, PERGOLAS MUST HAVE FIXED BATTENS PARALLEL TO THE WINDOW OR GLAZED DOOR ABOVE WHICH THEY ARE SITUATED UNLESS THE PERGOLA SHADES A PERPENDICULAR WINDOW. THE SPACING BETWEEN BATTENS MUST NOT BE MORE THAN 500mm.

WINDOW No.	ORIENTATION	MAX AREA (m ²)	TYPE	SHADING
W11 - DINING	NW	3.15	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	EAVES/VERANDAH/PERGOLA/BALCONY +2,000mm
W12 - LOUNGE	NW	4.41	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	EAVES/VERANDAH/PERGOLA/BALCONY +2,000mm
W13 - LOUNGE	NE	2.25	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	NONE
W14 - LOUNGE	NE	2.25	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	NONE
W15 - KITCHEN	SE	1.05	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	EAVES/VERANDAH/PERGOLA/BALCONY 601-750mm
W16 - BATH	SE	0.56	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	EAVES/VERANDAH/PERGOLA/BALCONY 601-750mm
W18 - BED 1	SE	2.25	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	EAVES/VERANDAH/PERGOLA/BALCONY 601-750mm
W19 - GARAGE	SE	1.80	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	EAVES/VERANDAH/PERGOLA/BALCONY +2,000mm
W20 - BED 2	SW	5	IMPROVED ALUMINIUM, SINGLE CLEAR (U-VALUE 6.44, SHGC 0.75)	EAVES/VERANDAH/PERGOLA/BALCONY +2,000mm

ENERGY COMMITMENTS
THE APPLICANT MUST COMPLY WITH THE COMMITMENTS LISTED BELOW IN CARRYING OUT THE DEVELOPMENT OF THE DWELLING.

HOT WATER:	THE APPLICANT MUST INSTALL A SOLAR ELECTRIC BOOSTED SYSTEM WITH A PERFORMANCE OF 26 TO 30recs OR BETTER.
COOLING SYSTEM:	THE APPLICANT MUST INSTALL IN AT LEAST 1 LIVING AREA: 1 PHASE AIR CONDITIONING 4 STAR THE APPLICANT MUST INSTALL IN ALL BEDROOMS: NO ACTIVE COOLING SYSTEM
HEATING SYSTEM:	THE APPLICANT MUST INSTALL IN AT LEAST 1 LIVING AREA: 1 PHASE AIR CONDITIONING 4 STAR THE APPLICANT MUST INSTALL IN ALL BEDROOMS: NO ACTIVE COOLING SYSTEM
VENTILATION:	IN EACH BATHROOM: INDIVIDUAL FAN, NOT DUCTED; MANUAL SWITCH ON/OFF KITCHEN: INDIVIDUAL FAN, NOT DUCTED; MANUAL SWITCH ON/OFF LAUNDRY: NATURAL VENTILATION
NATURAL LIGHTING:	THE APPLICANT MUST PROVIDE NATURAL LIGHTING TO THE FOLLOWING: - 3 BATHROOMS/TOILETS
OTHER:	THE APPLICANT MUST INSTALL AN ELECTRIC COOKTOP & ELECTRIC OVEN THE APPLICANT MUST INSTALL A FIXED OUTDOOR CLOTHES DRYING LINE.

ACCEPTED AND APPROVED BY THA: SIGNED _____ DATE: _____



Offices Located
Dubbo, Mudgee, Parkes & Bathurst

Contact Us
t: 1300 138 657
e: generalenquiry@barnson.com.au
w: www.barnson.com.au

trustmark.com
Dubbo - Head Office

NATA
Accredited Laboratories
Dubbo & Bathurst

Client: TEACHER HOUSING AUTHORITY

Project:
PROPOSED FLEXIBLE HOUSING AT
63 WOLLAMAI STREET,
FINLEY, NSW, 2713

Drawing Title:
ELEVATIONS & BASIX COMMITMENTS

Design	CF	Rev	Date	Amendment
CLIENT	CF	1	20.09.2016	ISSUED FOR TENDER
Check	GA	0	08.09.2016	ISSUED FOR CONSTRUCTION
	KG	D	31.08.2016	CHANGES PER CLIENTS REVIEW
	KG	C	15.08.2016	ISSUED FOR PRELIM. COSTINGS
		B	08.08.2016	ISSUED FOR CLIENT REVIEW
Drawing Sheet:		A	25.07.2016	PRELIMINARY DRAWINGS

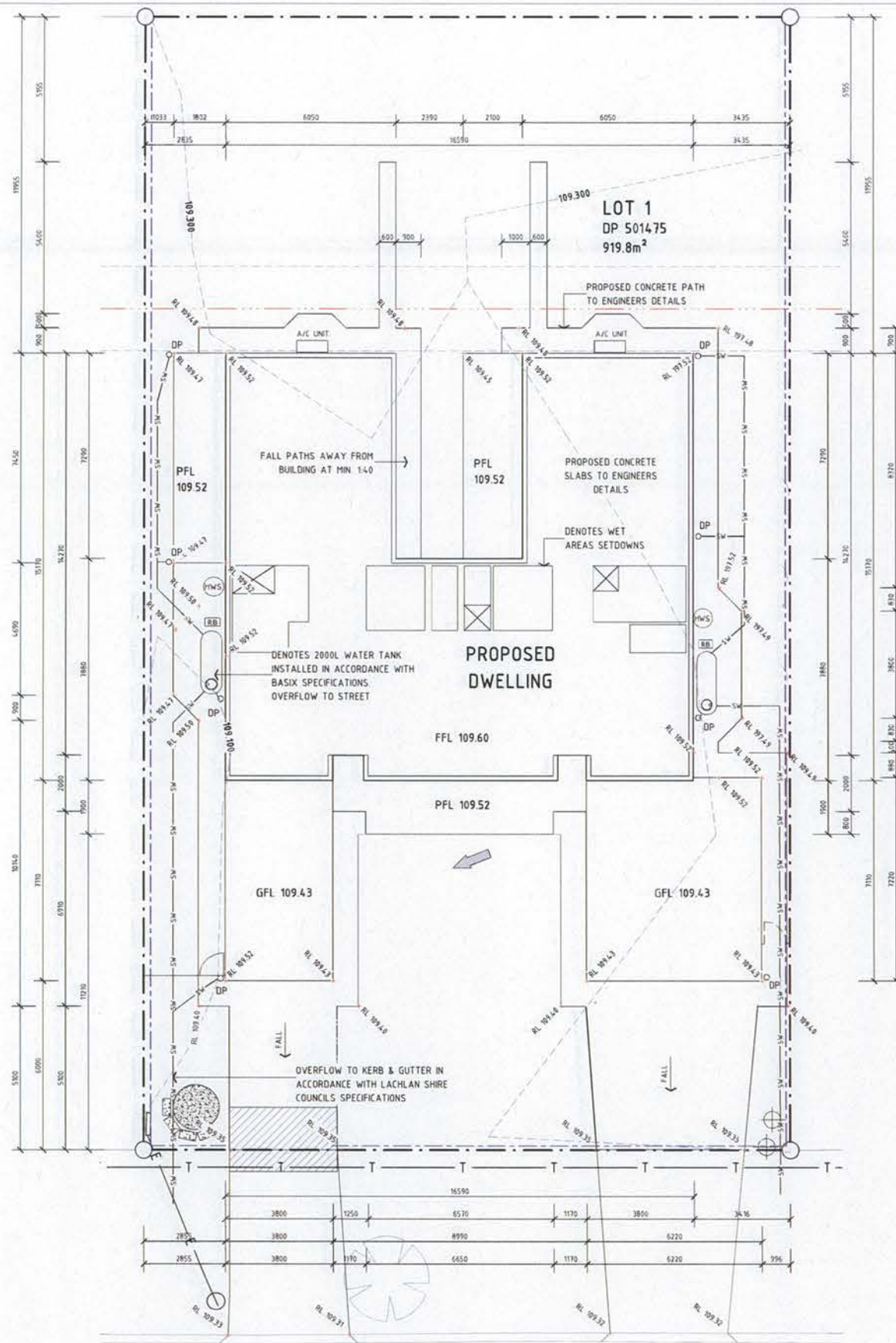
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A3 - Minimization - Not to scale

Drawing Status
ISSUED FOR TENDER

Sheet: 07 of 14

Drawing Number
25323- A07

Revision
1

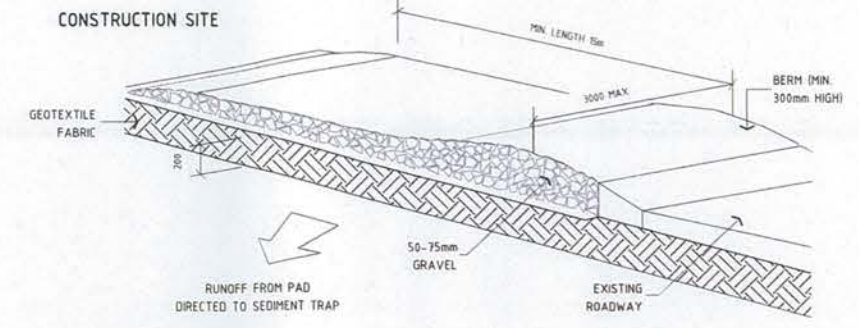


03 SETOUT PLAN
SCALE: 1 : 100 (A1)

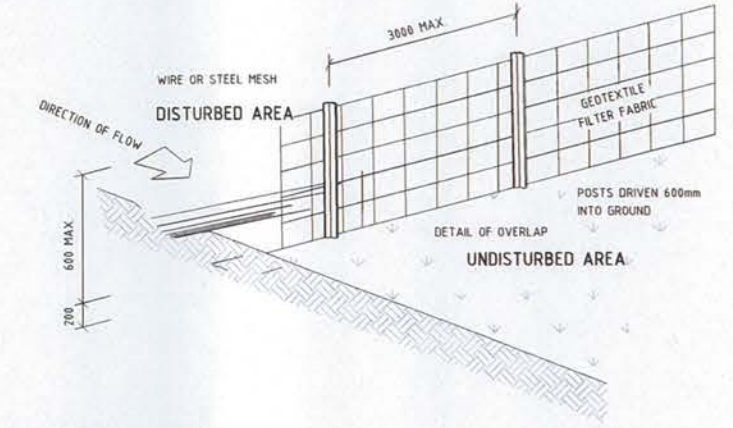
LEGEND:

- MATERIAL STOCKPILE AREA & STRAWBALE BARRIER
- DISTURBED AREA BOUNDARY
- SEDIMENT FENCE OR STRAWBALE FILTER
- TEMPORARY CONSTRUCTION ENTRY/EXIT
- NATURAL FALL OF LAND

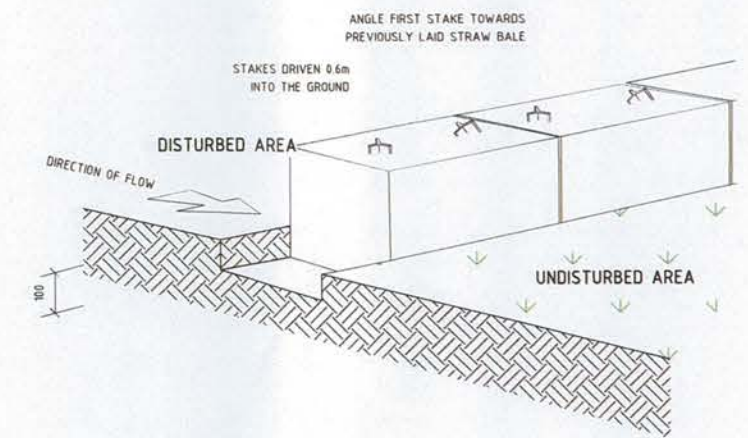
- EROSION & SEDIMENT CONTROL NOTES:**
1. ALL EROSION & SEDIMENT CONTROL STRUCTURES ARE TO BE INSTALLED PRIOR TO SITE DISTURBANCE.
 2. ALL SEDIMENT CONTROL STRUCTURES TO BE INSPECTED & MAINTAINED BY THE BUILDER AT LEAST WEEKLY. IF STRUCTURES ARE TO BE REMOVED, THEY ARE TO BE REINSTALLED & INSPECTED BY THE BUILDER.
 3. ALL SEDIMENT RETAINING STRUCTURES TO BE CLEANED ON REACHING 50% STORAGE CAPACITY & SPREAD ON DISTURBED AREA.
 4. ACCESS TO SITE IS TO BE THROUGH USE OF THE ENTRY/EXIT SHOWN.
 5. ALL VEGETATION OUTSIDE OF THE CONSTRUCTION AREA IS TO BE RETAINED WHERE POSSIBLE (VEGETATION BUFFER).
 6. THE PROJECT MANAGER IS TO INFORM ALL CONTRACTORS OF THEIR OBLIGATIONS UNDER THIS PLAN.
 7. ALL SEWER, WATER & DRAINAGE LINE TRENCHES ARE TO BE BACKFILLED WITHIN 24 HOURS OF INSPECTION & APPROVAL.
 8. STOCKPILES OF ERODIBLE BUILDING MATERIALS INCLUDING SAND & SOIL MUST BE LOCATED WITHIN THE DESIGNATED MATERIAL STOCKPILE AREA (MSA) & PROTECTED WITH SEDIMENT FENCE OR STRAW BALE SEDIMENT FILTERS. THE BUILDER MAY NOMINATE FURTHER STORAGE AREAS WITHIN THE SITE.
 9. NO STORAGE OF MATERIALS OR VEHICLE MOVEMENTS ARE TO OCCUR OUTSIDE THE SITE BOUNDARIES.
 10. TEMPORARY EROSION CONTROL MEASURES ARE SHOWN IN THIS PLAN.



04 CONSTRUCTION EXIT
SCALE: 1 : 50 (A1)



05 SEDIMENT FENCE
SCALE: 1 : 2 (A1)



07 STRAWBALE FILTER
SCALE: 1 : 50 (A1)

ACCEPTED AND APPROVED BY THA: SIGNED _____ DATE: _____



Offices Located
Dubbo, Mudgee, Parkes & Bathurst

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Accredited Laboratories
Dubbo & Bathurst

Client: TEACHER HOUSING AUTHORITY

Project:
PROPOSED FLEXIBLE HOUSING AT
63 WOLLAMAI STREET,
FINLEY, NSW, 2713

Drawing Title:
SETOUT PLAN & EROSION CONTROL
DETAILS

Design CLIENT
Drawn CF
Check KG
Drawing Sheet A1 - Original size - Scales as noted
A3 - Minimization - Not to scale

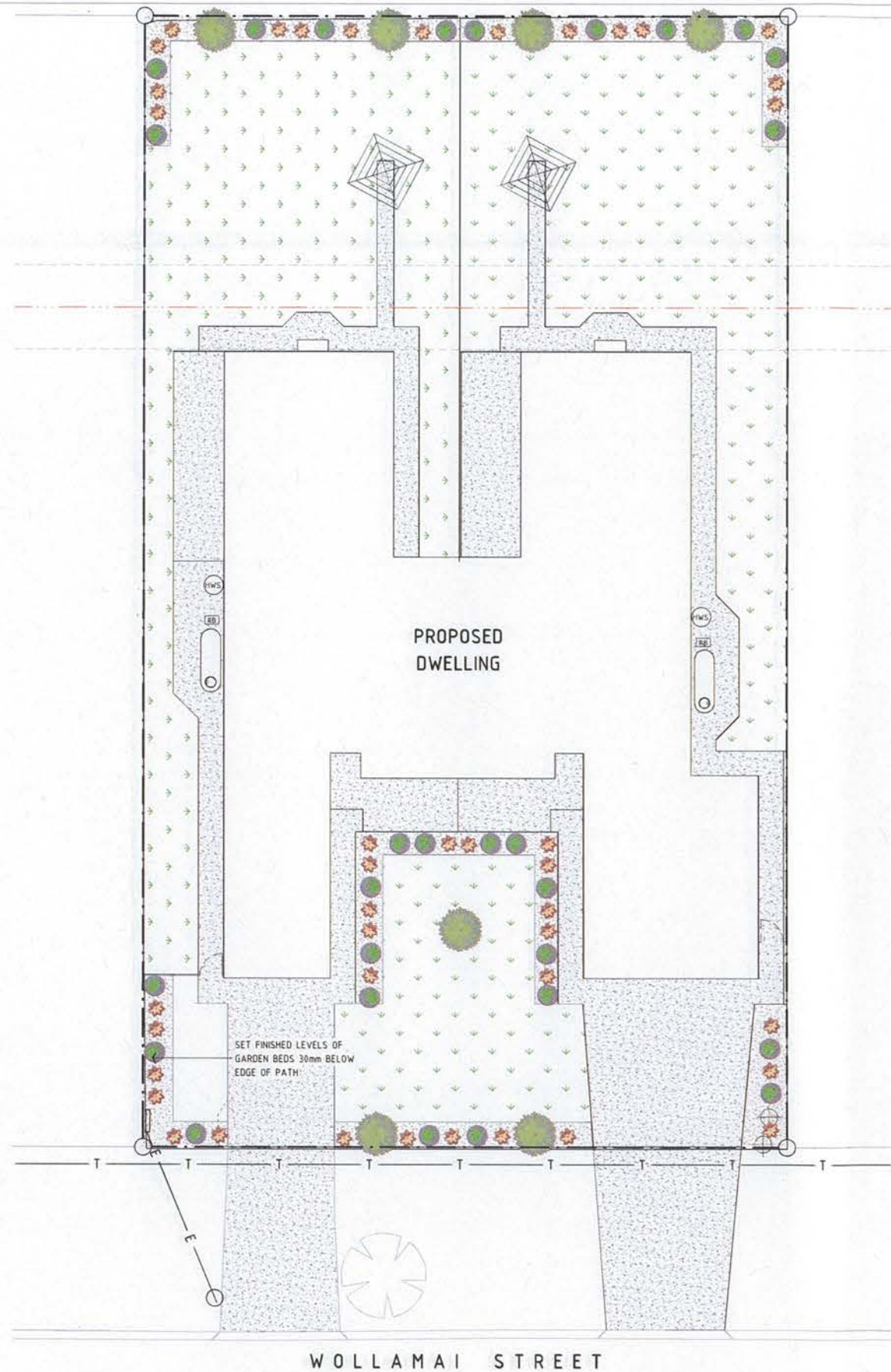
Rev	Date	Amendment
1	20.09.2016	ISSUED FOR TENDER
0	08.09.2016	ISSUED FOR CONSTRUCTION
D	31.08.2016	CHANGES PER CLIENTS REVIEW
C	15.08.2016	ISSUED FOR PRELIM. COSTINGS
B	08.08.2016	ISSUED FOR CLIENT REVIEW
A	25.07.2016	PRELIMINARY DRAWINGS

This drawing is to be used in compliance with general building practice, specifications and other contractor's drawings applicable to the project.
All Special Instructions are to be incorporated in the construction of work. It is the responsibility of the contractor to verify the accuracy of the information provided.
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Drawing Status
ISSUED FOR TENDER

Sheet 04 of 14

Drawing Number
25323-A04



4.3 LANDSCAPING PLAN

SCALE: 1 : 100 (A1)
 0 1000 2000 4000 8000

LEGEND:

- CONCRETE DRIVEWAY AND PATHS
- TURF
- GARDEN BED

PLANT SCHEDULE:

CODE	BOTANICAL NAME	COMMON NAME	PLANT SPACINGS	MATURE HEIGHT	MATURE SPREAD
	DIANELLA CAERULEA	LITTLE JESS	400mm	400mm	400mm
	ALTERNANTHERA DENTATA	LITTLE RUBY	600mm	400mm	700mm
	BANKSIA SPINULOSA	HAIR PIN BANKSIA	2000mm	1000-2500mm	1000-1500mm

PLANT MATERIAL NOTES:

- ALL PLANTS SHALL BE WELL GROWN, DISEASE FREE NURSERY STOCK, & TRUE TO SPECIES TYPE. NO SPECIES SHALL BE SUBSTITUTED WITHOUT THE APPROVAL OF THE SUPERINTENDENT. NO VARIEGATED STRAIN SHALL BE USED UNLESS NOMINATED.
- ALL PLANTS SHALL BE OF THE SIZE & QUALITY CONSISTENT WITH THE NORMAL INDUSTRY EXPECTATION FOR THE NOMINATED CONTAINER SIZE. PLANTS NOT CONSISTENT WITH THE ABOVE MAY BE REJECTED WITH REPLACEMENT STOCK SUBJECT TO THE APPROVAL OF THE SUPERINTENDENT.
- GARDEN EDGE TO BE FORMED CONCRETE WITH REINFORCEMENT & SAW CUT JOINTS. EDGE TO BE FORMED CONCRETE WITH REINFORCEMENT & SAW CUT JOINTS.

MULCH NOTES:

- SELECT BARK MULCH OVER CLOTH TO ALL GARDEN BEDS.
- ALLOW TWO AGRIFORM SLOW RELEASE PELLETS PER 5-25 LITRE PLANT & ONE PER 150mm PLANT. ALL FERTILISER IS TO BE APPLIED IN ACCORDANCE WITH THE MANUFACTURERS INSTRUCTIONS.
- TO MASS PLANTING AREAS & STREET TREES INSTALL 75mm THICKNESS OF GRADED PINE BARK AS SUPPLIED BY AUSTRALIAN NATIVE LANDSCAPES P/L OR APPROVED EQUIVALENT. ALL MULCH SHALL BE FREE OF VEGETATIVE REPRODUCTIVE PARTS OF WEEDS.

ACCEPTED AND APPROVED BY THA: SIGNED _____ DATE: _____