

19 August 2019

Rowan Perkins  
General Manager  
Berrigan Shire Council  
PO Box 137  
Berrigan NSW 2712

Email: [mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au)

Dear Rowan,

### 2019-2020 REGIONAL ROAD BLOCK GRANT

I am pleased to provide Council with the 2019-2020 Block Grant Agreement.

As you are aware the first Block Grant instalment was made in July 2019. The second and final instalment will be paid in January 2020 once the Agreement for Block Grant Assistance to Council for Regional Roads 2019-20 (the Agreement) has been signed and returned with completed 2018-19 Schedules.

#### 2019-20 Block Grant Agreement

Please find enclosed, in duplicate, the Agreement.

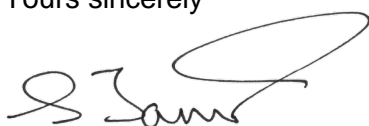
It is requested that Council sign and return **both** copies of the Agreement as soon as possible. Once the Agreement has been finalised and processed a copy will be returned to Council for your records. To facilitate this process Council will need to review and update the inventory of Regional Roads at Schedule 2.

Please note that payment of the final instalment is subject to Council returning a completed Agreement for 2019-20 **and** completed Schedules as per the 2018-19 Block Grant Agreement comprising:

- Schedule 3 – Certificate of Expenditure for 2018-19
- Schedule 4A – Expenditure and Output for 2018-19
- Schedule 4B – Inventory Statement for 2018-19

For more information, please contact Mr Joanne Cheshire, Manager Local Government at Roads and Maritime on (02) 6923 6586, [joanne.cheshire@rms.nsw.gov.au](mailto:joanne.cheshire@rms.nsw.gov.au), the signed Agreement and Schedules should be returned addressed for attention Joanne Cheshire.

Yours sincerely



Lindsay Tanner  
Director  
South West NSW

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# Agreement for Block Grant Assistance to Council for Regional Roads

(Block Grant Agreement)

2019/20

Berrigan Shire Council

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Dated: 2019

## 1. PARTIES

1.1 Roads and Maritime Services, a NSW Government agency constituted under s 46 of the *Transport Administration Act 1988* ("Roads and Maritime")

1.2 Berrigan Shire Council ABN 53 900 833 102 ("Council") (together, "parties")

## 2. INTERPRETATION

2.1 In this document unless the context otherwise requires the following words and phrases have the meanings given to them below:

2.1.1 "Act" means the *Roads Act 1993*.

2.1.2 "Agreement" means the agreement recorded in this document.

2.1.3 "Grant" means the amount of financial assistance given by Roads and Maritime to Council under the terms of this Agreement.

2.1.4 "Regional Director" means Roads and Maritime's Director, [insert region].

2.1.5 "Regional Roads" means the roads for which the Grant is to be made as set out in this Agreement.

2.1.6 "Traffic Facilities" means all facilities installed to assist the flow of traffic and to maximise road safety.

2.1.7 "Works" means all acts of construction, maintenance, improvements and related planning, design, environmental surveys upon Regional Roads and all incidental on-site acts in any way related to such activities.

### 3. RECITALS

- 3.1 Roads and Maritime and councils throughout New South Wales share responsibility for the management of the roads and traffic system in New South Wales and are committed to a consultative approach to the exercise of that responsibility.
- 3.2 Roads and Maritime and councils have a mutual interest to ensure that adequate funds are available from all spheres of government so that the roads and traffic system in New South Wales is managed in a manner acceptable to the community.
- 3.3 Roads and Maritime and councils recognise that effective and efficient planning, management, administrative, funding and classification arrangements are necessary in the current economic and social climate.
- 3.4 Roads and Maritime has offered to pay the Grant to Council on the terms set out in this Agreement and Council has accepted that offer. This Agreement is entered into under Division 1 of Part 13 of the Act.

### 4. PAYMENT AND EXPENDITURE OF GRANT

- 4.1 The parties hereby agree that Roads and Maritime shall pay, and Council may only expend, the Grant for the financial year 1 July 2019 to 30 June 2020 in accordance with the terms contained in this Agreement.

### 5. GRANT

#### Amount

- 5.1 Roads and Maritime must pay the Grant to Council in the amount set out in Schedule 1 of this Agreement. The Grant has three components:
  - 5.1.1 Roads;
  - 5.1.2 Traffic Facilities; and
  - 5.1.3 Supplementary.

#### Regional Roads

- 5.2 This Agreement applies to the portion of the Regional Roads listed in Schedule 2 of this Agreement that falls within the local government area of Council.

#### Expenditure on Works

- 5.3 The Grant may only be expended in accordance with Council's Integrated Planning and Reporting plans, and only on:
  - 5.3.1 Works on Regional Roads; and
  - 5.3.2 Works directly relating to Traffic Facilities on Regional Roads and local roads.
- 5.4 Roads and Maritime may grant financial assistance in addition to the Grant for specific Works on Regional Roads in its absolute and unfettered discretion.

## Flood and Storm Damage

- 5.5 Roads and Maritime may grant financial assistance in addition to the Grant for urgent repairs or emergency Works necessary on Regional Roads.
- 5.6 Roads and Maritime may grant financial assistance in addition to the Grant where, as a result of damage to one or more of the Regional Roads, road ferries or road bridges by flood or storm, alternative routes or additional facilities must be provided for traffic purposes.

## 6. PAYMENT OF FINANCIAL ASSISTANCE

- 6.1 The Grant is to be paid to Council in two instalments (being the "first" and "second" instalments referred to in this clause 6).
- 6.2 Roads and Maritime paid the first instalment (comprising funds for quarters 1 and 2) on 19 July 2019 and is to pay the second instalment (comprising funds for quarters 3 and 4) on 20 January 2020.
- 6.3 Councils are to submit the following information to the Regional Director, Roads and Maritime by **30 September 2019**:
- 6.3.1 a signed copy of this Agreement;
  - 6.3.2 a certificate of expenditure for the 2018/19 year in the form prescribed in Schedule 3 of this Agreement;
  - 6.3.3 a report of expenditure and works for the 2018/19 year completed in accordance with Clause 7.1 and Schedule 4A of this Agreement, and
  - 6.3.4 a report on the inventory of Regional Roads including bridges for the 2018/19 year in accordance with Clause 7.2 and Schedule 4B of this Agreement.
- 6.3 The second instalment will not be paid unless all documents set out in clause 6.3 are received by Roads and Maritime by or on **30 September 2019**.

### Under Expenditure

- 6.5 Council is expected to have fully expended the Grant by 30 June 2020.
- 6.6 Any remaining part of the Grant not expended by 30 June 2020 will be deducted from the Grant for a subsequent financial year.

## 7. COUNCIL REPORTING

- 7.1 Council must forward to Roads and Maritime a report detailing expenditure, from all Council funding sources, and work outputs for Regional Roads for the year 2018/19 in the form prescribed in Schedule 4A to this Agreement.
- 7.2 Council must forward to Roads and Maritime updated inventory information in the form prescribed in Schedule 4B of this Agreement for the 2018/19 year. Council is required to fully report on its inventory of Regional Roads under Schedule 4B, including where there is no change from previous year's inventory.

## 8. INSPECTION OF RECORDS

- 8.1 Council must give any authorised officer of Roads and Maritime all information, evidence, access to Council's records, documents and facilities for inspection reasonably required in connection with the expenditure of the Grant promptly upon request. Any officer of Roads and Maritime who is authorised by Roads and Maritime in writing to seek and obtain such information and other matters is deemed to have been authorised for the purposes of this clause.

- 8.2 Council understands that an audit of expenditure of the Grant may be carried out at any time during the period of the Agreement.
- 8.3 Nothing in this clause 8 affects Roads and Maritime's rights to direct Council to furnish information under s 228 of the Act, or otherwise.

## 9. INDEMNITY

- 9.1 Council must indemnify, hold harmless and keep indemnified Roads and Maritime from and against all damages, costs, charges and expenses of any nature whatsoever paid suffered or incurred by Council in respect of any action, claim suit or proceedings taken by or incurred by Council in respect of any Works carried out involving expenditure of the Grant, except where Roads and Maritime is itself liable in respect of any Works upon which it has subcontracted for reward and the liability arises in connection with that subcontract.
- 9.2 Any damages, costs, charges or expenses of any nature whatsoever paid suffered or incurred by Council in respect of any action, claim, suit or proceedings taken by or against Council and relating to Works carried out involving expenditure of the Grant must be paid or borne by Council and must not be paid out of the Grant; provided however that this restriction on expenditure of the Grant does not apply to any action, claim, suit or proceedings involving disputes between Council and contractors or sub-contractors engaged in or assisting in Works.

## 10. DEFAULT

- 10.1 If there is any default by Council in the observance or performance of this Agreement, Council must, on demand by Roads and Maritime, refund the whole or such part as determined by Roads and Maritime of the monies which at the date of such demand have been paid by Roads and Maritime on account of the Grant, together with interest thereon at the rate of 6 per cent per annum, calculated from the dates of payment thereof up to the date of refund.
- 10.2 If Roads and Maritime so determines, the amount for which a demand has been made under Clause 9.1 may be set off against a grant for the succeeding year rather than repaid.
- 10.3 Any dispute or claim whatsoever arising in connection with this Agreement must be submitted to mediation administered by the Australian Commercial Disputes Centre Limited ("**ACDC**"). The mediator must be agreed between the parties chosen from a list suggested by ACDC. If agreement cannot be reached, the mediator must be nominated by the Secretary General of ACDC. All costs, charges and expenses resulting from referral to the ACDC shall be borne equally by the parties. In the event that the dispute or claim has not been resolved within 28 days (or such other period as agreed to in writing between the parties hereto) of appointment of the mediator the claim shall be submitted to litigation.

## 11. RECOVERY OF COST OF DAMAGE TO ROADS

- 11.1 In respect of damage to Regional Roads, Council agrees to carry out repairs and use its best endeavours to recover the cost of such repairs in accordance with Section 102 of the Act.
- 11.2 The Grant may be expended on the cost of repairs carried out under Clause 11.1. Council agrees that any amount recovered by it pursuant to Clause 11.1/section 102 of the Act may be applied by Council in accordance with the terms of this Agreement as if such amount were part of the Grant.

## 12. GENERAL

- 12.1 This document is to be read and construed and take effect in accordance with the laws of New South Wales from time to time in force and providing that the procedures outlined in Clause 10.3 have been exhausted the parties agree to subject themselves to the jurisdiction of the courts of New South Wales and any court competent to hear appeals there from.
- 12.2 Where any time limit pursuant to this document falls on a Saturday, Sunday or public holiday in the State or Territory whose laws apply in the construction hereof then that time limit are deemed to have expired on the next business day thereafter.
- 12.3 Where a word or phrase is given a defined meaning in this document, any other part of speech or other grammatical form in respect of such word or phrase has a corresponding meaning unless the context requires otherwise. .
- 12.4 No amendment of or addition to the provisions of this document is valid and binding unless it is in writing and signed by both the parties.
- 12.5 The illegality of any provision of this document does not affect the validity or enforceability of the other provisions hereof.
- 12.6 The headings and index used in this document are for convenience only and do not affect the interpretation of this document.

### 13. NOTICES

- 13.1 Every Notice or Certificate or any communication between the parties referred to in this Agreement must be in writing and either delivered personally or sent by prepaid letter, email or facsimile and is deemed to have been received:
- 13.1.1 in the case of a letter, when delivered personally or three days after it has been put in the post; and
- 13.1.2 in the case of a facsimile or email, at the time the machine or computer at which the facsimile or email is transmitted displays or records confirmation that transmission has been completed. Except where a facsimile is received on a day other than a business day or after 5:00pm on a business day, it is deemed to have been received on the next following business day.
- 13.2 Every notice must be addressed to the relevant party as follows:
- |                         |   |
|-------------------------|---|
| Roads and Maritime:     | 193 Morgan Street<br>Wagga Wagga NSW 2650 |
| Berrigan Shire Council: | PO Box 137<br>Berrigan NSW 2712           |
- or such other address or email or facsimile number as is notified by one party to the other party under this Agreement.



IN WITNESS of the above provisions and the following Schedules the parties have executed this Agreement on the date first hereinbefore appearing.

**Duly signed by the Director of the South West NSW as delegate of Roads and Maritime Services:**



\_\_\_\_\_  
Director Signature

Lindsay Tanner

\_\_\_\_\_  
Director Name



\_\_\_\_\_  
Witness Signature

Anne Rolfe

\_\_\_\_\_  
Witness Name

**Duly signed by the General Manager on behalf of Berrigan Shire Council :**

\_\_\_\_\_  
General Manager Signature

\_\_\_\_\_  
General Manager Name

\_\_\_\_\_  
Witness signature

\_\_\_\_\_  
Witness name

**Date:**

**SCHEDULE 1****Amount of Grant**

Council Name: **Berrigan Shire Council**

The Grant from Roads and Maritime to the Council for the financial year 1 July 2019 to 30 June 2020 shall be for the total sum of:

	\$	1,040,000.00
Comprising:		
Roads component:	\$	885,000.00
Traffic Facilities component	\$	74,000.00
Supplementary component	\$	81,000.00

## SCHEDULE 2

### List of Regional Roads

**Council Name: Berrigan Shire Council**

Road Number Road Name/Description	Length (km)
Main Road No.226	4.0
Main Road No.356 from Murrumbidgee/Berrigan Council boundary to Riverina Highway at Berrigan	18.4
Main Road No.363	8.8
Main Road No.550	41.9
Main Road No.564	14.5

**SCHEDULE 3**  
**Roads and Maritime**  
**Block Grant Certificate of Expenditure**

**Council Name: Berrigan Shire Council**

**To be submitted to Roads and Maritime Regional Office**

**ROADS AND MARITIME BLOCK GRANT CERTIFICATE OF EXPENDITURE**

Financial Year 1 July 2019 to 30 June 2020

Total Grant approved as per Schedule 1	\$
Total payment by Roads and Maritime	\$
Amount of Grant expended by Council by 30 June 2020	\$

We certify, in accordance with the terms of the Agreement governing payment of the Grant that:-

- a. the expenditure shown in this certificate has been actually and bona fide incurred and relates solely to the work covered by the Grant;
- b. the work has been executed in accordance with an appropriate standard as determined by Council in their capacity as a roads authority and conforms with legislation in place if any, and;
- c. the expenditure shown in this certificate has been expended in accordance with Council's Integrated Planning and Reporting plans.

General Manager: \_\_\_\_\_ Date: \_\_\_\_\_

Council Engineer: \_\_\_\_\_ Date: \_\_\_\_\_

## SCHEDULE 4A

### Regional Road Expenditure and Output Information for 2019/20

1.0	<b>Council Name</b>	<b>Berrigan Shire Council</b>
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#### To be submitted to Roads and Maritime Regional Office

Councils are to report all expenditure relating to work outputs for Regional Roads, including in respect of road works and traffic facilities, incurred in 2019/20 on Regional Roads from all funding sources, in the format set out in this schedule.

Councils are to provide a breakdown of the total expenditure by four principal funding sources: Roads and Maritime; Federal Government; Council's own funds; and (all) Other Sources (including developer contributions and grants from other agencies).

Councils are to provide a breakdown of the expenditure into key work activities as described below. Each item must record a response. **If no data is applicable, please record "Not Applicable" or "N/A".**

Item	Item 2: Expenditure on regional roads from all Council's funding sources	\$
2.1	<b>Roads and Maritime</b> (Block, REPAIR, Disaster Restoration, Road Safety, Traffic Management and other Roads and Maritime grants)	
2.2	<b>Federal Government</b> (Federal Financial Assistance and Roads to Recovery Grants, Any other federal road grants)	
2.3	<b>Council's own funds</b>	
2.4	<b>Other Sources</b> (e.g. Developers, other agencies)	
2.5	<b>Total Expenditure in 2019/20</b>	

#### Breakdown of Expenditure by work activities and output

Item	Activity	Expenditure \$	Output to be reported by council			
<b>Item 3 - Road maintenance (excluding bridges) on regional roads</b>						
3.1	<b>Routine roadside maintenance. (route maintenance)</b>	\$				
	<i>Includes expenditure on maintenance of the road corridor, excluding the pavement and associated structures. It includes control of pests and noxious weeds within the road reserve, control of vegetation and mowing, landscaping, fire hazard control, litter control plus shoulder grading and drainage cleaning.</i>					
3.2	<b>Routine Pavement maintenance</b>	\$				
	<i>Includes expenditure on minor activities to maintain the traffic pavement and shoulders of a road in a safe and trafficable condition, including maintenance of associated structures, and includes pot hole patching, crack sealing and heavy patching.</i>					
3.3.1	<b>Pavement resurfacing SEALED Roads</b>	\$	<b>Length of resurfacing project (km)</b>		<b>Area of project (m<sup>2</sup>)</b>	
	<i>Includes expenditure on periodic pavement maintenance of sealed roads: - works to preserve pavements by correcting defects in surface integrity other than those treated by routine maintenance or rehabilitation and includes reseals (sprayed seals), asphalt resurfacing, pavement rejuvenation and micro surfacing.</i>					

3.3.2	<b>Pavement resurfacing UNSEALED Roads</b>	\$	Length of resurfacing project (km)	Area of project (m <sup>2</sup> )	Appendix "A"
<i>Includes expenditure on periodic pavement resurfacing of unsealed roads - gravel re-sheeting.</i>					
3.4	<b>Rehabilitation</b>	\$	Length of rehabilitation project (km)	Area of project (m <sup>2</sup> )	
<i>Includes expenditure on pavement and shoulder restoration and replacement (including resurfacing).</i>					
<b>Item 4 - route development of regional roads</b>					
4.1	<b>Widening/shoulder sealing</b>	\$	Length of widening project (km)		
<i>Includes expenditure on widening formation, and sealing existing shoulders. If undertaken as part of construction and realignment works then include under construction and realignment. If undertaken as part of initial sealing then report under initial sealing.</i>					
4.2	<b>Reconstruction/ Realignment</b>	\$	Length of reconstruction project (km)		
<i>Includes expenditure on reconstructing road on amended alignment or to increase traffic or load capacity, excluding construction of new approaches to new bridges. If part of project to undertake initial sealing, then report under Initial Sealing.</i>					
4.3	<b>Initial seals (including reconstruction)</b>	\$	Length of initial seal project(km)		
<i>Includes expenditure to prepare (including deviation, widening and/or construction) to seal previously unsealed roads.</i>					
<b>Item 5 – bridges on regional roads</b>					
5.1	<b>Bridge maintenance</b>	\$	Deck area maintained (m <sup>2</sup> )		
<i>Includes expenditure on bridge maintenance, inspections, and painting other than expenditure on new bridge construction.</i>					
5.2	<b>Bridge restoration and replacement, excluding significant approach roadworks</b>	\$	Describe location and work		
<i>Includes expenditure, size and location of new bridges completed or under construction excluding cost of significant new approach roads.</i>					
5.3	<b>Significant roadworks to provide approaches to new bridges.</b>	\$			
<i>Includes expenditure on construction cost of significant new or replacement approach roads to new bridges.</i>					
<b>Item 6 - safety and traffic works on regional roads</b>					
6	<b>Safety and traffic works on Regional Roads</b>	\$	Describe any key new works		
<i>Include routine expenditure on maintaining and improving safety and traffic works such as linemarking, signage, traffic facilities, guardrail and cycleways.</i>					
<i>Include construction of new facilities such as roundabouts, new guardrail, pedestrian refuges, traffic signals, bus bays.</i>					
<i>Exclude works on intersections between State and Regional Roads. Include works on intersections between Regional and Local Roads.</i>					
<i>Do NOT include expenditure on Road Safety Officers or loan repayments.</i>					

**Item 7 - natural disaster restoration works on regional roads**

Appendix "A"

<b>7</b>	<b>Natural Disaster Restoration Works</b>	\$	
	<i>Include expenditure on any works not captured under the above activities, undertaken to repair damage to roads or traffic facilities from natural disasters.</i>		
<b>Item 8 – other</b>			
<b>8</b>	<b>Other works on Regional Roads</b>	\$	Describe
	<i>Include any other expenditure on PHYSICAL works not included above. Do NOT include expenditure on street lighting, Road Safety Officers, loan repayments, footpath maintenance, traffic surveys, and asset surveys.</i>		
<b>9</b>	<b>Total Expenditure on Regional Roads</b>	\$	<b>Must equal to total amount reported at item 2.5 above</b>

## SCHEDULE 4B

### Regional Road Inventory Statement as at 30 June 2020

1.0	<b>Council Name</b>	<b>Berrigan Shire Council</b>
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- Note 1:** This Schedule 4B sets out the required form for Council's Regional Road Inventory Statement (Inventory Statement) as at 30 June 2020
- Note 2:** Inventory Statement to be submitted to Roads and Maritime Regional Office on or before 30 September 2020
- Note 3:** Inventory Statement to be completed, even where there is no change from previous year's Inventory Statement
- Note 4:** Please provide evidence/basis for determination of traffic data in column marked T4 below.

	Road Data as at 30 June 2020 (Insert data for each Regional Road)					Traffic Data			
	R1	R2	R3	R4	R5	T1	T2	T3	T4
List each Road by Roads and Maritime Road No	Total centre line length (km)	Sealed length (km)	Un-sealed Length (km)	Area Sealed	Total lane kilometres (include lanes available for travel, do not include turn	Estimated weighted average annual daily traffic	Estimated % heavy vehicles	Estimated number of heavy vehicles	Traffic data source and year
	km	km	km	m <sup>2</sup>	Lane km		%		(counts, modelling, etc.)
<b>Total</b>									



Bridge Data					
Timber Bridges available to traffic as at 30 June 2020 (Insert data for each timber bridge)					
B1 List of timber bridges/culverts over 6 metres length (predominantly timber) - name of bridge, name of stream/river/creek. <i>(e.g Smith Bridge over Smith Creek)</i>	Road Number	Bridge Number	Length	Deck width - Metres	Bridge deck area - m <sup>2</sup>
<b>Total</b>					

Non Timber Bridges as at 30 June 2020		
B3	Total number of non-timber bridges/culverts over 6 metres length (materials predominantly other than timber)	
B4	Total deck area of non-timber bridges	m <sup>2</sup>



Mayor and General Manager  
Berrigan Shire Council  
56 Chanter Street  
Berrigan NSW 2712

19 June 2019

Dear Matt and Rowan

***RE: Strategic Advisory Committee Nominations***

As discussed at our presentation to Council, we now seek the names of your nominee's for the Strategic Advisory Committee and any feedback you may have on the Draft Terms of Reference.

The primary role of the committee is to:

- Provide advice, partnerships and collaboration on the implementation of the Arts and Culture Regional Strategic Plan 2018-2021
- Provide strategic advocacy and leadership in the development and implementation of Arts and Cultural infrastructure projects and strategies
- Consider the barriers and enablers to regional arts and culture development, and assist in developing initiatives to address these
- Provide leadership and a voice for regional arts and culture development needs and opportunities
- Provide leadership, advocacy and a voice to State and National Governments for arts and culture development needs and opportunities within the region

Please advise your nominees by 22 July 2019. Our intention is to hold the first committee meeting in September 2019.

We look forward to working closely with Council to address the important issues concerning infrastructure funding and State Government support for this region.

Please do not hesitate to contact me directly on 0429 934 069 if you have any questions or concerns.

Yours sincerely

A handwritten signature in black ink that reads "Airlie Circuitt". The signature is written in a cursive style and is underlined with a single horizontal line.

**Airlie Circuitt**  
**Chairperson**



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**South West Arts**

**Regional Arts and Culture Development**

**Strategic Advisory Committee**

**Terms of Reference**

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March 2019

## 1. Background/Context

South West Arts (SWA) is a not-for-profit incorporated association, as such its operations are governed by the legislation under the Associations Incorporations Act 2009 (NSW). The Board of Management (The Board) of South West Arts is responsible for good governance in accordance with the legislation and for monitoring the performance of the organisation according to its Constitution, Mission, Values and Strategic Plan. The Board is a volunteer, skills-based Board of up to 9 regional members.

At its Annual General Meeting in May 2018, the Board formally resolved to establish a Regional Arts and Cultural Strategic Advisory Committee (SAC) in accordance with Clause 24 of the SWA Constitution, to provide strategic input and direction on the implementation of the SWA Arts and Culture Regional Strategic Plan 2018-2021 and its subsequent iterations.

## 2. Rationale

The Arts and Culture Development Plan for the South West Region of NSW 2018-2021 identified the desire of the regional communities to build social and economic capacity through arts and culture development in order to make where they live sustainable, socially aware and vibrant.

It is important to recognise that local government is the major investor in arts and cultural development in the region and is a significant driver of programs that encourage innovation, diversity, social cohesion, improved health and wellbeing and increase individual and community capacity to grow, change and adapt to adversity. Arts and culture development underpin much of the opportunity to drive economic and social resilience.

State and Federal Government investment in arts and culture in the region has been limited over many decades; and remains inconsistent, unreliable and changeable to this day. Of critical importance to the communities of the region is a strong united voice for the region that recognises the diversity of the region, its people and its landscapes while appreciating our shared sense of place, desire to define and express who we are, to be heard and respected and to build an innovative and exciting future for our young people. The Arts and Culture Strategic Advisory Committee will be an important contributor to that voice.

## 3. Roles and functions of the South West Regional Arts and Cultural Arts Strategic Advisory Committee

The Regional Arts and Cultural Strategic Advisory Committee (SAC) is a representative body of the six Local Government Authorities of the South West Region of NSW: Balranald Shire, Berrigan Shire, Carrathool Shire, Edward River Council, Hay Shire and Murray River Council, South West Arts and a representative from the neighbouring Victorian Council's. The

Committee has been established to advocate, support and enhance Arts and Cultural Infrastructure Development across the region.

The Regional Arts and Cultural Strategic Advisory Committee will:

- provide advice, partnerships and collaboration on the implementation of the SWA Arts and Culture Regional Strategic Plan 2018-2021 and its subsequent iterations
- provide strategic advocacy and leadership in the development and implementation of Arts and Cultural infrastructure projects and strategies
- assist in the promotion of the value of arts and culture development across the region
- consider the barriers and enablers to regional arts and culture development, and assist in developing initiatives to address these
- provide leadership and a voice within Council for regional arts and culture development needs and opportunities
- provide leadership, advocacy and a voice to State and National Governments for arts and culture development needs and opportunities within the region
- consider the how the south west region of NSW can maximise opportunities from the NSW Cultural Infrastructure Plan 2025
- meet a minimum of twice per annum.

#### **4. Role of individual group members**

The role of the individual members of the Regional Arts and Cultural Strategic Advisory Committee includes:

- attending 2 meetings per year and actively participate in the work
- representing the interests of all Regional communities in the development of Arts and Cultural needs and opportunities
- a genuine interest in the initiatives and the outcomes being pursued across the region
- being an advocate for the Arts and Cultural Development for the region
- being committed to, and actively contribute to, pursuing the program's outcomes
- report back to member Councils on progress and outcomes.

### **5. General**

#### **5.1. Membership**

The Regional Arts and Cultural Strategic Advisory Committee shall:

- comprise one nominated Councillor and one senior Council Staff member from each of the SWA Contributing Councils; and one nominated representative from bordering Victorian Councils (discretionary)
- nominated representatives must become members of South West Art Inc

- other members may be included as required and agreed by the Committee members.

## **5.2. Term of Appointment**

Strategic Advisory Committee delegates are nominated by each respective Council and will stay on the committee for the term of Council and up to a maximum of four consecutive years.

## **5.3. Chair/Convenor**

The Committee will be chaired by the Chairperson or Vice Chairperson of South West Arts. Meetings will be convened by the Executive Director of South West Arts.

## **5.4. Agenda items**

All agenda items will be forwarded to the Convenor on month prior to the next scheduled meeting.

The agenda, with attached meeting papers, will be distributed at least ten working days prior to the next scheduled meeting.

Meetings will rotate to each regional LGA and may include a tour or guest presentation from the Council area.

## **5.5. Minutes and meeting papers**

The minutes of each meeting will be prepared by the Executive Director of South West Arts.

Full copies of the minutes, including attachments, will be provided to all Regional Arts and Cultural Strategic Advisory Committee members no later than ten working days following each meeting.

By agreement of the Committee, out-of-session decisions will be deemed acceptable. Where agreed, all out-of-session decisions will be recorded in the minutes of the next scheduled meeting.

The SAC members will receive regular updates for the Executive Director and may receive requests for feedback or input on policy development and potential projects

## **5.6. Frequency of meetings**

The Regional Arts and Cultural Strategic Advisory will meet twice per calendar year plus attendance at the South West Arts Annual General Meeting held in May each year.

Advisory Committee delegates are also welcome to observe South West Arts Board meetings. South West Arts Executive Committee Directors may also attend the Advisory Committee meetings.

## **5.7. Proxies to meetings**

Members of the Regional Arts and Cultural Strategic Advisory Committee may nominate a proxy to attend a meeting if the member is unable to attend.

The Chair will be informed of the substitution at least five working days prior to the scheduled nominated meeting.

The nominated proxy will provide relevant comments/feedback about the attended meeting to the Regional Arts and Cultural Strategic Advisory member and respective Council they are representing.

## **5.8. Quorum requirements**

A quorum will be half the regular membership plus one. Meeting attendance can be in-person or via tele/video conference.

## **5.9. Review**

The effectiveness and membership of the Regional Arts and Cultural Strategic Advisory will be reviewed after the first 12 months of operation.

## **5.10. Associated Documents**

- SWA Constitution
- SWA Governance Policies

The background of the page is a photograph of a riverbank. In the foreground, there is a sandy beach on the left. The river flows from the background towards the foreground, with white foam from a boat's wake visible. A boat with a canopy is in the water, and two people are standing in the shallow water near it. The far bank is lined with a dense forest of tall, thin trees under a clear blue sky.

# TOURISM STRATEGY 2019 -2023







## Introduction

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The 2019 - 2023 Berrigan Shire – Tourism Strategy is the second tourism strategy for the Council. The first strategy was developed in 2014 as changes were occurring around the administration of tourism in our area with the development of the regional cross border entity – Murray Regional Tourism and the demise of the local cross border entity Sun Country on the Murray Inc.

At that time it was important for the Council and the industry to articulate and understand their roles as the Council took a decisive step to focus tourism resources on product and industry development, moving away from the traditional

activity of subsidization of Visitor Information Services. The success of this determination is evident in the implementation of all the town entry programs including the Tocumwal Foreshore Master Plan (Splash Park) and the Barooga Adventure Park.

This type of large scale infrastructure can only be provided by the Council in partnership with other levels of Government and is the reason that Council will continue to focus on its core strength of maintaining the natural and built environment.

The Council has continued to encourage events into the region offering sponsorship to eligible

events through the Major Events Funding program. This program has recently been reviewed and changes made to reflect our continued commitment to encouraging events of longer duration to come to the area.

Our investment in events over the next 4 years will likely exceed that spent recently as more diverse events such as the Beach Volley Ball and SEGRA are targeted and commitments are being made up to two and three years in advance for events such as the Tri – State games that will be in the region in 2020 and 2021.

## Executive Summary

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The development of the second Strategic Plan for Tourism is timely as the Council is now working with two peak tourism bodies that have been established by the State Governments. The Murray Regional Tourism Board (MRT) has been in operation since 2013 and was established as a cooperative venture between Tourism Victoria and Destination NSW.

In 2016 Destination NSW introduced the NSW version of regional tourism boards and by default the Council also became a member of Destination Riverina Murray (DRM), however this is not a financial membership compared with that which is paid to MRT.

The review of the 2014–2018 Tourism Strategy highlighted the success of focusing on providing the infrastructure that improved community and visitor amenity. The recent addition of the Splash Park at Tocumwal and the Adventure Park at Barooga have been exceptional as drawcards for day trip visitation to the region.

There has been an increased emphasis on event attraction rather event organisation. The Council recognises that there are a number of locally run markets and niche events, such as the Mild to Wild Rod Run, that are very successful but in the longer term, the Council is looking to support larger or longer visitation events such as the Tocumwal Air Show and Strawberry Fields

### Integration with MRTB and DRM

The Council has supported the Murray Regional Tourism Board since its inception. The Council was part of the lobby to Destination NSW to continue the funding to MRT when the introduction of the Destination Riverina Murray was first proposed. The Council believes the tourism product in Berrigan Shire is closely aligned with the tourism product on the Victorian side of the border and therefore sees closer synergies with MRT than DRM.

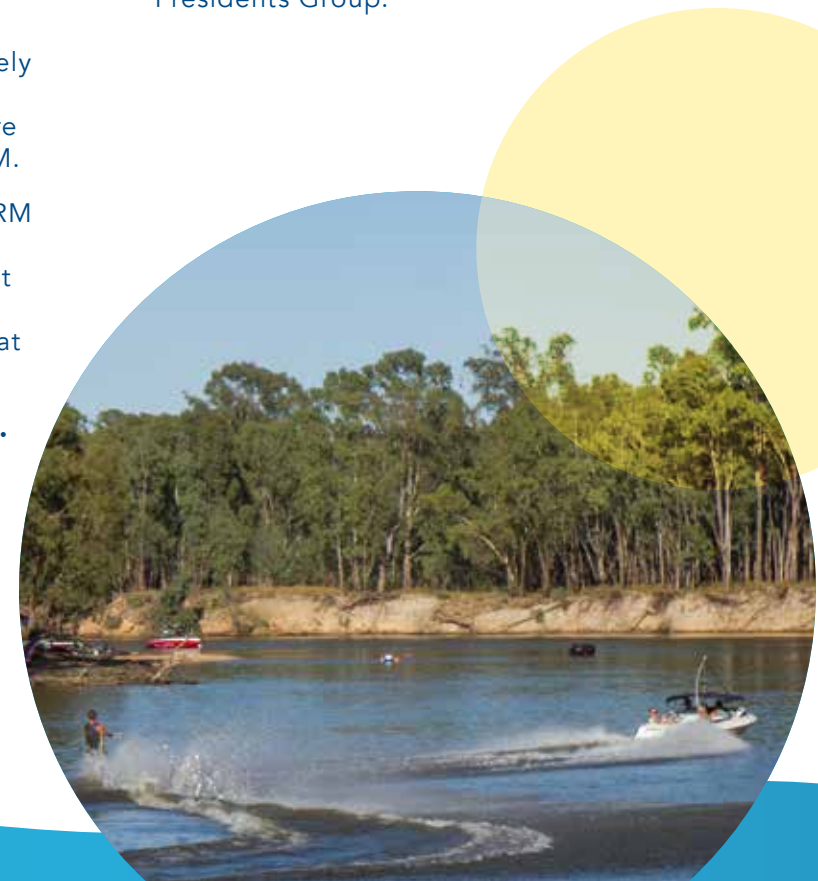
The Council is supportive of MRT and DRM working together in the development of their respective Destination Management Plans and to maximize marketing opportunities thereby avoiding working at cross purposes.

<https://www.murrayregionaltourism.com.au/research-resources/strategies-plans/destination-management-plan/>

<https://riverinamurray.com.au/resources/>

### Consultation

This plan has been developed in consultation with CEO's of Murray Regional Tourism and Destination Riverina Murray, the local industry through one on one consultations and with the Chamber Presidents Group.



## 2014 – 2018 Strategy Review

The Berrigan Shire 2014 – 2018 Tourism Strategy set out the Council's vision for tourism at a time when the administration of the regional tourism industry was changing and the use of digital media was increasing at an unprecedented rate.

The strategy clarified the Council's role in tourism and established a clear and consistent focus on product and industry development.

There have been a number of success stories from an infrastructure perspective of projects that were identified in the 2014 – 2018 Strategy including the redevelopment of the Tocumwal Foreshore with the Splash Park, the town entrances and the Barooga Adventure Park. Both activity parks have caused a noticeable increase in day trip visitation to the area as well as providing entertainment options for the local community. Anecdotally visitors to the Tocumwal Splash Park travel up to two hours to use the facility.

A partnership with Moira Shire and Cobram Barooga Business and Tourism saw the formal adoption of Sport Tourism program.

The program is driven by leads from Sports Marketing Australia and is administered by a steering committee. In the first 12 months 4 new sporting events were held in the region and new proposals come through on a regular basis. The ability to respond positively to proposals is limited only by funds and not by infrastructure.

The event funding program was reviewed after 5 years of implementation and a number of changes recommended. It was apparent that the program had put substantial funds into events however the vast percentage of events could not be characterised as major or unique events. It was also obvious that the goal of building the capacity of event organising committees had not been achieved. The recommendations included a smaller funding pool up to \$1000 for locally initiated events and then to have in person presentations for larger externally initiated.

The MRT digital platform for Sun Country on the Murray was implemented creating a better online experience for visitors to the region.

Local tourism businesses gained access to the site by registering with the Australian Tourism Data Warehouse through connect NSW. The platform experienced many teething troubles but eventually an acceptable product was developed. A review of the platform was undertaken in 2018 and a new version is being designed.

A detailed assessment of the 4 year action plan is contained in Appendix 1.



## Investment Impact

The table below details the Councils investment in projects that are designed to improve community amenity and provide necessary infrastructure to support the visitor economy.

	14/15	15/16	16/17	17/18	18/19	TOTAL
<b>NEW PUBLIC TOILETS</b>	\$140,445.49	\$150,041.63	\$6289.80	\$195,173.39	\$57,743.17	<b>\$549,693.48</b>
<b>TOWN ENTRY</b>						<b>\$724,015.20</b>
GENERAL	\$37,896.00					
BAROOGA			\$19,192.30	\$25,368.06	\$80,659.71	
BERRIGAN			\$19,323.47	\$4,978.48	\$81,588.22	
FINLEY	\$4,200.00	\$29,608.30	\$36,192.33	\$64,425.83	\$35,483.40	
TOCUMWAL	\$7,619.39	\$60,225.61	\$90,475.19	\$126,778.91		
<b>TOCUMWAL FORESHORE</b>		\$24,366.30	\$249,899.34	\$49,314.68	\$1,112,559.00	<b>\$1,436,139.32</b>
<b>BAROOGA FORESHORE</b>				\$16,618.90	\$396,326.99	<b>\$412,945.89</b>
<b>FINLEY SKATE PARK</b>					\$189,264.66	<b>\$189,264.66</b>
<b>TOCUMWAL SKATE PARK</b>		\$131,861.94				<b>\$131,861.94</b>
<b>TOTALS</b>						<b>\$3,433,920.49</b>

## Events Sponsorship

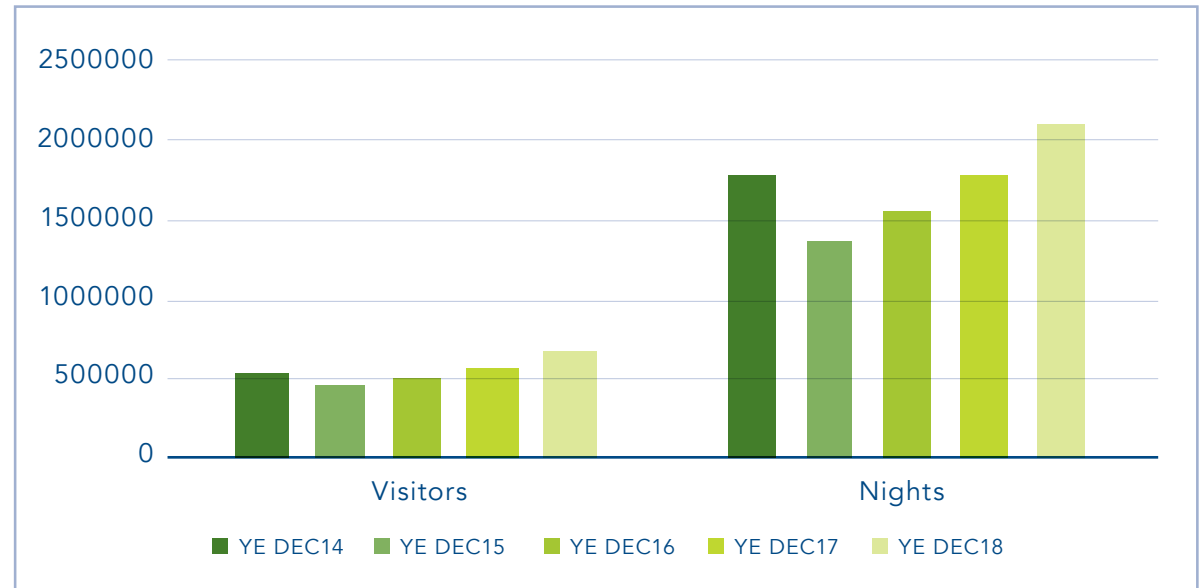
YEAR	14/15	15/16	16/17	17/18	18/19	TOTAL
<b>AMOUNT</b>	\$12,517.00	\$20,955.00	\$23,100.00	\$35,870.00	\$14,459.00	<b>\$106,901.00</b>

# Visitor Profile, Product Profile & Key Markets

## Visitation trends

Visitation to the Sun Country region has been steadily rebuilding since a dramatic decline in overnight stays in 2015. The result for the year ending December 2018 is very encouraging and represents an increase of 17.9% on year ending Dec 2017. The regions market share has had a small increase in the same period.

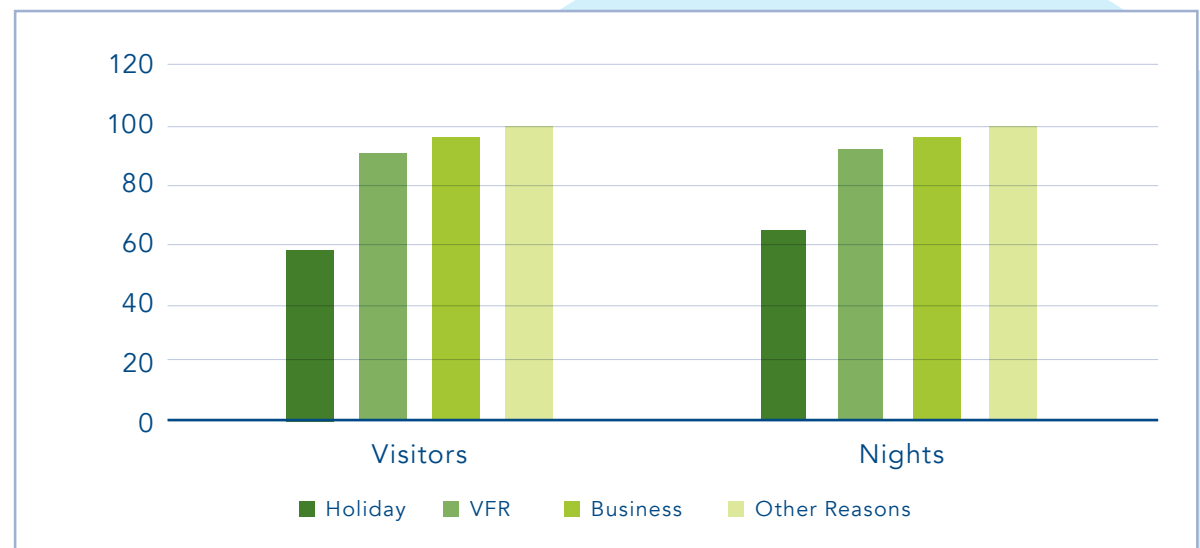
This region continues to enjoy the highest length of stay along the Murray River. The predominance of golf courses could be the reason for this as most "golf trips" are at least 3 days duration.



## Key Markets

Visitors are coming to the region predominantly for a holiday or they are visiting friends and relatives.

Visitors to this region predominantly come from Melbourne and Regional Victoria – a statistic that has remained unchanged for years. There is an opportunity to increase visitation from regional NSW and Canberra with active promotion of the region into Wagga Wagga and Griffith.



# Emerging Markets and Trends

## The Holiday Market

The "Holiday Market" is a visitor who describes their reason for being in the region as taking a holiday. They are unlikely to have friends or relatives in the area and will use a number of increasing whilst the VFR market continues to hold its position as the key secondary market.

## Sporting Events

The emerging market that likely still identifies as a holiday market is the sport event market. This market, that has predominantly been junior team sport in our region, is increasingly coming under more professional administration and has recognised that the selection of a destination for competition can have a monetary value. The Council, in conjunction with Moira Shire Council and Cobram Barooga Business and Tourism has entered into a partnership with Sports Marketing Australia to pursue an expanded event program that is focused on attracting a broad variety of amateur sport competitions – both junior and senior.

## International

The International market has never been a strong market for the region however, with the increase in Asian migrant workers in the region, the opportunity exists to target their friends and relatives which in time could lead to an increase in international visitation. Golf is a key driver for this market.

## Golf

The trend to short breaks holidays continues although the golf market remains a longer stay. This may explain why the region has a slightly higher average length of stay than the rest of the Murray River destinations at 3.2 nights.

## Caravan and Camping

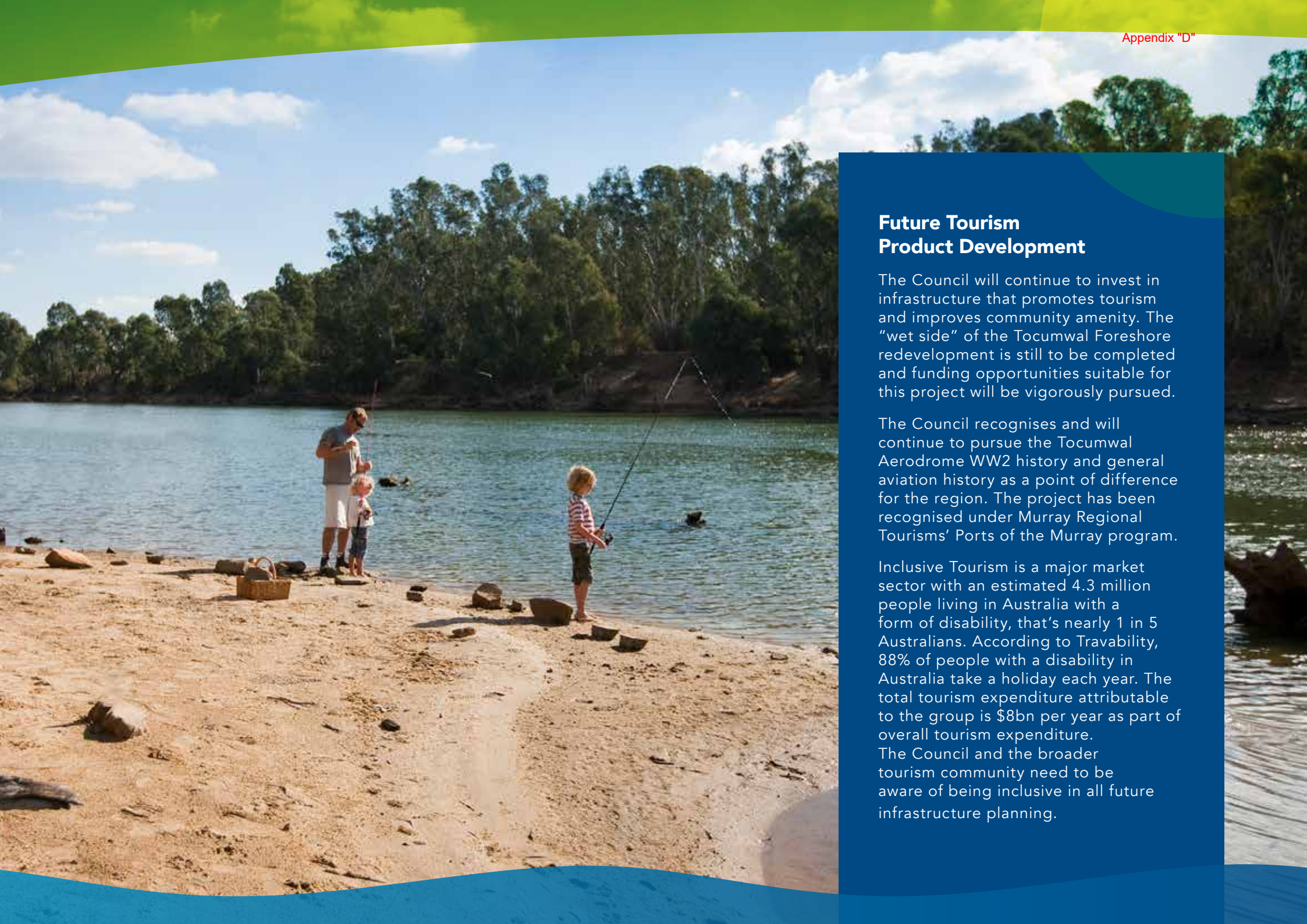
Families with children is the travel party taking the greatest percentage of caravan and camping trips. This group overtook Adult Couple and Friend or Relatives without children a few years ago and the trend continues upward. This movement should be kept top of mind when tourism infrastructure is being planned in Berrigan Shire as the natural environment and the number of caravan parks makes the caravan and camping market a primary target.

## Product Profile and Product Strengths

The tourism product offering in Berrigan Shire includes:

- The Murray River and the almost endless array of on water activities that it invites, including Water Skiing, fishing, swimming, canoeing, kayaking, Jet Skiing
- National and State Parks that welcome campers into a landscape that is perfect for hiking and biking.
- Numerous high quality sporting facilities including 4 Championship rated golf courses at Barooga and Tocumwal.
- The Tocumwal Splash Park
- The Barooga Adventure Park.
- A number of small local museums.
- Upgraded accommodation and hotel products





## Future Tourism Product Development

The Council will continue to invest in infrastructure that promotes tourism and improves community amenity. The “wet side” of the Tocumwal Foreshore redevelopment is still to be completed and funding opportunities suitable for this project will be vigorously pursued.

The Council recognises and will continue to pursue the Tocumwal Aerodrome WW2 history and general aviation history as a point of difference for the region. The project has been recognised under Murray Regional Tourisms’ Ports of the Murray program.

Inclusive Tourism is a major market sector with an estimated 4.3 million people living in Australia with a form of disability, that’s nearly 1 in 5 Australians. According to Travability, 88% of people with a disability in Australia take a holiday each year. The total tourism expenditure attributable to the group is \$8bn per year as part of overall tourism expenditure. The Council and the broader tourism community need to be aware of being inclusive in all future infrastructure planning.



## Tourism Related Functions and the Role of Council

	State and Federal Government	MRT and/or DRM	Berrigan Shire Council	Local Tourism Assoc. Chambers	Tourism Business
Industry Policy Setting and Strategy	Lead		Facilitate		
Transport Communications and Infrastructure	Lead	Facilitate	Provide		
Advertising and Promotions		Lead	Facilitate	Partner	Partner
Websites or Digital Platform			Provide	Partner	Partner
Product Development and Investment	Regulate	Lead	Facilitate	Provide	Provide
Industry Education and Development	Facilitate	Lead	Facilitate	Provide	Provide
Research and Data Provision	Facilitate	Lead	Inform Facilitate		Provide
Tourism-Related Infrastructure Provision			Lead/Partner Provide		Partner Provide
Visitor Information Centre – Infrastructure			Provide		
Visitor Information Centre – Services				Provide on a volunteer basis.	

# The Tourism Strategy Framework

## Tourism Strategy Framework

...contributes to Berrigan Shire 2027 outcomes

Council investment in the Tourism Strategy will:

- Be strategic;
- Be financially sustainable;
- Be evidenced based
- Support risk Management
- Facilitate lifecycle asset planning and management

Good Government

## Council will also undertake the following tourism related functions

...contributes to the Berrigan Shire 2027 outcomes

Tourism Function	Council Role	
Industry Policy Setting and Strategy	Facilitate	
Transport Communications and Infrastructure	Provide	
Advertising and Promotion	Facilitate	
MRT Digital Platform	Lead/Provide	Diverse and resilient business.
Product Investment and Development	Facilitate	Sustainable natural and built landscapes.
Industry Education and Development	Facilitate	Supported and engaged communities.
Research and Data Provision	Inform/Facilitate	
Tourism Related Infrastructure Provision	Lead/Partner/Provide	
Visitor Information Centre – Infrastructure	Provide	



## Summary Analysis and Recommendations

The tourism offering in Berrigan Shire has improved in recent years with many accommodation houses upgrading internally to change the product offering from standard motel rooms to self-contained units. Hotels have also been renovated and this has tended to create a snowball effect of the surrounding retail offering refreshing and modernising.

The opening of the Tocumwal Splash Park put a much needed and highly visible product into the tourism mix. The splash park is currently a drawcard especially for day trips however new product should be in the mid to long term planning as the novelty and originality of the splash park will wear off. There is also a risk of similar parks being built in close proximity as surrounding communities observe the success as a tourism drawcard.

The achievements of the Sport Tourism program are self-evident

so this program should continue to be actively pursued with a renewed focus on filling accommodation houses during the shoulder and low seasons whilst acknowledging that attracting sporting events in winter will always be a challenge. Barooga and Cobram have indoor facilities and stadiums that are suited for use in the cooler months.

Background work around The Tocumwal Historical Aerodrome Museum has been undertaken in 2017 and 2018 looking at options to showcase the WW2 history and Tocumwal's place in general aviation history. The Council will continue to analyse options to ensure that this unique story is told in a manner that will maximise exposure and encourage new visitation to the region.

The industry is supportive of the maintenance of parks and gardens, streetscapes, play equipment, levee

banks, boat ramps and walking tracks to support tourism as well as the local community. Maintenance of, and investment in, infrastructure that enhances the tourism and community experience should remain the Councils primary role.

There should be a continued and increased focus on attracting events to the region – events that are professionally run by events managers such as Strawberry Fileds and the Tocumwal Airshow. These types of events already have networks in place that make the promotion and exposure of events to a very broad base an easier goal to achieve. The Council encourages new events and will work closely to with Strawberry Fileds to expand their event offering and also with Cobram Barooga Business and Tourism targeting sporting events.

# Tourism Strategy 4 Year Action Plan

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# Sustainable natural and built landscapes

## Berrigan Shire 2027 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 Objective:

- 1.1.3 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, local road, water, sewer, storm water asset management and planning

## Operational Plan Objective:

- 1.1.3.2 Continue its rolling program of works – town entrances
- 1.1.3.3 Implement the Tocumwal Foreshore Master Plan

Tourism Function: Product Development			Council Role		
What we want to do	How are we going to do it	What will be the outcome	Who is responsible	Resources/Cost	Commencing
Preserve and further develop the cultural heritage and local history of Berrigan Shire.	Facilitate development and preservation of cultural heritage.	Increased value and visibility of cultural heritage and product	BSC Landholders Businesses	EIDL	2019
Identify amenity and infrastructure needs	Conduct a review of tourism related infrastructure under the control of Council	A list of projects and their relative priority	BSC	DCS and DTS	2019
Continue to invest in and maintain town entrances and the visual amenity and accessibility of our streetscapes and the river precincts	Complete the Tocumwal Foreshore Masterplan Monitor maintenance programs.	Visually attractive and welcoming streetscapes. Increased usage of the Tocumwal river precinct.	BSC	External Funding/ Annual Budget	2019
Improve the Murray River environment	Support and inform current Federal Government research into the Carp Herpes Virus	If research supports the hypothesis, carp numbers in the Murray River will be greatly reduced	Federal Government State Government BSC	EIDL/DTS	2019
	Support the Community Conservation Program – 1Million Turtles	Community involvement in preventing the extinction of Australian Freshwater Turtles	TP, EIDL, SPCC		2019

# Good Government

## Berrigan Shire 2027 Strategic Objective:

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

### Delivery Program Objective:

2.1.1 Council operations, partnerships and coordination of resources contribute toward the implementation of Berrigan Shire 2027.

2.2.1 Participate in networks that promote regional and cross-border collaboration, planning and service delivery

### Operational Plan Objective:

2.1.1.1 Promote and support the engagement of residents local businesses and agencies in the development and implementation of Berrigan Shire 2027

2.2.1.1 Develop resources and establish partnerships that improve local assessment of social and economic implications of regional and inter-government decision making on Shire residents, business and the Council operations

Tourism Function: Product Development			Council Role: Facilitate		
What we want to do	How are we going to do it	What will be the outcome	Who is responsible	Resources/Cost	Commencing
Facilitate inter-government coordination and collaboration	Lobby NSW National Parks and Wildlife for improved signage and track maintenance	Improved National and State Park signage and track maintenance	BSC	EIDL	2019
	Lobby Murray River Managers to ensure appropriate river flows during peak holiday times.	Reliable river flows during peak holiday seasons	BSC	EIDL	2019
	Continue to lobby for improved mobile phone coverage in the Shire	A competitive and connected community	BSC/ MRT	EIDL	2019

# Diverse and Resilient Business

## Berrigan Shire 2027 Strategic Objective:

4.1 Diversify and promote local tourism

## Delivery Program Objective:

4.2.1 Implement the Berrigan Shire Tourism Strategy

4.2.2 Partner with regional Tourism Boards

## Operational Plan Objective

4.2.1.1 Invest in infrastructure that will add value to and increase the competitiveness of the Shire's visitor economy.

4.2.1.1.1 Commence construction – Tocumwal Foreshore and Economic Revitalisation Project

4.2.1.1.1.2 Continue to investigate options for the development of Tocumwal Historic Aerodrome Museum

4.2.1.2 Partner with industry and other levels of government on securing investment needed for the Ports of the Murray and Adventure Trail project.

4.2.1.3 Provide support to event proponents and organisers

4.2.1.4 Facilitate local industry review and update of digital content and marketing

4.2.2.1 Membership of regional tourism boards to increase visitation and economic activity and the Murray region of NSW and the Murray River towns.

Tourism Function: Industry Development			Council Role		
What we want to do	How are we going to do it	What will be the outcome	Who is responsible	Resources/Cost	Commencing
Work with MRT, DRM and the BEC to provide relevant training opportunities for tourism business operators	Liaise with all organisations and communicate industry needs	Local tourism businesses regularly access training opportunities	BSC Tourism Business Operators	EIDL	2019
Facilitate a local tourism business network	Partner with Moira Shire and Federation Council to provide networking opportunities	A more connected and better informed tourism business community.	BSC, MSC and FC	EIDL Annual budget	





Tourism Function: Product Development			Council Role		
What we want to do	How are we going to do it	What will be the outcome	Who is responsible	Resources/Cost	Commencing
Use research to identify growth opportunities and product and service gaps.	Undertake a product and service gap analysis	Completion of appropriate product gap and growth opportunity research	BSC, MRT and DRM	EIDL	2019
	Develop the story of the Tocumwal Aerodrome during WW2 with the implementation of the Hirst report	Visitors have an opportunity to understand the role of Tocumwal during WW2.	BSC and the Section 355 Committee	EIDL	
	Support expansion and/or redevelopment of existing product or services by creating navigated pathways through Council.	3 new businesses where tourism is the demand driver.	BSC	EIDL	2019
	Work with industry to broaden the accommodation offering	Accommodation which meets consumer demand is readily available	Industry	EIDL	2019
	Support MRT to promote new business opportunities related to the Murray River Trail and the Ports of the Murray	An updated Murray wide Tourism Investment prospectus	MRT, DRM	MRT in partnership with BSC EIDL	2019

Tourism Function: Events			Council Role		
What we want to do	How are we going to do it	What will be the outcome	Who is responsible	Resources/Cost	Commencing
Focus event support on events that will attract overnight visitation	Continue partnership with Cobram Barooga Business and Tourism, MSC and Sports Marketing Australia	Three new events in the region per annum	BSC, MSC, CBBT,	EIDL	2019
Promote the economic, social and value of events to the community	Encourage externally initiated events to the region.	Maintain existing externally initiated events and a new event per annum.	BSC	EIDL	2019
Undertake a review of the Event Funding Program	Publicize results from the ID data Event Modelling Tool through press releases and SM	The community has a greater understanding of the benefits events	BSC	EIDL, AO-C	2019
	Event funding program is reviewed and discussed and Council and changes, if any, implemented.	Event Funding Program that delivers a satisfactory return on investment	BSC	EIDL	2022

Tourism Function: Research			Council Role		
What we want to do	How are we going to do it	What will be the outcome	Who is responsible	Resources/Cost	Commencing
Facilitate evidenced based research to support all initiatives	Facilitate product gap research	Product Gap research completed.	MRT, BSC	EIDL	2019
Require research based supportive arguments for all tourism initiatives	In partnership with the MRTB undertake quarterly visitation research	Quarterly visitation research undertaken and distributed to the industry	MRT/BSC	MRT EIDL	2019
	Facilitate research reviewing the effectiveness of sports sponsorship in the shire	Annual marketing impact research undertaken	MRT/BSC	MRT EIDL	2019

Tourism Function: Marketing			Council Role		
What we want to do	How are we going to do it	What will be the outcome	Who is responsible	Resources/Cost	Commencing
Focus on our target markets and develop appropriate messages to attract these markets to the region.	Work as an active partner of MRT and ensure that all their marketing opportunities are disseminated to industry.	Increased visitation to the region	BSC/ MRT/ Industry	EIDL	2019
Understand changing visitation trends and communicate to the industry	In partnership with the MRT distribute 1/4ly visitation research and data for the region	An informed industry	MRT/BSC	EIDL	2019
Actively support the introduction of the new MRT Digital Platform	Partner with Moira Shire Council to develop content to support the new digital platform.	A seamless digital experience for the visitor	MRT/BSC/MSC	EIDL	2019
Actively support the introduction of the new MRT Digital Platform	Encourage all tourism business operators to keep their ATDW listing up to date	Increased product content on the digital platform	BSC	EIDL	2019
Explore new markets	Partner with Moira Shire and other industry to test emerging markets	New visitation to the region	BSC/ Industry /MSC	EIDL	2019

# 2014 -2018 Tourism Strategy Action Items in Review

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## Appendix 1

Tourism Function: Product Development		Council Role: Provide (Built Landscape Upgrades) Facilitate (Cultural Heritage projects)	
What we want to do	How are we going to do it?	What will be the outcome	2019 Review
Invest in town entrances and the visual amenity and accessibility of our streetscapes / river precincts	Implement a rolling program of town entrance / river precinct upgrades	Visually attractive and welcoming streetscapes / river precinct	New town entrance signage and tree planting has been completed.
Identify amenity and infrastructure needs	Conduct a review of tourism related infrastructure under the control of Council	A list of projects and their relative priority	
Preserve and further develop the Shire's cultural heritage and local history	Facilitate development and preservation of cultural heritage (built/product) by creating navigated pathways through Council.	Increased valuing of Shire's cultural heritage and new product	Tattersall Hotel and Tocumwal Motel redevelopment has worked in close association with Council. Council is assisting with reimagining of THAM and Tocumwal WW@ history
Tourism Function: Industry Development		Council Role: Facilitate	
What we want to do	How are we going to do it?	What will be the outcome	2019 Review
Facilitate inter-government coordination and collaboration	Lobby NSW National Parks and Wildlife for improved signage and track maintenance	Improved National and State Park signage and track maintenance	Signage for National Parks, Quicks Beach and Ski Beach was improved with white on brown signs sponsored by NSW Parks and Wildlife.
	Work with community and other identified authorities to ensure appropriate river flows during peak holiday times.	Reliable river flows during peak holiday seasons	This was a priority exercise during 2014 and 2015. River flows since then have been acceptable to too high
	Continue to lobby for improved mobile phone coverage in the Shire	A competitive and connected community	A new tower was erected in Savernake under the blackspot program

Tourism Function: Industry Development		Council Role: Facilitate (Industry education and development)	
What we want to do	How are we going to do it?	What will be the outcome	2019 Review
Working with the BEC to provide business training workshops.	Undertake industry research to determine training needs	Annual industry research is undertaken	Training needs are assessed through industry contact.
Working with the MRTB to access industry training workshops	Working with the MRTB to access industry training workshops	Annual industry training calendar developed	An annual training calendar for online webinars is created by MRT
Promote business accreditation programs	Develop ½ yearly industry forums which include a training element	A minimum of 20 Businesses attend workshops	Industry network forums are conducted 3 times a year. This has been in place since 2017.
Promote entry into the inland tourism awards	Assist any business that is interested in entering the Inland Tourism Awards and promote the concept	At least one business enters the Inland Tourism Awards	Barooga Sporties entered the Inland Tourism Awards
Encourage strong industry relationships	Assess industry desire to participate in (and own) a Shire wide tourism association.	Increased industry capacity requisite to industry innovation / new product development	There was no interest in a Shire wide tourism association.

Tourism Function: Product Development		Council Role: Inform /Facilitate (Research and Data Provision for Industry Product Development)	
What we want to do	How are we going to do it?	What will be the outcome	2019 Review
Use research to identify growth opportunities and product and service gaps	Conduct research that identifies growth opportunities, product and service gaps	Completion of appropriate product gap research	A product gap analysis was completed by MRT in 2016
	Work with the MRTB to establish new businesses that would support the Murray Adventure Trail initiative	Development of Tourism Investment prospectus	A Tourism Investment prospectus was developed by MRT in 2017
	Support expansion and/or redevelopment of existing product or services by creating navigated pathways through Council.	3 new tourism businesses developed	Tocumwal Shuttle Bus – New Business Tattersalls Hotel - Redevelopment Tocumwal Motel – Redevelopment Tocumwal Splash Park Barooga Adventure Park
Using research to identify growth opportunities and product and service gaps	Develop a Berrigan Shire Touring Route to encourage dispersal throughout the shire	Berrigan Shire touring route developed	Project was unable to find funding
	Work with industry to broaden the accommodation offering	Accommodation which meets consumer demand	A number of motels in Barooga and Tocumwal have upgraded accommodation from standard motel room to self-contained units. We are not always aware of these upgrades as they do not require Council approval.

Tourism Function: Marketing		Council Role: Facilitate (Industry Promotion / Advertising) Provide: Implement MRTB Digital Platform	
What we want to do	How are we going to do it?	What will be the outcome	2019 Review
Focus on our key target markets and developing appropriate messages to attract these markets to the region.	Work as an active partner of MRTB and ensure all of their marketing opportunities are disseminated to the industry.	Increased visitation	Statistics indicate a decline in visitation to the region in 2015 but a steady increase in number of visitors and overnight stays since that time.
Ensure we are abreast of industry trend and initiatives	In partnership with the MRTB, develop and distribute quarterly visitation research for the region. (Berrigan, Moira and Corowa LGAs	An informed industry	Statistics are distributed ¼ ly by MRT and these are in turn made available to the industry.
Maximise ROI for all marketing initiatives	Develop one year marketing plan in consultation with the industry.	Targeted marketing and messaging	This is an unfunded item
Maximise ROI for all marketing initiatives	Work with the MRTB to gain maximum benefit from the appointed PR agency	Generate a minimum of \$150,000 in media coverage	The PR agency appointed by MRT generated some media coverage for the region but it was limited and the contract ceased in 2016.
Provide and actively support implementation of MRTB Digital Platform	Work with the LTA and Chambers to implement the MRTB Digital Platform for the Murray region	Increased access by visitors to digital information	The digital platform was finally implemented on 2015 and had many issues in the initial stages. It has worked well for 3 years and will be upgraded in 2019.
Encourage the LTA(s) to produce a cost neutral Official Visitor Guide. (OVG)	Provide access to a good regional image library. Review content of proposed OVG, if requested.	Tocumwal on the Murray Tourism produces an Official Visitor Guide annually	The Southern Riverina News produced and OVG for Berrigan Shire in April 2016 with a print run of 10,000. The SRN was responsible for selling advertising and Council provided images, text and \$5000. Council is responsible for the distribution of the OVG. There are 4000 OVG's still to be distributed.

Tourism Function: Events		Council Role: Facilitate (Industry Promotion / Advertising) Provide: Events Grant Program	
What we want to do	How are we going to do it?	What will be the outcome	2019 Review
Identifying and supporting events with the potential to attract overnight visitation.	Develop a Sporting Events promotional kit for the Berrigan Shire	A kit to promote the areas sporting facilities is available	The SMA Sporting Facilities Audit identified all venues in the Berrigan and Moira Shires that would be suitable to host a diverse range of sporting events.
Identifying and supporting events with the potential to give a destination extensive exposure	Research the ethics and methodology of sponsoring events into the region.	A greater understanding of the methodology behind sponsoring sporting events into the region	Berrigan Shire Council, Moira Shire Council and Cobram Barooga Business and Tourism have partnered with Sports Marketing Australia as the solution to securing tier two sporting events for the region. Amateur and junior sporting events are the preferred type of event but the market is competitive and assistance from a professional firm was essential.
Expanding our knowledge and understanding of attracting sporting events to the region	Establish a tier system for Events.	A Tier system is introduced to assess the economic impact of events	A tier system is now understood following the work that has been done with Sports Marketing Australia.
Undertake a review of Council Event Funding Program	Event Funding Program is reviewed, discussed at Council and changes, if any, are implemented.	Event Funding Program that delivers a ROI and which is evidenced based	The Council Event Funding program was reviewed in 2018 and the recommended changes were adopted. Major Event funding now focuses on externally initiated events with a smaller funding pool for local events.

Tourism Function: Research		Council Role: Facilitate / Inform	
What we want to do	How are we going to do it?	What will be the outcome	2019 Review
Facilitate evidenced based research to support all initiatives	Facilitate product gap research	Product Gap research completed.	Product gap analysis informed the development of the Tocumwal Foreshore Masterplan.
Require research based supportive arguments for all tourism initiatives	In partnership with the MRTB undertake quarterly visitation research	Quarterly visitation research undertaken and distributed to the industry	Quarterly visitation statistics are made available by MRT and are available through the MRT website
	Facilitate research into the effectiveness of all marketing campaigns	Annual industry sentiment research undertaken	Annual industry sentiment research was not undertaken as no tourism specific marketing campaigns were undertaken.
	Undertake annual research to determine industry sentiment	Sports sponsorship research undertaken	The SMA audit of sporting infrastructure was completed in 2018 to assess the viability of Berrigan Shire participating in the SMA and CBBT Sports Attraction program.
	Facilitate research reviewing the effectiveness of sports sponsorship in the shire	Annual marketing impact research undertaken	The Berrigan Shire Event Impact Model has been used to evaluate the effectiveness of sports sponsorship.

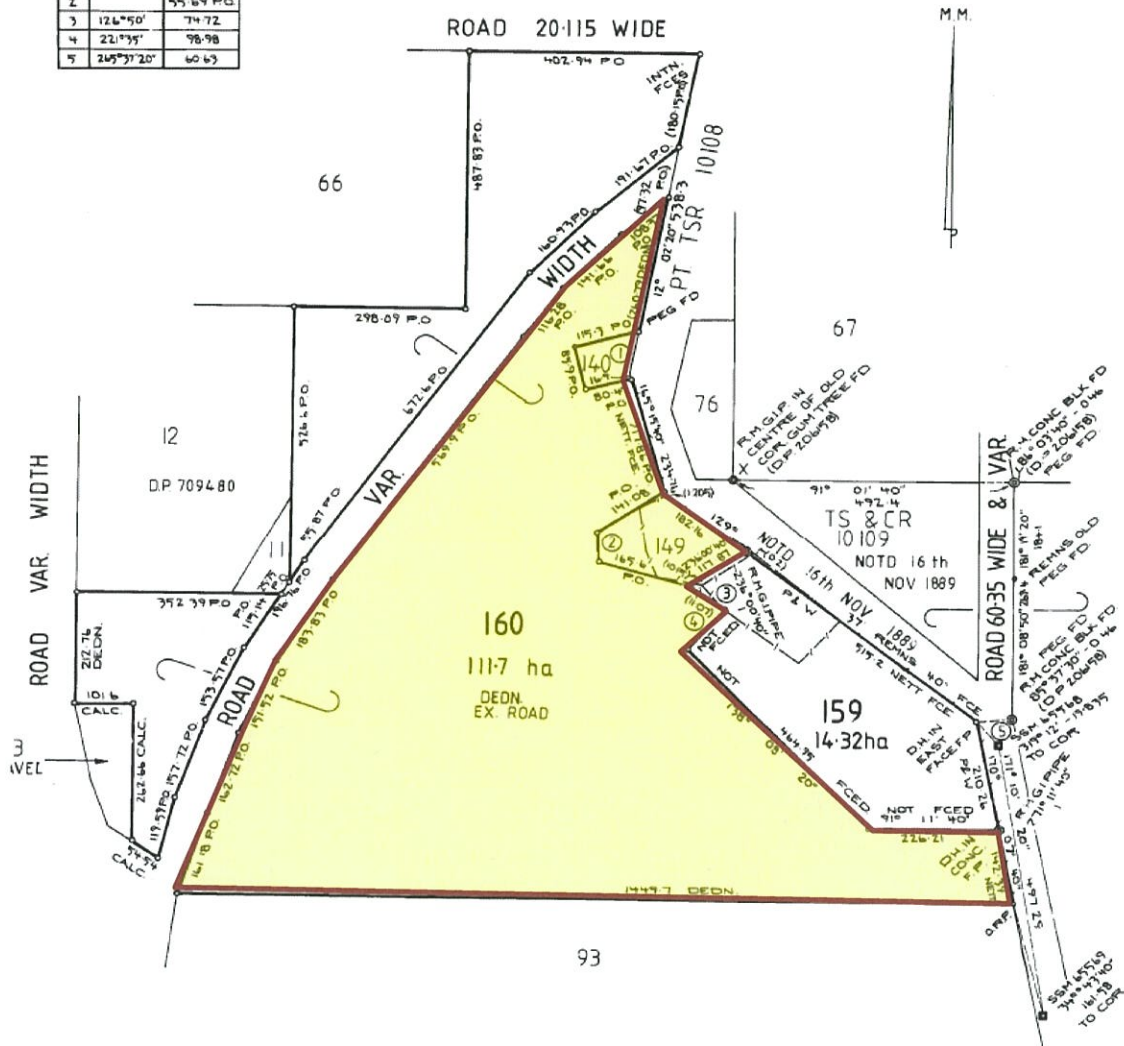


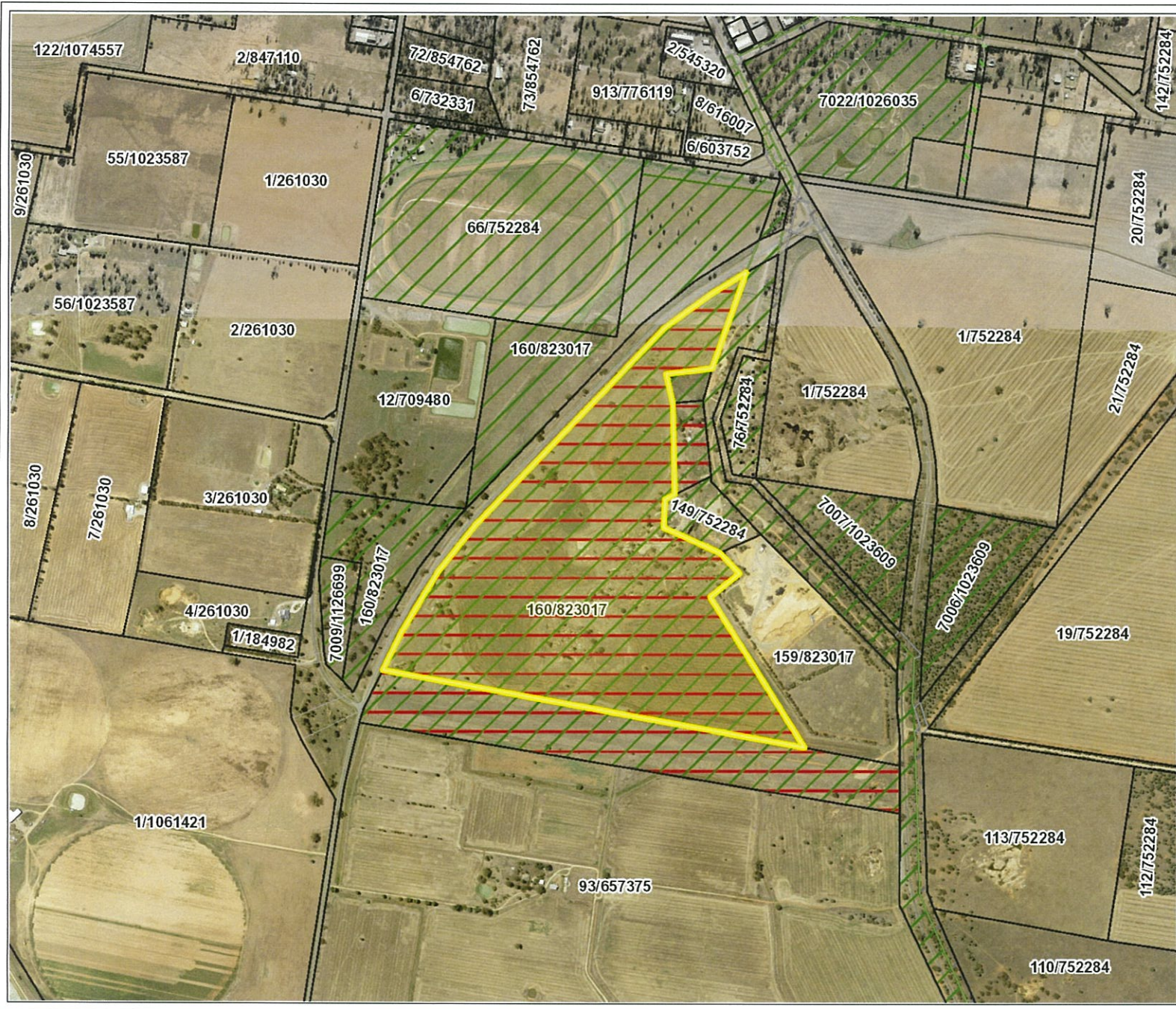


[berriganshire.nsw.gov.au](http://berriganshire.nsw.gov.au)

Diagram:

SHORT LINE TABLE		
NO	BEARING	DISTANCE
1	192°02'10"	77.31
2		95.69 P.O.
3	124°50'	74.72
4	22°33'	98.98
5	205°37'20"	60.63





### R27353 for Future Suburban Settlement

**Legend**


Aboriginal Land Claim Boundary	Non Crown Land
Licence (Structure Point)	Crown Land - Undefined Status
Licence (Structure Line)	Crown Road
Licence (Structure Polygon)	Shared Crown / Council Road
Licence (Land Area)	Crown Road - Undefined Status
Crown Lease	Crown Waterway
Enclosure Permit	All Crown (Land, Road & Water)
Crown Reserve	Local Government Area
Crown Land (Other)	Suburb
Crown Land	National Parks Reserve
Crown Land - Status Unknown	State Forest

#### Crown Account Details


Account: 27353 Reserve (UNKNOWN)  
 Gazetted: 05 Mar 1898 ; Status: Current  
 Management: The Minister (01 Jul 2018)  
 Purpose: Future Suburban Settlement

Parish: GERELDERY  
 Country: DENISON  
 LGA: BERRIGAN  
 Suburb: BERRIGAN

Author: DPI/bissetp  
 Map Created: 31/05/2019 3:28:06 PM



**Department of Industry**

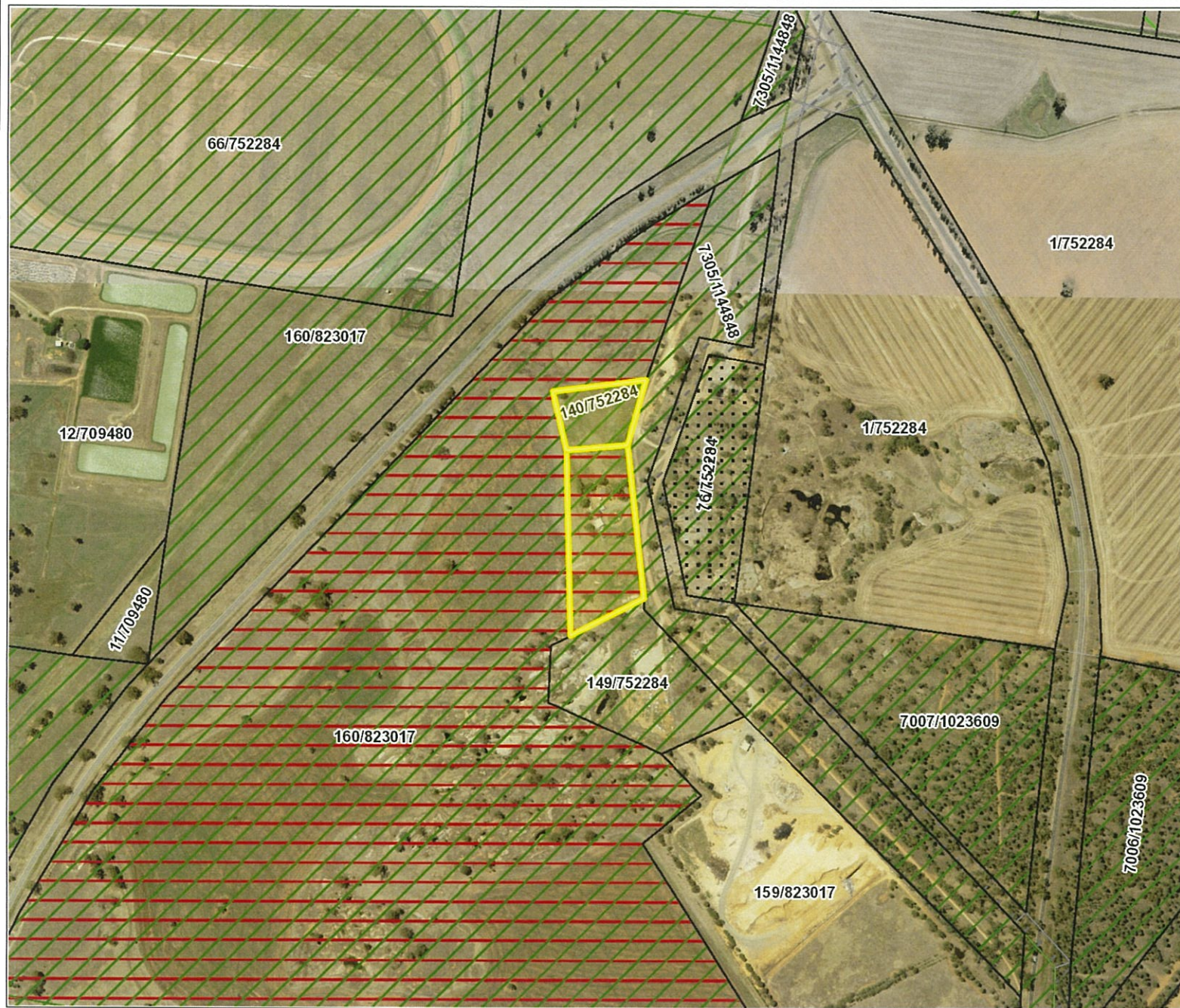


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Projection: WGS\_1984\_Web\_Mercator\_Auxiliary\_Sphere

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### R55426 for Public Pound

Legend	
	Aboriginal Land Claim Boundary
	Licence (Structure Point)
	Licence (Structure Line)
	Licence (Structure Polygon)
	Licence (Land Area)
	Crown Lease
	Enclosure Permit
	Crown Reserve
	Crown Land (Other)
	Crown Land
	Crown Land - Status Unknown
	Non Crown Land
	Crown Land - Undefined Status
	Crown Road
	Shared Crown / Council Road
	Crown Road - Undefined Status
	Crown Waterway
	All Crown (Land, Road & Water)
	Local Government Area
	Suburb
	National Parks Reserve
	State Forest

### Crown Account Details

Account: 55426 Reserve (No File)  
 Gazetted: 19 May 1922 ; Status: Current  
 Management: The Minister (01 Jul 2018)  
 Purpose: Public Pound

Parish: GERELDERY  
 Country: DENISON  
 LGA: BERRIGAN  
 Suburb: BERRIGAN

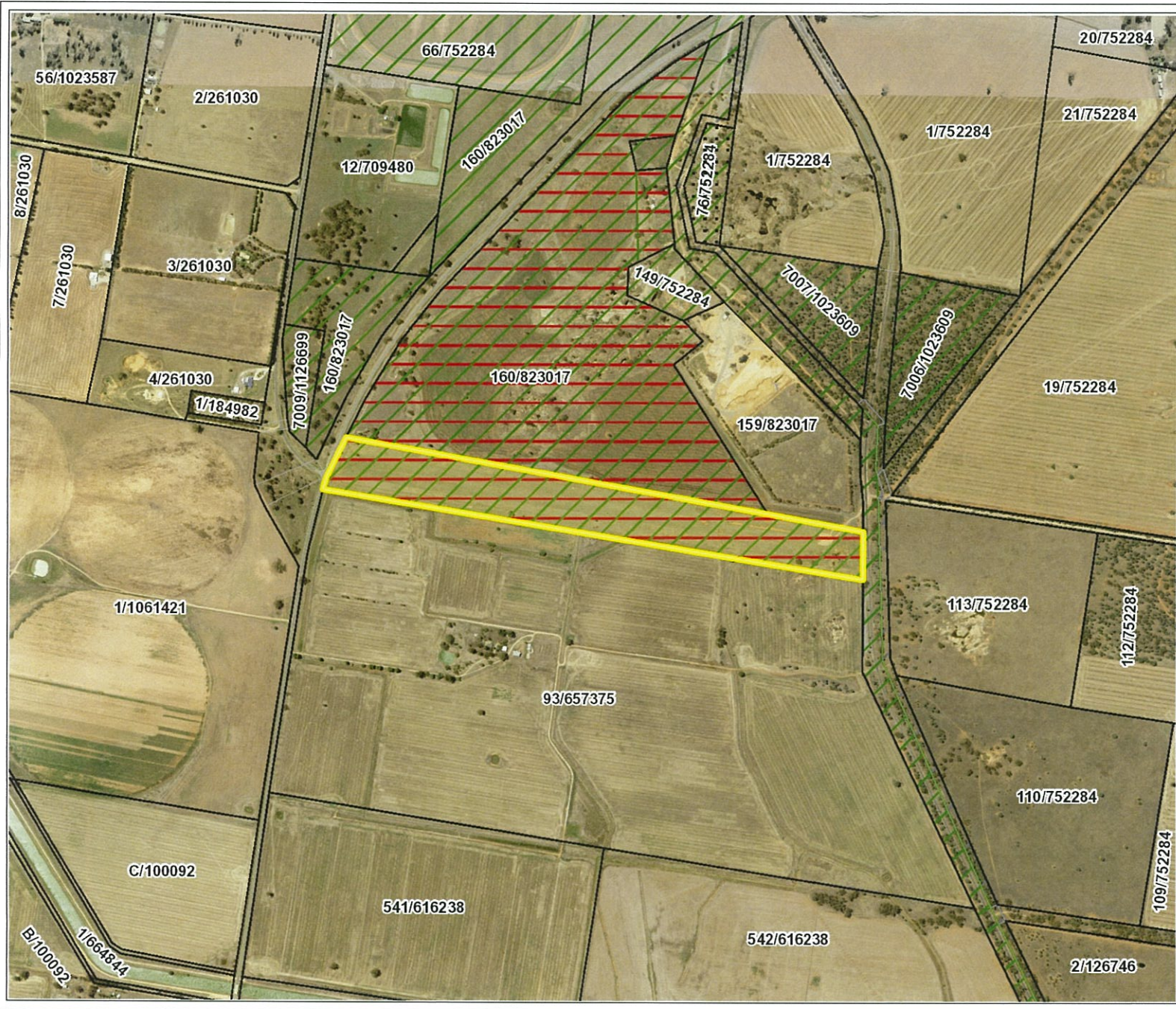
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### R89011 for Aviation Purposes

- Legend**
- Aboriginal Land Claim Boundary
  - Licence (Structure Point)
  - Licence (Structure Line)
  - Licence (Structure Polygon)
  - Licence (Land Area)
  - Crown Lease
  - Enclosure Permit
  - Crown Reserve
  - Crown Land (Other)
  - Crown Land
  - Crown Land - Status Unknown
  - Non Crown Land
  - Crown Land - Undefined Status
  - Crown Road
  - Shared Crown / Council Road
  - Crown Road - Undefined Status
  - Crown Waterway
  - All Crown (Land, Road & Water)
  - Local Government Area
  - Suburb
  - National Parks Reserve
  - State Forest

#### Crown Account Details

Account: 89011 Reserve (PK701561)  
 Gazetted: 07 Sep 1973 ; Status: Current  
 Management: Berrigan Council Crown Reserves Reserve Trust (27 Jan 1995)  
 Purpose: Aviation Purposes

Parish: GERELDERY  
 Country: DENISON  
 LGA: BERRIGAN  
 Suburb: BERRIGAN

Author: DPI\bissetp  
 Map Created: 31/05/2019 3:35:45 PM

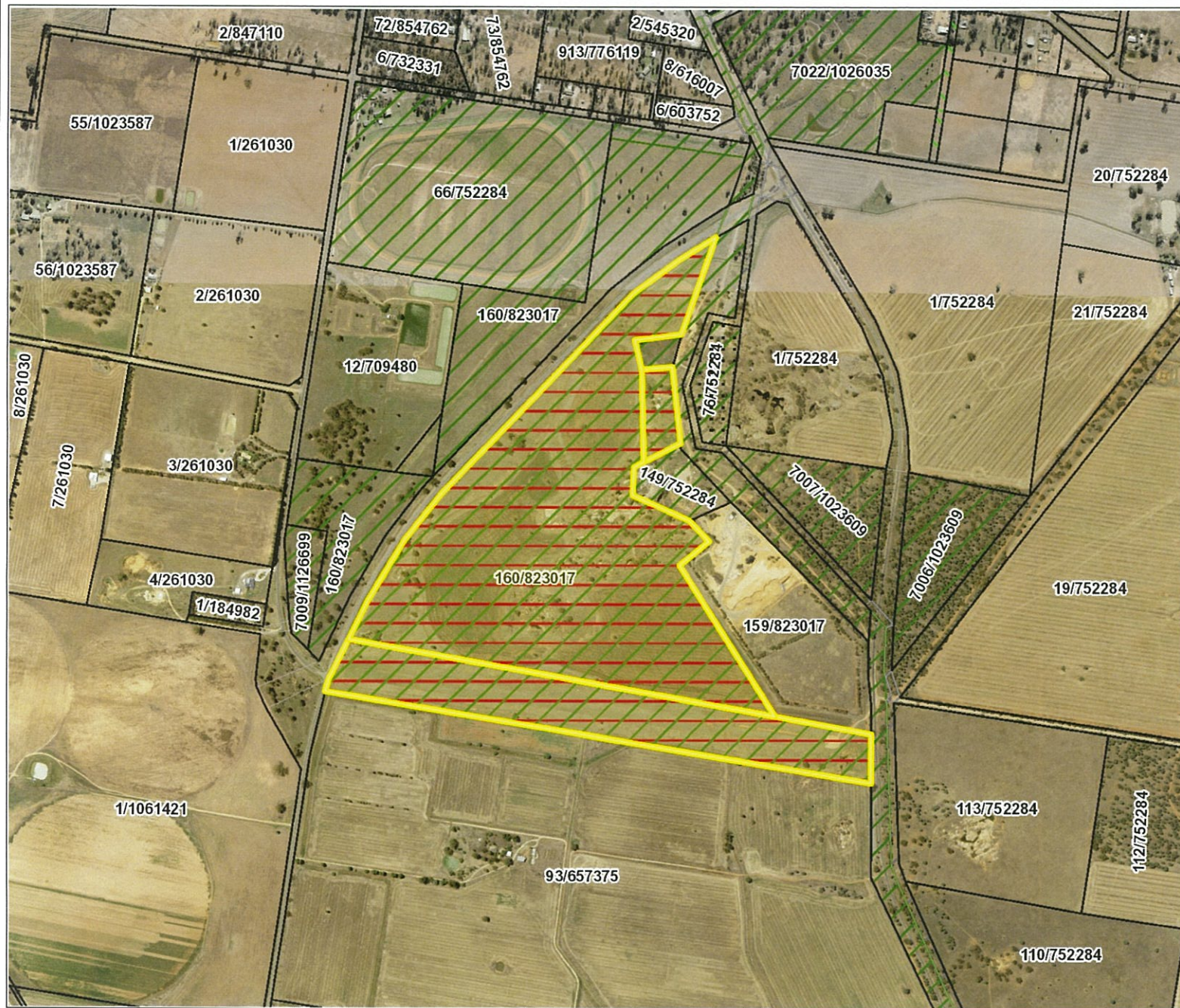
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0 183 367 550 734 m  
 Scale 1: 18056

Projection: WGS\_1984\_Web\_Mercator\_Auxiliary\_Sphere

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### Licence 531977

Legend	
	Aboriginal Land Claim Boundary
	Licence (Structure Point)
	Licence (Structure Line)
	Licence (Structure Polygon)
	Licence (Land Area)
	Crown Lease
	Enclosure Permit
	Crown Reserve
	Crown Land (Other)
	Crown Land
	Crown Land - Status Unknown
	Non Crown Land
	Crown Land - Undefined Status
	Crown Road
	Shared Crown / Council Road
	Crown Road - Undefined Status
	Crown Waterway
	All Crown (Land, Road & Water)
	Local Government Area
	Suburb
	National Parks Reserve
	State Forest

### Crown Account Details

Account: 531977 Section 34a Licence (14/01873)

Status: CURRENT

Holder: Walliss Farming Enterprises Pty Ltd

Purpose: Cultivation, Grazing

Parish: GERELDERY

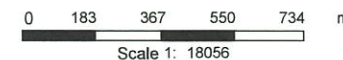
Country: DENISON

LGA: BERRIGAN

Suburb: BERRIGAN

Author: DPL/bissetp

Map Created: 31/05/2019 3:42:17 PM



Projection: WGS\_1984\_Web\_Mercator\_Auxiliary\_Sphere

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Berrigan Shire Council  
September Quarter Review 2019/20

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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 2019/20 Annual Operational Plan.

	Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
Sustainable natural and built landscapes	2	13	2	1	1	19
Good government	-	13	-	2	1	16
Supported and engaged communities	-	14	-	-	-	14
Diverse and resilient business	-	16	-	-	-	16
<b>Total Actions</b>	<b>2</b>	<b>56</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>65</b>





## 1.0 Sustainable Natural and Built Landscapes


### 1.1 Support sustainable use of our natural resources and built landscapes

Delivery Program Objective	Action Code	OP Action	Responsibility	What will be the result	YTD / Progress	Comments
Coordinate strategic land-use planning	1.1.1.1	Increase community awareness regarding development application process	Development Manager	Improved community satisfaction with Development Services  Improved community satisfaction with Development Services	On target  ●  25%	
Coordinate strategic land-use planning	1.1.1.3	Commence review of Local Environment Plan	Development Manager	Review of LEP commenced  Review of LEP commenced	On target  ●  25%	
Coordinate and develop Community Participation Plans in accordance with relevant legislation and the Council's Community Engagement Framework	1.1.1.2	Process and approve / refuse development applications in accordance with relevant legislation, codes and policies	Development Manager	Applications assessed and processed within statutory timeframes  Applications assessed and processed within statutory timeframes	On target  ●  25%	
Coordinate and develop Community Participation Plans in accordance with relevant legislation and the Council's Community Engagement Framework	1.1.2.1	Establish a framework for the development of Community Participation Plans by 1 December 2019	Development Manager	Community comment on new Development  Community comment on new Development  Framework and the process established	Completed  ●  100%	
Enhance the visual amenity, heritage and	1.1.3.1	Continue Annual Heritage	Development Manager	Successful completion of works granted funding	On target  ●  25%	



Delivery Program Objective	Action Code	OP Action	Responsibility	What will be the result	YTD / Progress	Comments
liveability of our communities		Grants Program		Successful completion of works granted funding  Successful completion of works granted funding		
Enhance the visual amenity, heritage and liveability of our communities	1.1.3.2	Continue rolling program of works – town entrances	Director Technical Services	Program is developed and included in Annual Capital Works Program  Program is developed and included in Annual Capital Works Program	On target    25%	Signage works nearing completion. tree planting progressing
Enhance the visual amenity, heritage and liveability of our communities	1.1.3.3	Implement the Tocomwal Foreshore Master Plan	Director Technical Services	Splash Park constructed and associate street works completed  Splash Park constructed and associated street works completed	On target    25%	Road works are nearing completion. Designs are being finalized for the visitor information center building



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


Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	YTD Progress	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	Director Corporate Services	Weed infestation within the Shire is eradicated and / or manageable  Weed infestation within the Shire is eradicated and / or manageable	Completed  100%	Central Murray County Council has been abolished and responsibility for local biosecurity returned to Council. This action needs to be closed.
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	Quarterly survey of sites  Quarterly survey of sites	Deferred or Not Progressing  0%	Funding program not finalised
Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.3	Undertake tree assessments and establish a tree register	Enterprise Risk Manager		Overdue or Not Completed  30%	Compilation of the tree register is ongoing as issues arise. Register consists of tree assessments conducted as issues arise within each town. Actions consist of removal, pruning and/or monitoring.
Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.4	Monitor and undertake as required the control and management of pests	Development Manager		On target  25%	

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	YTD Progress	Comments
Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.5	Undertake a review of the plans of management for Crown Lands controlled by Council or Council Committees of Management	Development Manager		On target  25%	

## 1.3 Connect and protect our communities

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	YTD Progress	Comments
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.1	Review and implement asset management plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails	Director Technical Services	Asset Plans are reviewed by due date. Review of Asset Management Plans is informed by community feedback / expectations re: service levels  Asset Plans are reviewed by due date. Review of Asset Management Plans is informed by community feedback / expectations re: service levels	Not on target  0%	Water and Sewer Plans have been completed.  Stormwater, Transport and Corporate and Community Services AMPs are overdue.
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	On an ongoing basis 95% of service levels set out in the Storm Water Asset Management Plan are met  On an ongoing basis 95% of service levels set out in the Storm Water Asset Management Plan are met	On target    25%	Programmed capital works completed where not associated with larger project that has been delayed.  Maintenance of system up to date.
Coordinate flood levee, Council road	1.3.1.3	Ensure sewer network is	Director Technical Services	Revenue Policy targets met	On target  	Sewer network maintained in operational and functional state.



Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	YTD Progress	Comments
network and stormwater asset management and planning		safe and functional		Revenue Policy targets met Project Milestones met	25%	
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.4	Continue remediation Tocumwal Foreshore Levee	Director Technical Services	Annual inspection is undertaken and scheduled maintenance completed	Not on target 25%	Tree clearing and graveling work programmed. Further investigation being carried out in the section of levee that is known to be keyed into sand.
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	Increase in active engagements social media On an ongoing basis 95% of service levels set out in the Asset Management Plan are met Weekly publication	On target  25%	Roads maintained and improved in accordance with budget
Manage landfill, recycling and waste disposal	1.3.2.1	Implement the Berrigan Shire Council Waste Plan	Environmental Engineer	100% of Diversion targets set out in Berrigan Waste Management Plan are met 100% of Diversion targets set out in Berrigan Waste Management Plan are met	On target  25%	





Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	YTD Progress	Comments
Manage landfill, recycling and waste disposal	1.3.2.2	Deliver township garbage collection and street cleaning services	Environmental Engineer	Garbage is collected within agreed timeframes and budgets  Garbage is collected within agreed timeframes and budgets	On target    25%	




## 2.0 Good Government

### 2.1 Berrigan Shire 2027 objectives and strategic actions facilitate effective governance by Council of Council operations and reporting

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2027	2.1.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation of Berrigan Shire 2027	Strategic and Social Planning Coordinator		On target  25%	Railway Park Concept Plan consultation - street stall, online survey conducted. Online poll ranking community preferences for Stronger Country Communities conducted. Report prepared for Council
Meet legislative requirements for Council elections, local government, and integrated planning and reporting.	2.1.2.1	Provide facilities and support including financial to the elected Council	General Manager	Publication of audio Files Publication of audio Files Self reported increase in Council skills and knowledge	On target  25%	
Meet legislative requirements for Council elections, local government, and integrated planning and reporting.	2.1.2.2	Implement and further develop the Berrigan Shire Integrated Management System	Enterprise Risk Manager	Inspections undertaken in accordance with IMS requirements Inspections undertaken in accordance with IMS requirements Quarterly Report Actions included in Delivery Program Review	Overdue or Not Completed  70% for project	Gradually expanding the Integrated Management System to include procedures for other functions. HR Manual under review and development.

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Meet legislative requirements for Council elections, local government, and integrated planning and reporting.	2.1.2.3	Implement Berrigan Shire Council's Improvement Plan	General Manager		On target  25%	
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.1	Coordinate Council investments, financial management, financial operations and processing	Director Corporate Services		On target  25%	Review of Council's financial strategy and Investment policy scheduled for Q2. A review of receipting options also due in Q2. Borrowings of \$8.6m - mix of internal and external - has been approved by OLG. 2018/19 annual financial statements subject to audit delay.
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.2	Monitor and respond to change in the Financial Governance, Regulatory and Reporting Frameworks	Director Corporate Services		On target  25%	Council preparing a submission on the OLG Risk Management and Internal Audit Framework discussion paper due on 31 December 2019
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.3	Deliver responsive customer service	Director Corporate Services		On target  25%	Progressing. Increase in tourism-related enquiries in Q1.

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.4	Conduct service review and develop the Corporate Services Strategic Plan	Director Corporate Services		Not due to start  0%	Not scheduled to start until Q3
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.5	Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2017 - 2021	Enterprise Risk Manager	Implemented  Increase compared to 2016 result in the % of staff reporting greater recognition  Material value of volunteer effort identified  Annual Report on Actions  Annual Report 2019/20	Overdue or Not Completed  20%	Appointment of HR Services Officer and the inclusion of the Capability Framework documentation has resulted in changes to the HR function and services offered. This will be a gradual development.
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.6	Provide Information technology and associated support for Council operations	Director Corporate Services		On target   25%	Cybersecurity has become an IT priority. New policies and procedures being developed. New Password Policy adopted and being implemented.

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.7	Coordinate the delivery and management of Shire records and communications	Director Corporate Services	Conduct survey to establish benchmarks  Conduct survey to establish benchmarks	On target  ●  25%	Implementation of new Electronic Document and Records Management System (EDRMS) underway with preliminary meetings held with supplier to design framework
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.8	Maintain and sustainably redevelop existing infrastructure and community assets	Director Corporate Services	Adopted by Council  Adopted by Council	On target  ●  25%	Upgrade of facilities at Collie Park, Berrigan War Memorial Swimming Pool, Finley School of Arts, Finley Showground and Sporting Complex and Tocumwal Recreation Reserve all underway. Design completed and funding secured for future works at Hayes Park and Apex Park in Berrigan and Finley War Memorial Swimming Pool. SSPC and DCS working with Barooga Recreation Reserve committee of management to develop a Strategic Plan for the reserve.
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.9	Coordinate and manage maintenance and renewal of Council plant and equipment	Director Technical Services		On target  ●  25%	Plant maintained as required and renewed in accordance with Plant Replacement Program
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.10	Coordinate the ongoing review and development of Council and Operational Policies and procedures	Director Corporate Services		On target  ●  25%	Continuing and ongoing




## 2.2 Strengthen strategic relationships and partnerships with community, business and government.





Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Participate in networks that promote regional and cross-border collaboration, planning and service delivery	2.2.1.1	Develop resources and establish partnerships that improve local assessment of social and economic implications of regional and inter-governmental decision-making on Shire residents, business and Council operations	Strategic and Social Planning Coordinator	Improve efficiency  Regional response to issues  Improve efficiency  Regional response to issues	On target  ●  25%	Attended BJCN network meeting and SEGRA conference
Participate in networks that promote regional and cross-border collaboration, planning and service delivery	2.2.1.2	Actively lobby all levels of government and industry re: Murray Darling Basin Plan	General Manager		On target  ●  25%	

## 3.0 Supported and Engaged Communities

### 3.1 Create safe, friendly and accessible communities

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	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	Director Corporate Services	<p>Reports to Council provide feedback on participant survey results • Kids Fest • Youth Week</p> <p>Reports to Council provide feedback on participant survey results • Kids Fest • Youth Week</p> <p>Annual Report to council re: Volunteer Hours / Management facilities: Pools, Toy Library &amp;</p>	<p>On target</p> <p>●</p> <p>25%</p>	New facilities at Berrigan War Memorial Swimming Pool, Tocumwal Library and Collie Park are all used predominantly by children. Kids Week due to be held in Q2. Library offering school holiday programs and weekly pre-school "story time"
Build communities that are home to more families and young people	3.1.1.2	Implement Children and Families Strategy 2015 - 2019	Strategic and Social Planning Coordinator	<p>One new project or partnership initiated per annum</p> <p>One new project or partnership initiated per annum</p>	<p>On target</p> <p>●</p> <p>25%</p>	Commenced reviewed. Conducted survey of local service providers and followup interviews with local schools and services. Survey of families to be conducted during Sept. Oct. school holidays
Facilitate all age healthy lifestyles and ageing in place	3.1.2.2	Implement the Active Ageing and Disability Inclusion Plan	Strategic and Social Planning Coordinator		<p>On target</p> <p>●</p> <p>25%</p>	Two active projects with community partners. The Access at Glance project peer assessors have assessed Barooga and Tocumwal Libraries. Provided project support Finley Dementia Friends - marketing and promotion through Council Facebook.


Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Facilitate all age healthy lifestyles and ageing in place	3.1.2.3	Provide recreation facilities which support active lifestyle and ageing in place	Director Corporate Services		On target  25%	Tocumwal Library includes space for activities for ageing in place. New walking path in Tocumwal provides essential link for mobility devices. New Outdoor Dining and Footpath Trading policy in place.
Strengthen the inclusiveness and accessibility of our community	3.1.3.1	Promote the social and economic wellbeing of Shire residents through implementation of Disability Inclusion Plan, social planning and community development activities	Strategic and Social Planning Coordinator	Participant numbers are maintained and or increased  Participant numbers are maintained and or increased  Participants/ Survey Respondents report high levels of satisfaction with the activity  Based on participant surveys  •Seniors Week •Youth Week •International Womens' Day •Mens' Health Week & Childrens' Week	On target  25%	Commenced planning with local childrens and family services - Childrens Week Events - scheduled for last week in October
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	Supporting Operational Plan actions are undertaken and the outcome reported  Supporting Operational Plan actions are undertaken and the outcome reported	On target  25%	

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
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		On target  25%	
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	Adopted by Local Emergency Management Committee  Adopted by Local Emergency Management Committee	On target  25%	Meetings facilitated as programmed.
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	Annual Report Annual Report	On target  25%	Cemeteries maintained and operating
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		On target  25%	




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





Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	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	Library Manager	<p>Door count increases 10% 2012/13 to 2016/17 Customer survey 80% satisfied with library service</p> <p>Door count increases 10% 2012/13 to 2016/17 Customer survey 80% satisfied with library service</p> <p>Completed on time and within budget</p> <p>Borrowings decline by less than 5% 2017/18 to 2020/21</p>	<p>On target</p> <p>●</p> <p>25%</p>	<p>Increased patronage in Tocumwal Library since Extension completed with many groups using facilities. Increase in total Door Count by 1.5%. Decrease in total loans by 4.4% (includes BorrowBox Loans)</p> <p>Wifi increased logins by 10% /decreased device numbers by 0.05%</p>
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		<p>On target</p> <p>●</p> <p>25%</p>	<p>Social Media posts and survey data analytics report increased levels of community engagement younger cohort. Community feedback informed amendments to Finley Railway Park concept plan before its endorsement by the Council</p>
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	Three cultural activities implemented in partnership with South West Arts per year	<p>On target</p> <p>●</p> <p>25%</p>	<p>SWA financial contribution made. Partnered with SWA on Arts NSW grant for Tocumwal WAAAF Walk. Partnering with SWA to develop arts hub in Finley at the old Senior Citizens Centre.</p>



Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Facilitate and partner with local communities in the development of township plans		Coordinate and align community projects and activities with township masterplans	Strategic and Social Planning Coordinator	<p>No. projects undertaken with in-kind support from Council Services</p> <p>No. projects undertaken with in-kind support from Council Services</p>	<p>On target</p> <p></p> <p>25%</p>	Community consultation - Hayes and Apex Park township Landscape Concept Master Plans developed and will be used to inform grant applications made by community groups and or the Council

## 4.0 Diverse and Resilient Business

### 4.1 Strengthen and diversify the local economy through Investment in local jobs creation, retention and innovation


Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.1	Implement Berrigan Shire Economic Development Plan 2017 - 2021	Economic Development Officer		On target   25%	<ul style="list-style-type: none"> <li>* Liaising with the Council planning department staff on a monthly basis</li> <li>* Promotion of the Tocumwal Airpark land sales through social media. Sales brochure distributed during the Tocumwal Airshow</li> <li>* QFly project with the GMV Task force continues. Tree removal undertaken in Berrigan Shire.</li> <li>* Tourism Network Lunch September 16</li> <li>* Liveability Videos launched August 15</li> <li>* Chamber Presidents meeting September 2. Tocumwal Chamber have informed that they will no longer participate in this forum.</li> <li>* 2019 - 2023 Tourism Strategy is being drafted.</li> <li>* Membership of Murray Regional Tourism is maintained and the Tourism Managers forum was attended in September.</li> </ul>

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.2	Develop industry profiles informed by strategic analysis of local conditions and relative competitive advantages	Economic Development Officer	Social and Health Services Profile published December 2019	On target  25%	The Health and Allied Health profile is being prepared for the design team at Dutch Media.
Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.3	Support collaborative planning, shared resourcing in local industry promotion of business and infrastructure development projects	Economic Development Officer		On target  25%	Tourism Network lunch was held in September with 57 industry personnel attending.
Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs	4.1.1.4	Continue the development and marketing Tocumwal Aerodrome Industrial Precinct	Economic Development Officer		On target  25%	Social media post continue averaging one every 2 weeks. Land Sales flyer was developed and distributed for the Tocumwal Air Show.
Support local enterprise through local economic and industry development initiatives and projects	4.1.2.1	Promote the development of business support groups / networks within the Shire	Economic Development Officer	Annual	On target  25%	The Tourism Network events now have up to 60 attendees at each event. Those attending each event are asked to complete an online survey in the days following to help us engage speakers on topics that interests the industry.





Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Support local enterprise through local economic and industry development initiatives and projects	4.1.2.2	Convene regular meetings of industry support groups and business networks in the Shire	Economic Development Officer	Number of events held 4	On target  25%	The Chamber Presidents group continues to meet every two months giving the Chambers direct access to the Mayor and General Manager. These meetings are an opportunity to keep the Chambers and their members up to date on all the different projects that are currently being undertaken.
Support local enterprise through local economic and industry development initiatives and projects	4.1.2.3	Upgrade Finley Saleyards	Director Corporate Services		On target  25%	Troughs being replaced in Q2. Proposed works require underground power - needs re-design in part.

## 4.2 Diversify and promote local tourism

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Implement the Berrigan Shire Tourism Strategy	4.2.1.1	Invest in infrastructure that will add value to and increase the competitiveness of the Shire's Visitor Economy e.g.: Redevelopment of the Foreshore Reserve	Economic Development Officer	Business Case developed by 28 Feb 2020  Increase Visits to Tocumwal Foreshore	On target  ●  25%	The business case for the Tocumwal Aviation Museum is currently being developed.  The most recent visitation data released in August by Murray Regional Tourism indicates a substantial increase in the annual visitation to the Sun Country region in 2018/19.
Implement the Berrigan Shire Tourism Strategy	4.2.1.2	Partner with industry and other levels of government on securing investment needed for Ports of the Murray and Murray River Adventure Trail Projects	Economic Development Officer	Report Annually  All Eligible Programs	On target  ●  25%	Murray Regional Tourism recognises the THAM project as part of the larger Ports of the Murray program. Discussion is underway with the proponent of the Tocumwal Aviation Museum to have THAM included in this project.
Implement the Berrigan Shire Tourism Strategy	4.2.1.3	Provide support to event proponents and organisers	Economic Development Officer		On target  ●  25%	The Council supported the Tocumwal Air Show to the maximum funding amount of \$10K. The Tocumwal Air Show was held in ideal condition on the 14th of September and was attended by 5000 people. Profit from this event will be distributed within the community although the organising committee was encouraged by the Council to retain some funds for the 2021 Tocumwal Air Show.
Implement the Berrigan Shire Tourism Strategy	4.2.1.4	Facilitate local industry review and update of digital content and marketing	Economic Development Officer		On target  ●  25%	The new Sun Country on the Murray digital platform has been released. As part of the contract with MRTB 4 seasonal updates will occur each year. The first set of Google analytics for the site will be circulated in early November.

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Partner regional Tourism Boards	4.2.2.1	Membership of regional tourism boards established to increase visitation and economic activity in the Murray Region of NSW and Murray River towns	Economic Development Officer		On target  25%	Active membership of Murray Regional Tourism is maintained through regular attendance at the Tourism Managers forums and also with regular meeting of the Mid Eastern group consisting of Berrigan, Federation and Moira Shire Councils.

## 4.3 Connect local, regional and national road, rail and aviation infrastructure

Delivery Program Objective	Action Code	OP Action	Responsible Officer Position	What will be the result	Status	Comments
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.1	Continue to advocate for the development of hardstand and serviced truck parking Tocumwal, Finley and Berrigan	Economic Development Officer	The investment case is developed	On target  25%	There has not been a need to undertake this action however a close watch is always kept on this item and will be actioned if required.
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.2	Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports	Economic Development Officer	Funding is committed by Victorian and Commonwealth Governments	On target  25%	There has not been a need to undertake this action however a close watch is always kept on this item and will be actioned if required.
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.3	Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley highways particularly the Shepparton bypass	Economic Development Officer	Funding is committed by Victorian and Commonwealth Governments  Funding is committed by Victorian and Commonwealth Governments	On target  15%	
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.4	Operate the Tocumwal Aerodrome	Director Technical Services	Aerodrome maintains registration  Aerodrome maintains registration  Annual Report Presented to Council on Aerodrome Operations	On target  25%	Aerodrome maintained and operated in accordance with CASA requirements.





FUNCTION	2019-20 CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL									
GOVERNANCE EXPENSE	(97,680)	(816,435)		(914,115)	(38,866)	(316,622)	(597,494)	(30,000)	(944,115)
GOVERNANCE REVENUE	-	-		-	-	-	-		-
CORPORATE SUPPORT EXPENSE	(61,197)	(401,760)	-	(462,957)	(202,759)	(951,986)	489,028	77	(462,881)
CORPORATE SUPPORT REVENUE	-	95,028		95,028	-	15,363	79,665	231	95,259
TECHNICAL SERVICES EXPENSE	-	(666,100)	-	(666,100)	(75,560)	(647,667)	(18,433)	(36,000)	(702,100)
TECHNICAL SERVICES REVENUE	-	3,000		3,000	-	1,992	1,008		3,000
PLANT SERVICES EXPENSE	-	(1,497,821)	-	(1,497,821)	(235,781)	(300,031)	(1,197,790)	(2,786)	(1,500,607)
PLANT SERVICES REVENUE	-	1,497,821	-	1,497,821	-	300,031	1,197,790	2,786	1,500,607
OVERHEAD EXPENSE	-	0		0	(128,672)	(34,619)	34,619		0
OVERHEAD REVENUE	-	-		-	-	34,619	(34,619)		-
EMERGENCY SERVICES EXPENSE	-	(207,369)		(207,369)	(313,734)	(379,778)	172,409	(10,603)	(217,972)
EMERGENCY SERVICES REVENUE	-	14,270		14,270	-	3,568	10,703		14,270
OTHER COMMUNITY SERVICES EXPENSE	(29,368)	(247,270)		(276,638)	(10,928)	(83,873)	(192,765)	(500)	(277,138)
OTHER COMMUNITY SERVICES REVENUE	-	30,200		30,200	-	5,397	24,803	500	30,700
CEMETERY EXPENSE	(5,000)	(145,424)		(150,424)	(11,014)	(57,421)	(93,003)	19,895	(130,529)
CEMETERY REVENUE	-	127,689		127,689	-	46,887	80,802	153	127,842
HOUSING EXPENSE	-	(30,940)		(30,940)	-	(9,452)	(21,488)	(53)	(30,993)
HOUSING REVENUE	-	17,080		17,080	-	5,490	11,590		17,080
ENVIRONMENTAL SERVICES EXPENSE	-	(989,710)	-	(989,710)	(44,085)	(390,582)	(599,128)	(5,428)	(995,137)
ENVIRONMENTAL SERVICES REVENUE	-	241,432		241,432	-	105,456	135,976	5,428	246,860
DOMESTIC WASTE MANAGEMENT EXPENSE	(29,255)	(1,583,887)	5,000	(1,608,142)	(334,128)	(669,234)	(938,908)	35,745	(1,572,397)
DOMESTIC WASTE MANAGEMENT REVENUE	29,255	1,583,887	(5,000)	1,608,142	-	669,234	938,908	(35,745)	1,572,397

FUNCTION	2019-20 CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL									
STORMWATER DRAINAGE EXPENSE	(551,842)	(617,300)	-	(1,169,142)	(12,345)	(318,235)	(850,906)	(4,106)	(1,173,248)
STORMWATER DRAINAGE REVENUE	-	98,748		98,748	-	77,301	21,448	4,082	102,830
ENVIRONMENTAL PROTECTION EXPENSE	(220,814)	(354,809)	(50,000)	(625,623)	(36,072)	(45,060)	(580,563)	(459)	(626,082)
ENVIRONMENTAL PROTECTION REVENUE	189,200	240,000	-	429,200	-	-	429,200		429,200
WATER SUPPLIES EXPENSE	(3,174,763)	(14,350,562)	-	(17,525,325)	(1,882,347)	(2,738,506)	(14,786,819)	19,261	(17,506,064)
WATER SUPPLIES REVENUE	3,174,763	14,350,562	-	17,525,325	-	2,738,506	14,786,819	(19,261)	17,506,064
SEWERAGE SERVICES EXPENSE	(436,723)	(5,580,899)	(927,200)	(6,944,822)	(116,403)	(613,157)	(6,331,665)	(92,036)	(7,036,858)
SEWERAGE SERVICES REVENUE	436,723	5,580,899	927,200	6,944,822	-	613,157	6,331,665	92,036	7,036,858
PUBLIC LIBRARIES EXPENSE	(116,346)	(594,727)	-	(711,073)	(79,816)	(312,322)	(398,751)	2,444	(708,629)
PUBLIC LIBRARIES REVENUE	85,000	46,900		131,900	-	86,689	45,211	-	131,900
COMMUNITY AMENITIES EXPENSE	(345,141)	(3,170,589)	1,980,000	(1,535,730)	(143,953)	(837,408)	(698,323)	(36,661)	(1,572,391)
COMMUNITY AMENITIES REVENUE	-	2,040,974	-	2,040,974	-	-	2,040,974		2,040,974
RECREATION EXPENSE	(3,207,076)	(2,044,701)	(383,411)	(5,635,188)	(920,006)	(2,103,382)	(3,531,805)	570,709	(5,064,479)
RECREATION REVENUE	2,291,706	1,047,127	(946,589)	2,392,244	-	162,782	2,229,462	(570,709)	1,821,535
SWIMMING POOL EXPENSE	(430,135)	(824,890)	395,355	(859,670)	(52,035)	(558,340)	(301,329)	(336,250)	(1,195,920)
SWIMMING POOL REVENUE	264,888	552,813	(395,355)	422,346	-	-	422,346	336,250	758,596
QUARRIES & PITS EXPENSE	-	(94,060)		(94,060)	-	(2,367)	(91,693)		(94,060)
QUARRIES & PITS REVENUE	-	94,060		94,060	-	-	94,060		94,060
SHIRE ROADS EXPENSE	(1,840,822)	(9,035,601)	-	(10,876,423)	(414,073)	(2,552,968)	(8,323,455)	(136,626)	(11,013,049)
SHIRE ROADS REVENUE	312,235	2,492,170	(136,580)	2,667,825	-	355,691	2,312,134	154,847	2,822,672

FUNCTION	2019-20 CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL									
AERODROMES EXPENSE	(75,000)	(176,580)	-	(251,580)	(14,171)	(68,010)	(183,570)	(80,475)	(332,055)
AERODROMES REVENUE	-	22,653		22,653	-	82,973	(60,320)	81,840	104,493
CAR PARKING EXPENSE	-	(7,612)		(7,612)	-	(1,903)	(5,709)		(7,612)
CAR PARKING REVENUE	-	-		-	-	-	-		-
RMS EXPENSE	-	(1,056,000)		(1,056,000)	(90,230)	(615,424)	(440,576)	(164,000)	(1,220,000)
RMS REVENUE	-	1,056,000		1,056,000	-	520,000	536,000	164,000	1,220,000
CARAVAN PARKS EXPENSE	-	(23,227)	-	(23,227)	-	(8,141)	(15,086)	(1,482)	(24,709)
CARAVAN PARKS REVENUE	-	38,000		38,000	-	8,800	29,200		38,000
TOURISM & AREA PROMOTION EXPENSE	-	(133,508)		(133,508)	(14,091)	(56,081)	(77,427)	(10,839)	(144,347)
TOURISM & AREA PROMOTION REVENUE	-	-		-	-	-	-	9,977	9,977
BUSINESS DEVELOPMENT EXPENSE	(3,803)	(511,735)	(777,500)	(1,293,038)	(37,235)	(140,670)	(1,152,368)	(1,000)	(1,294,038)
BUSINESS DEVELOPMENT REVENUE	-	6,463	484,380	490,843	-	-	490,843		490,843
BENDIGO BANK EXPENSE	-	(52,000)		(52,000)	-	(18,565)	(33,435)	-	(52,000)
BENDIGO BANK REVENUE	-	40,000		40,000	-	23,141	16,859		40,000
SALEYARDS EXPENSE	-	(329,352)	-	(329,352)	-	(33,256)	(296,096)	8,467	(320,885)
SALEYARDS REVENUE	-	186,275		186,275	-	23,594	162,682	(12,083)	174,192
REAL ESTATE DEVELOPMENT EXPENSE	-	(180,491)	177,500	(2,991)	-	(4,591)	1,600	(1,600)	(4,591)
REAL ESTATE DEVELOPMENT REVENUE	-	500,366	(347,800)	152,566	-	59,921	92,645	1,600	154,166
PRIVATE WORKS EXPENSE	-	(53,845)		(53,845)	(971)	(22,275)	(31,570)	(10,538)	(64,383)
PRIVATE WORKS REVENUE	26,241	53,845		80,086	-	11,538	68,548	10,538	90,624
RATE REVENUE	-	5,233,302		5,233,302	-	4,901,186	332,115	-	5,233,302

FUNCTION	2019-20 CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>									
FINANCIAL ASSISTANCE GRANT	-	3,167,156		3,167,156	-	423,007	2,744,149	141,587	3,308,743
INTEREST ON INVESTMENTS	-	315,000		315,000	-	320,895	(5,895)		315,000
DEPRECIATION CONTRA	-	3,865,809		3,865,809	-	966,452	2,899,357		3,865,809
BALANCE BROUGHT FORWARD	3,984,635	1,322,730		5,307,366	-	-			5,307,366
<b>Grand Total</b>	<b>169,681</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
TOTAL REVENUE	6,810,011	44,639,528	(419,744)	51,029,795	-	12,563,670	38,466,125	368,057	51,397,851
TOTAL EXPENDITURE	(10,624,965)	(45,779,204)	419,744	(55,984,425)	(5,209,274)	(14,891,924)	(41,092,501)	(304,844)	(56,289,269)
SURPLUS / (DEFICIT) FOR THE YEAR	(3,814,954)	(1,139,676)	-	(4,954,630)	(5,209,274)	(2,328,254)	(2,626,376)	63,213	(4,891,417)
SURPLUS / (DEFICIT) BROUGHT FORWARD	3,984,635	1,322,730	-	5,307,366	-	-	-	-	5,307,366
SURPLUS / (DEFICIT) CARRIED FORWARD	169,681	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
CHECK	-	(0)	-	(0)	-	-	(0)	-	-
Actual Surplus for the Year Ended 30 JUNE 2019		5,307,366							
Less: Budgeted surplus for the Year Ended 30 JUNE 2019		(1,322,730)							
Plus: Projected Surplus as per 2019/20 Budget		183,054							
Less: Unspent Capital works carried forward 2019/20		(3,814,954)							
Less: Increased Expense as per Sept 2019 Report		(304,844)							
Plus: Increased Revenue as per Sept 2019 Report		368,057							
Revised Sept 2019/20 budget		415,949	415,948		Sep-19	(0)			

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
	<b>(97,680)</b>	<b>(816,435)</b>		<b>(914,115)</b>	<b>(38,866)</b>	<b>(316,622)</b>	<b>(597,494)</b>	<b>(30,000)</b>	<b>(944,115)</b>
<b>GOVERNANCE EXPENSE</b>	<b>(97,680)</b>	<b>(816,435)</b>		<b>(914,115)</b>	<b>(38,866)</b>	<b>(316,622)</b>	<b>(597,494)</b>	<b>(30,000)</b>	<b>(944,115)</b>
1001-0315 MAYORAL VEHICLE EXPENSES		(23,240)		(23,240)	(812)	(8,049)	(15,191)		(23,240)
1001-0320 MAYORAL ALLOWANCE		(26,636)		(26,636)	-	(8,735)	(17,901)		(26,636)
1001-0325 COUNCILLORS ALLOWANCES		(95,827)		(95,827)	-	(32,026)	(63,801)		(95,827)
1001-0334 TELEPHONE - COUNCILLORS		(8,596)		(8,596)	-	(710)	(7,885)		(8,596)
1001-0335 COUNCILLORS EXPENSES		(51,343)		(51,343)	(9,472)	(25,704)	(25,638)	12,934	(38,409)
1001-0336 CIVIC FUNCTIONS / PRESENTATION		(2,400)		(2,400)	(1,709)	(6,756)	4,356	(4,450)	(6,850)
1001-0337 DONATIONS		(1,000)		(1,000)	(200)	(550)	(450)	450	(550)
1001-0338 ADMIN MANAGEMENT PLAN EXPENSES		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1001-0340 INSURANCE - COUNCILLORS		(5,410)		(5,410)	-	(22,553)	17,143	(17,143)	(22,553)
1001-0344 MEMBERSHIP FEES		(2,122)		(2,122)	(273)	(923)	(1,199)		(2,122)
1001-0345 SUBSCRIPTION SHIRE ASSOCIATION		(26,742)		(26,742)	(700)	(700)	(26,042)		(26,742)
1001-0346 ADMIN AUDIT FEES	(28,918)	(47,143)		(76,061)	(23,364)	(36,364)	(39,697)		(76,061)
1001-0347 ELECTION EXPENSES	(68,762)	(15,000)		(83,762)	-	-	(83,762)	(19,943)	(103,705)
1001-0348 COMMUNITY SURVEY		(25,000)		(25,000)	-	-	(25,000)		(25,000)
1001-0349 COMMUNITY REPORT		(3,000)		(3,000)	-	-	(3,000)		(3,000)
1001-0509 EQUIP/FURN - COUNCILLORS <= \$5,000		(2,000)		(2,000)	(63)	(2,220)	220	(220)	(2,220)
1002-0350 COMMUNITY WORKS - GENERAL		(2,000)		(2,000)	(1,091)	(3,628)	1,628	(1,628)	(3,628)
1002-0370 COMMUNITY WORKS - AUST. DAY CO		(3,000)		(3,000)	(669)	(669)	(2,331)		(3,000)
1002-0400 COMMUNITY GRANTS SCHEME		(4,000)		(4,000)	-	(100)	(3,900)		(4,000)
1005-0108 ADMIN SALARIES - GM SALARY PAC		(262,900)		(262,900)	-	(88,336)	(174,564)		(262,900)
1006-0107 ADMIN SALARIES - GM SUPPORT		(182,400)		(182,400)	-	(55,868)	(126,532)	10,192	(172,208)
1007-0118 ADMIN GM VEHICLE OPERATING EXP		(23,176)		(23,176)	-	(10,038)	(13,139)		(23,176)
1008-0124 MANAGEMENT TEAM PROGRAM		-		-	(500)	(5,359)	5,359	(5,359)	(5,359)
1008-0125 ADMIN CONFERENCES/SEMINARS		(2,500)		(2,500)	-	-	(2,500)	2,500	-
1008-0126 ADMIN GM TRAVEL EXPENSES		-		-	(14)	(7,333)	7,333	(7,333)	(7,333)
<b>GOVERNANCE REVENUE</b>		-		-	-	-	-		-
1100-1305 DONATIONS		-		-	-	-	-		-
1100-1350 OTHER REVENUES		-		-	-	-	-		-
	<b>(61,197)</b>	<b>(306,732)</b>	<b>-</b>	<b>(367,929)</b>	<b>(202,759)</b>	<b>(936,623)</b>	<b>568,693</b>	<b>308</b>	<b>(367,621)</b>
<b>CORPORATE SUPPORT EXPENSE</b>	<b>(61,197)</b>	<b>(401,760)</b>	<b>-</b>	<b>(462,957)</b>	<b>(202,759)</b>	<b>(951,986)</b>	<b>489,028</b>	<b>77</b>	<b>(462,881)</b>
1010-0102 ADMIN SALARIES - ACCOUNTING		(308,200)		(308,200)	-	(103,847)	(204,353)	2,000	(306,200)
1010-0103 ADMIN SALARIES - HUMAN RESOURC		(81,000)		(81,000)	-	(11,152)	(69,848)	18,000	(63,000)
1010-0104 ADMIN SALARIES - REVENUE COLLE		(180,100)		(180,100)	-	(61,317)	(118,784)	1,000	(179,100)
1010-0105 ADMIN SALARIES - CUSTOMER SERV		(222,900)		(222,900)	-	(49,241)	(173,659)	1,000	(221,900)
1010-0106 ADMIN SALARIES - INFO. TECHNOL		(102,300)		(102,300)	-	(27,377)	(74,923)		(102,300)
1010-0109 ADMIN SALARIES - DCS SALARY PA		(190,100)		(190,100)	-	(64,718)	(125,382)		(190,100)
1010-0119 ADMIN DCS VEHICLE OPERATING EX		(23,177)		(23,177)	-	(7,081)	(16,097)		(23,177)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1010-0120 ADMIN STAFF TRAINING		(14,862)		(14,862)	(2,802)	(8,308)	(6,554)	(6,000)	(20,862)
1010-0130 ADMIN FRINGE BENEFITS TAX		(12,735)		(12,735)	-	-	(12,735)		(12,735)
1010-0135 ADMIN JC TAX FBT ACCOUNT		-		-	-	-	-		-
1010-0140 ADMIN STAFF UNIFORM ALLOWANCE		(7,959)		(7,959)	(602)	(4,863)	(3,096)		(7,959)
1010-0144 ADMIN ADVERTS		(10,612)		(10,612)	(1,848)	(4,125)	(6,487)		(10,612)
1010-0146 ADMIN NEWSLETTER ADVERTS		(33,003)		(33,003)	(21,386)	(30,193)	(2,810)		(33,003)
1010-0152 WORK HEALTH & SAFETY		(7,310)		(7,310)	-	(624)	(6,686)		(7,310)
1010-0155 ADMIN WRITE OFF BAD DEBTS		(2,123)		(2,123)	-	-	(2,123)		(2,123)
1010-0160 ADMIN BANK & GOVT CHARGES		(2,614)		(2,614)	-	-	(2,614)		(2,614)
1010-0162 BANK FEES - GST INCLUSIVE		(27,711)		(27,711)	-	(12,502)	(15,208)	5,000	(22,711)
1010-0163 BANK FEES - GST FREE		-		-	(24)	(4,193)	4,193	(5,000)	(5,000)
1010-0165 ADMIN OFFICE CLEANING		(35,245)		(35,245)	(11,431)	(24,152)	(11,093)		(35,245)
1010-0170 ADMIN COMPUTER MTCE		(20,914)		(20,914)	-	(251)	(20,663)		(20,914)
1010-0175 ADMIN SOFTWARE LICENCING		(135,710)		(135,710)	(74,954)	(125,882)	(9,828)		(135,710)
1010-0185 LESS: CHARGED TO OTHER FUNDS		299,900		299,900	-	-	299,900		299,900
1010-0190 ADMIN ELECTRICITY		(20,163)		(20,163)	-	(7,085)	(13,079)		(20,163)
1010-0194 ADMIN INSUR - PUBLIC LIABILITY		(138,642)		(138,642)	-	(136,054)	(2,588)	2,588	(136,054)
1010-0195 ADMIN INSUR - OTHER		(29,395)		(29,395)	(2,273)	(30,426)	1,030	(1,030)	(30,425)
1010-0197 ADMIN RISK MANAGEMENT SIGNAGE		(400)		(400)	(1,514)	(1,954)	1,554	(1,554)	(1,954)
1010-0198 ADMIN RISK MANAGEMENT OP EXP		(1,872)		(1,872)	-	(1,522)	(350)		(1,872)
1010-0199 ADMIN RISK MANAGEMENT		-		-	-	-	-		-
1010-0200 ADMIN LEGAL EXPENSES INCL. GST		(5,000)		(5,000)	(401)	(545)	(4,455)		(5,000)
1010-0202 ADMIN LEGAL EXPEN - DEBT/COLL		(62,740)		(62,740)	-	(11,480)	(51,260)	15,000	(47,740)
1010-0205 ADMIN POSTAGE		(30,231)		(30,231)	-	(9,220)	(21,011)		(30,231)
1010-0206 CHARGE FOR INTERNET RATES PAYM		(523)		(523)	-	-	(523)		(523)
1010-0207 ADMIN LEGAL EXPENSES-GST FREE		(2,000)		(2,000)	-	(2,038)	38	(38)	(2,038)
1010-0210 ADMIN PRINTING/STATIONERY		(43,082)		(43,082)	(9,434)	(22,389)	(20,692)		(43,082)
1010-0215 ADMIN TELEPHONE		(25,894)		(25,894)	(1)	(3,724)	(22,170)	10,000	(15,894)
1010-0220 ADMIN VALUATION FEES		(42,448)		(42,448)	-	(39,001)	(3,447)	3,447	(39,001)
1010-0225 ADMIN SUBSCRIPTIONS		(3,346)		(3,346)	(270)	(3,524)	178	(178)	(3,524)
1010-0230 ADMIN OFFICE BLDG MTCE		(12,548)		(12,548)	(1,429)	(8,346)	(4,203)		(12,548)
1010-0245 ADMIN OFFICE GROUNDS MTCE		(8,888)		(8,888)	-	(3,302)	(5,587)		(8,888)
1010-0250 ADMIN OFFICE EQUIPMENT MTCE		(27,711)		(27,711)	(7,879)	(16,863)	(10,848)		(27,711)
1010-0265 ADMIN SUNDRY OPERATING EXPENSE		(5,000)		(5,000)	(678)	(2,235)	(2,765)		(5,000)
1010-0266 ADMIN CHRISTMAS PARTY EXPENSE		(7,000)		(7,000)	-	(76)	(6,924)		(7,000)
1010-0270 ASSET REVALUATION EXPENSE		(5,228)		(5,228)	-	-	(5,228)	(13,087)	(18,315)
1010-0280 CROWN LANDS MANGEMENT EXP	(61,197)	-		(61,197)	-	-	(61,197)		(61,197)
1010-0296 WEB PAGE MAINTENANCE & TRAININ		(1,000)		(1,000)	(175)	(175)	(825)		(1,000)
1010-0297 CORP SERVICES ADMIN CHARGES		(527,273)		(527,273)	-	-	(527,273)	(18,638)	(545,911)
1010-0298 LESS: RENTAL CONTRIBUTIONS		120,000		120,000	-	-	120,000		120,000
1010-0299 LESS: CHARGED TO OTHER FUNDS		1,841,000		1,841,000	-	-	1,841,000		1,841,000
1010-0500 CORPORATE SERVICES EQUIPMENT		(15,000)		(15,000)	(11,182)	(17,273)	2,273	(2,273)	(17,273)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1010-0501 CORP SERV ADMINISTRATION SOFTWARE UPGRADE	-	-	-	-	-	-	-	-	-
1010-0504 EQUIP/FURN - CORP. SERVICES <=	(12,400)	(12,400)	-	(12,400)	(1,023)	(3,473)	(8,927)	5,000	(7,400)
1010-0505 SERVER UPGRADE	-	-	-	-	-	-	-	-	-
1010-0506 REPLACE ASSET SOFTWARE	-	-	-	-	-	(15,000)	15,000	(15,000)	(15,000)
1010-0507 DOCUMENT MANAGEMENT SOFTWARE	-	-	(53,295)	(53,295)	(53,455)	(53,455)	160	(160)	(53,455)
1010-0508 OFFICE SPLIT SYSTEM AIR CONDIT	-	-	(6,000)	(6,000)	-	-	(6,000)	-	(6,000)
1010-0509 UPGRADE TELEPHONE SYSTEM	-	-	(15,000)	(15,000)	-	-	(15,000)	-	(15,000)
1200-2027 RISK MANAGEMENT TRANSFER TO RESERVE	-	-	-	-	-	-	-	-	-
1200-2028 INFO TECH TRANSFER TO RESERVE	(50,000)	(50,000)	-	(50,000)	-	-	(50,000)	-	(50,000)
1200-2502 CORP SERVICES OFFICE EQUIPMENT DEPCN	(49,970)	(49,970)	-	(49,970)	-	(12,492)	(37,477)	-	(49,970)
1200-2504 CORP SERVICES OFFICE DEPCN	(42,036)	(42,036)	-	(42,036)	-	(10,509)	(31,527)	-	(42,036)
SHIREOFFICECAPEXP SHIRE OFFICE CAPITAL EXPENDITURE	(74,295)	(74,295)	74,295	-	-	-	-	-	-
<b>CORPORATE SUPPORT REVENUE</b>	<b>95,028</b>	<b>95,028</b>	<b>-</b>	<b>95,028</b>	<b>-</b>	<b>15,363</b>	<b>79,665</b>	<b>231</b>	<b>95,259</b>
1200-1500 CORP SUPPORT SUNDRY REVENUE	-	-	-	-	-	231	(231)	231	231
1200-1600 REVENUE - GIPA	-	-	-	-	-	-	-	-	-
1200-1670 INSURANCE REBATE	20,000	20,000	-	20,000	-	-	20,000	-	20,000
1200-1680 WORKCOVER INCENTIVE PAYMENTS	-	-	-	-	-	-	-	-	-
1200-1814 RATES CERTIFICATE S603 - GST FREE	22,000	22,000	-	22,000	-	8,105	13,895	-	22,000
1200-1815 URGENT RATE S603 CERT INCL GST	260	260	-	260	-	75	185	-	260
1200-1829 RECOVER BANK CHARGES - DISHONOUR FEES	-	-	-	-	-	(1)	1	-	-
1200-1830 RECOVER BANK CHARGES - BANK ERROR	-	-	-	-	-	-	-	-	-
1200-1870 LEGAL COSTS RECOVERED	52,768	52,768	-	52,768	-	6,953	45,815	-	52,768
1200-1927 RISK MANAGEMENT TRANSFER FROM RESERVE	-	-	-	-	-	-	-	-	-
1200-1928 INFO TECH TRANSFER FROM RESERVE	-	-	-	-	-	-	-	-	-
1200-1950 TRAINEESHIP GRANT - WAGE SUBSIDY	-	-	-	-	-	-	-	-	-
1200-1951 CROWN LANDS MANAGEMENT GRANT	-	-	-	-	-	-	-	-	-
1200-1954 OLG Grant - ESPL Funding	-	-	-	-	-	-	-	-	-
1500-1001 CENTS ROUNDING	-	-	-	-	-	(1)	1	-	-
9500-1844 INTEREST - O/S DEBTORS GST FREE	-	-	-	-	-	-	-	-	-
SHIREOFFICECAPINC SHIRE OFFICE CAPITAL INCOME	-	-	-	-	-	-	-	-	-
		(663,100)	-	(663,100)	(75,560)	(645,675)	(17,425)	(36,000)	(699,100)
<b>TECHNICAL SERVICES EXPENSE</b>	<b>(666,100)</b>	<b>(666,100)</b>	<b>-</b>	<b>(666,100)</b>	<b>(75,560)</b>	<b>(647,667)</b>	<b>(18,433)</b>	<b>(36,000)</b>	<b>(702,100)</b>
1011-0103 TECH SERVICES SALARIES - WORK	(256,600)	(256,600)	-	(256,600)	-	(68,697)	(187,903)	15,000	(241,600)
1011-0104 TECH SERVICES SALARIES - ENV.S	(135,800)	(135,800)	-	(135,800)	-	-	(135,800)	9,615	(126,185)
1011-0105 TECH SERVICES SALARIES - EXE.	(512,059)	(512,059)	-	(512,059)	-	(227,890)	(284,169)	-	(512,059)
1011-0106 TECH SERVICES SALARIES - PROJECT MGR	(280,000)	(280,000)	-	(280,000)	-	(49,648)	(230,352)	60,000	(220,000)
1011-0109 TECH SERVICES SALARIES - DTS S	(202,000)	(202,000)	-	(202,000)	-	(62,636)	(139,364)	-	(202,000)
1011-0113 TECH SERVICE W/E VEHICLE OP EX	(23,177)	(23,177)	-	(23,177)	-	(9,205)	(13,972)	-	(23,177)
1011-0114 TECH SERVICE ENV VEHICLE OP EX	(23,177)	(23,177)	-	(23,177)	-	-	(23,177)	-	(23,177)
1011-0115 TECH SERVICE EXE VEHICLE OP EX	(61,354)	(61,354)	-	(61,354)	-	(9,205)	(52,149)	-	(61,354)



FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1011-0116 TECH SERVICES PROJECT MGR VEHICLE OP EX		-		-	-	(9,321)	9,321	(9,321)	(9,321)
1011-0119 TECH SERVICE DTS VEHICLE OP EX		(23,177)		(23,177)	-	-	(23,177)		(23,177)
1011-0120 LESS: CHARGED TO OTHER FUNDS/S		1,167,700		1,167,700	-	-	1,167,700		1,167,700
1011-0125 TECH SERVICES ADMIN CHARGES		(158,027)		(158,027)	-	-	(158,027)		(158,027)
1011-0135 TECH SERVICES STAFF TRAINING		(15,917)		(15,917)	(9,260)	(75,910)	59,993	(60,000)	(75,917)
1011-0137 STAFF RELOCATION EXPENSES		-		-	-	-	-		-
1011-0140 TECH SERVICES CONFERENCES/SEMI		(3,714)		(3,714)	(185)	(185)	(3,529)		(3,714)
1011-0141 TECH SERVICES - INSURANCE		(3,396)		(3,396)	-	(2,796)	(600)	600	(2,796)
1011-0142 TECH SERVICES EXP -ADVERTISING		(2,123)		(2,123)	(813)	(5,573)	3,450	(3,450)	(5,573)
1011-0143 TECH SERVICES TELEPHONE		(7,429)		(7,429)	-	(1,586)	(5,843)	3,000	(4,429)
1011-0145 TECH SERVICES OFFICE EXPENSES		(5,228)		(5,228)	(7,003)	(11,627)	6,399	(6,400)	(11,628)
1011-0146 TECH SERVICES - CONSULTANCY		-		-	-	-	-		-
1011-0147 TECH SERV EQUIPMENT MTCE		(2,615)		(2,615)	-	(115)	(2,499)		(2,615)
1011-0150 TECH SERVICES - AERIAL IMAGING				-	(36,000)	(36,000)	36,000	(36,000)	(36,000)
1011-0152 WORK HEALTH & SAFETY E		(3,137)		(3,137)	(511)	(3,939)	802	(802)	(3,939)
1011-0160 DEPOT OPERATIONAL EXPENSES		(13,176)		(13,176)	(4,148)	(8,979)	(4,197)		(13,176)
1011-0161 DEPOT OP. EXPENSES- INSURANCE		(4,245)		(4,245)	-	(2,275)	(1,970)	1,970	(2,275)
1011-0162 DEPOT OP. EXPENSES-ELECTRICITY		(16,767)		(16,767)	-	(4,071)	(12,696)		(16,767)
1011-0163 DEPOT OP. EXPENSES - TELEPHONE		(583)		(583)	-	(15)	(568)		(583)
1011-0165 DEPOT BLDG MTCE		(4,183)		(4,183)	(90)	(8,428)	4,245	(4,245)	(8,428)
1011-0170 DEPOT GROUNDS MTCE		(10,000)		(10,000)	-	(3,107)	(6,893)		(10,000)
1011-0171 DEPOT AMENITIES CLEANING		(6,000)		(6,000)	(4,715)	(6,324)	324	(324)	(6,324)
1011-0504 EQUIP/FURN - TECH. SERVICES <=		(1,020)		(1,020)	(435)	(1,105)	85	(85)	(1,105)
1011-0505 EQUIP/FURN - TECH. SERVICES >=		(10,000)		(10,000)	(12,400)	(12,872)	2,872	(2,872)	(12,872)
1011-0525 LAND & BUILD DEPOT - BERRIGAN		-	(15,000)	(15,000)	-	(17,686)	2,686	(2,686)	(17,686)
1011-0535 LAND & BUILD DEPOT - FINLEY		-		-	-	-	-		-
1300-2502 TECH SERVICES OFFICE EQUIPMENT DEPCN		(5,461)		(5,461)	-	(1,365)	(4,096)		(5,461)
1310-2502 DEPOT EQUIPMENT DEPCN		(721)		(721)	-	(180)	(541)		(721)
1310-2504 DEPOT DEPCN		(27,715)		(27,715)	-	(6,929)	(20,787)		(27,715)
DEPOTCAPEXP DEPOT CAPITAL EXPENDITURE		(15,000)	15,000	-	-	-	-		-
<b>TECHNICAL SERVICES REVENUE</b>		<b>3,000</b>		<b>3,000</b>	<b>-</b>	<b>1,992</b>	<b>1,008</b>		<b>3,000</b>
1300-1500 TECH SERV SUNDRY INCOME - INCL GST		-		-	-	-	-		-
1300-1502 OHS INCENTIVE PAYMENT		-		-	-	-	-		-
1300-1800 ROAD OPENING PERMIT FEES		3,000		3,000	-	1,992	1,008		3,000
1300-1950 TRAINEESHIP GRANT - WAGE SUBSIDY		-		-	-	-	-		-
DEPOTCAPINC DEPOT CAPITAL INCOME		-		-	-	-	-		-
		<b>0</b>	<b>-</b>	<b>0</b>	<b>(235,781)</b>	<b>(0)</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>PLANT SERVICES EXPENSE</b>		<b>(1,497,821)</b>	<b>-</b>	<b>(1,497,821)</b>	<b>(235,781)</b>	<b>(300,031)</b>	<b>(1,197,790)</b>	<b>(2,786)</b>	<b>(1,500,607)</b>
1011-0240 PLANT SERVICES ADMIN CHARGES		(71,300)		(71,300)	-	-	(71,300)		(71,300)
1011-0515 MOTOR VEHICLE PURCHASES		(320,000)		(320,000)	-	(162,965)	(157,035)		(320,000)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1011-0545 PUBLIC WORKS PLANT PURCHASE		(1,140,000)	-	(1,140,000)	(171,500)	(526,590)	(613,410)	160,735	(979,265)
1011-0546 PUBLIC WORKS UTILITY PURCHASE		(68,750)	-	(68,750)	(32,570)	(229,485)	160,735	(160,735)	(229,485)
1011-0550 PURCHASE MINOR PLANT		(33,000)	-	(33,000)	-	(2,989)	(30,011)		(33,000)
1015-0000 PLANT EXPENSES		(1,160,902)		(1,160,902)	(30,579)	(449,769)	(711,133)		(1,160,902)
1020-0100 PLANT WORKSHOP EXPENSES		(55,000)		(55,000)	(445)	(9,643)	(45,356)		(55,000)
1020-0101 PLANT WORKSHOP EXP - TELEPHONE		(605)		(605)	-	(162)	(443)		(605)
1020-0103 PLANT WORKSHOP EXP - VEHICLE		(23,177)		(23,177)	-	(9,996)	(13,180)		(23,177)
1020-0104 PLANT WORKSHOP E-TAG CLEARING		-		-	-	(201)	201	(201)	(201)
1020-0500 UPGRADE WORKSHOP EQUIPMENT			(15,000)	(15,000)	-	-	(15,000)		(15,000)
1025-0150 PLANT INSURANCE PREMIUMS		(2,759)		(2,759)	-	(2,065)	(694)	694	(2,065)
1030-0160 MINOR PLANT OPERATING EXPENSES		(17,986)		(17,986)	(537)	(9,599)	(8,387)		(17,986)
1035-0170 TOOLS PURCHASES		(8,156)		(8,156)	(151)	(456)	(7,701)		(8,156)
1320-2010 PLANT HIRE INCOME COUNCIL WORKS		2,217,560		2,217,560	-	918,285	1,299,275		2,217,560
1320-2026 PLANT SERVICES TRANSFER TO RESERVE		(37,209)	15,000	(22,209)	-	379,737	(401,946)	(3,279)	(25,488)
1320-2500 PLANT DEPCN		(500,726)		(500,726)	-	(125,182)	(375,545)		(500,726)
1320-2550 DEPRECIATION - MOTOR VEHICLES		(275,812)		(275,812)	-	(68,953)	(206,859)		(275,812)
<b>PLANT SERVICES REVENUE</b>		<b>1,497,821</b>	<b>-</b>	<b>1,497,821</b>	<b>-</b>	<b>300,031</b>	<b>1,197,790</b>	<b>2,786</b>	<b>1,500,607</b>
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		246,500	-	246,500	-	-	246,500		246,500
1320-1204 PUBLIC WORKS UTILITY DISPOSAL		39,000	-	39,000	-	-	39,000		39,000
1320-1205 MOTOR VEHICLE DISPOSAL		130,000		130,000	-	64,242	65,758		130,000
1320-1210 MINOR ASSET SALES CLEARING		-		-	-	-	-		-
1320-1500 PLANT SERVICES SUNDRY INCOME		-		-	-	-	-		-
1320-1823 STAFF PRIVATE USE CAR HIRE		48,460		48,460	-	14,050	34,410		48,460
1320-1825 STAFF PRIVATE USE FUEL CHARGES		9,692		9,692	-	2,933	6,759		9,692
1320-1856 PLANT REGO. & GREENSLIP REFUND		-		-	-	-	-		-
1320-1857 PLANT INSURANCE CLAIM REFUND		-		-	-	2,786	(2,786)	2,786	2,786
1320-1926 PLANT REPLACE TRANSFER FROM RESERVE		193,786		193,786	-	-	193,786		193,786
1320-1950 PLANT FUEL TAX CREDIT SCHEME		53,845		53,845	-	21,886	31,959		53,845
1320-4010-0000 PLANT DEPCN CONTRA		776,538		776,538	-	194,134	582,403		776,538
		0		0	(128,672)	(0)	0		0
<b>OVERHEAD EXPENSE</b>		<b>0</b>		<b>0</b>	<b>(128,672)</b>	<b>(34,619)</b>	<b>34,619</b>		<b>0</b>
1050-0010 WAGES SALARY POLICY SYSTEM BAC		-		-	-	-	-		-
1050-0020 WAGES PERFORMANCE BONUS PAYMEN		(77,106)		(77,106)	-	-	(77,106)		(77,106)
1050-0040 ANNUAL LEAVE - WORKS / WAGES		(262,115)		(262,115)	-	(51,677)	(210,438)		(262,115)
1050-0060 PUBLIC HOLIDAY - WORKS / WAGES		(147,750)		(147,750)	-	(12,026)	(135,724)		(147,750)
1050-0080 LONG SERVICE LEAVE - WAGES		(110,058)		(110,058)	-	(11,268)	(98,791)		(110,058)
1050-0100 SICK LEAVE - WORKS / WAGES		(109,951)		(109,951)	-	(50,789)	(59,162)		(109,951)

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<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1050-0115 RDO - PAYROLL SUSPENSE		-		-	-	23,566	(23,566)		-
1050-0120 BEREAVEMENT LEAVE - WAGES		(3,123)		(3,123)	-	(663)	(2,460)		(3,123)
1050-0150 WAGES LEAVE WITHOUT PAY		-		-	-	(3,279)	3,279		-
1050-0170 RURAL FIRE SERVICE LVE - WAGES		-		-	-	-	-		-
1050-0180 WAGES ACCIDENT PAY TO EMPLOYEE		-		-	-	(26,591)	26,591		-
1050-0220 WAGES MEDICAL EXPENSES		-		-	-	(1,083)	1,083		-
1050-0320 WAGES SUPERANNUATION - LG RET		-		-	-	(5,695)	5,695		-
1050-0340 WAGES SUPERANNUATION - LG ACC		(279,561)		(279,561)	-	(185,048)	(94,513)		(279,561)
1050-0380 WAGES WORKER COMPENSAT INSUR -		(185,924)		(185,924)	(68,545)	(68,545)	(117,379)		(185,924)
1050-0440 WAGES PROTECTIVE/SAFETY CLOTHI		(38,841)		(38,841)	(935)	(6,783)	(32,058)		(38,841)
1050-0720 WAGES OTHER TRAINING EXPENSES		(45,950)		(45,950)	(227)	(227)	(45,723)		(45,950)
1050-0730 WAGES OCCUPATIONAL HEALTH & SA		-		-	-	(788)	788		-
1050-0750 EAP CONSULTATION EXPENSE		-		-	-	-	-		-
1050-0770 WAGES STAFF TRAINING - GENERAL		(19,526)		(19,526)	-	(20,340)	814		(19,526)
1050-0780 WAGES OTHER MEETINGS		-		-	-	-	-		-
1050-0790 WORKPLACE INVESTIGATION		-		-	-	-	-		-
1055-0030 STORES OPERATING COSTS		(76,200)		(76,200)	-	(24,479)	(51,721)		(76,200)
1055-0040 STOCK FREIGHT ONCOST EXPENSE		(10,000)		(10,000)	(20)	(339)	(9,661)		(10,000)
1055-0050 UNALLOCATED STORE COST VARIATI		-		-	(120)	(129)	129		-
1070-0040 ANNUAL LEAVE - ADMIN / STAFF		(246,094)		(246,094)	-	(63,608)	(182,487)		(246,094)
1070-0060 PUBLIC HOLIDAY - ADMIN / STAFF		(138,806)		(138,806)	-	(13,397)	(125,409)		(138,806)
1070-0080 LONG SERVICE LEAVE - STAFF		(103,468)		(103,468)	-	(17,950)	(85,518)		(103,468)
1070-0100 SICK LEAVE - ADMIN / STAFF		(103,468)		(103,468)	-	(26,859)	(76,609)		(103,468)
1070-0120 BEREAVEMENT LEAVE - STAFF		(2,971)		(2,971)	-	(524)	(2,447)		(2,971)
1070-0145 PAID PARENTAL LEAVE		-		-	-	(233)	233		-
1070-0155 SUSPENSION WITH PAY		-		-	-	-	-		-
1070-0180 STAFF ACCIDENT PAY TO EMPLOYEE		-		-	-	-	-		-
1070-0220 STAFF MEDICAL EXPENSES		-		-	-	(538)	538		-
1070-0320 STAFF SUPERANNUATION - LG RET		-		-	-	(7,622)	7,622		-
1070-0340 STAFF SUPERANNUATION - LG ACC		(307,344)		(307,344)	-	-	(307,344)		(307,344)
1070-0380 STAFF WORKER COMPENSAT INSUR -		(177,222)		(177,222)	(58,825)	(58,825)	(118,397)		(177,222)
1070-0390 STAFF RELOCATION EXPENSES		-		-	-	-	-		-
STAFFRECOVERY STAFF ONCOST OVERHEAD RECOVERY		1,059,548		1,059,548	-	179,882	879,666		1,059,548
WAGESRECOVERY WAGES ONCOST OVERHEAD RECOVERY		1,385,928		1,385,928	-	421,236	964,692		1,385,928
<b>OVERHEAD REVENUE</b>		-		-	-	34,619	(34,619)		-
1400-1230 LSL CONTRIBUTIONS TRANSFERRED EMPS		-		-	-	-	-		-
1400-1500 ACCIDENT PAY RECOUP		-		-	-	34,619	(34,619)		-
1400-1510 WORKERS COMPENSATION INSURANCE REFUND		-		-	-	-	-		-
1400-1550 ONCOSTS STAFF TRAINING REFUND		-		-	-	-	-		-
1400-1600 SUPERANNUATION ACC SCHEME REFUND		-		-	-	-	-		-
1400-1950 ONCOSTS STAFF TRAINING SUBSIDY		-		-	-	-	-		-

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<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
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		-		-	-	-	-		-
		(193,099)		(193,099)	(313,734)	(376,210)	183,111	(10,603)	(203,702)
<b>EMERGENCY SERVICES EXPENSE</b>		<b>(207,369)</b>		<b>(207,369)</b>	<b>(313,734)</b>	<b>(379,778)</b>	<b>172,409</b>	<b>(10,603)</b>	<b>(217,972)</b>
1110-0105 CONTRIBUTION NSW FIRE BRIGADE		(51,267)		(51,267)	(24,220)	(27,283)	(23,984)		(51,267)
1110-0110 CONTRIBUTION RURAL FIRE FUND		(120,228)		(120,228)	(87,257)	(99,921)	(20,307)		(120,228)
1110-0155 RURAL FIRE BRIGADES BLDG MTCE		(1,045)		(1,045)	-	-	(1,045)		(1,045)
1110-0160 FIRE BRIGADE ADMIN CHARGES		(800)		(800)	-	-	(800)		(800)
1110-0205 RFS RADIO MTCE		-		-	-	(294)	294	(294)	(294)
1110-0210 RFS STATION SHED MTCE		(1,030)		(1,030)	-	(5,974)	4,943	(4,943)	(5,973)
1110-0250 RFS VEHICLE INSURANCE		-		-	-	(86)	86	(86)	(86)
1110-0255 RFS SHEDS & OTHER INSURANCE		(1,592)		(1,592)	-	(3,677)	2,085	(2,085)	(3,677)
1110-0290 RFS EXPENDITURE		-		-	-	-	-		-
1114-0105 CONTRIBUTION NSW SES		(16,553)		(16,553)	(202,256)	(235,198)	218,645		(16,553)
1114-0110 SES OPERATING EXPENSES		-		-	-	(2,182)	2,182	(2,182)	(2,182)
1114-0112 SES OP. EXPENSES-ELECTRICITY		-		-	-	-	-		-
1114-0113 SES OPERATING EXP - TELEPHONE		-		-	-	(45)	45	(45)	(45)
1114-0114 SES OP. EXPENSES - INSURANCE		-		-	-	(888)	888	(888)	(888)
1114-0125 TOC SEARCH & RESCUE BLDG MTCE		(583)		(583)	-	(662)	80	(80)	(663)
2120-2500 FIRE PROTECTION PLANT DEPCN		-		-	-	-	-		-
2120-2504 RURAL FIRE BRIGADE BLDG DEPCN		(3,761)		(3,761)	-	(940)	(2,821)		(3,761)
2400-2504 SES DEPCN		(10,509)		(10,509)	-	(2,627)	(7,882)		(10,509)
EMERGCAPEXP EMERGENCY SERVICES CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>EMERGENCY SERVICES REVENUE</b>		<b>14,270</b>		<b>14,270</b>	<b>-</b>	<b>3,568</b>	<b>10,703</b>		<b>14,270</b>
2120-1950 RFS OPERATIONAL GRANT (B&C)		-		-	-	-	-		-
2120-4010-0000 FIRE PROTECTION DEPCN CONTRA		14,270		14,270	-	3,568	10,703		14,270
2400-1704 INCOME - SES REIMBURSEMENT		-		-	-	-	-		-
EMERGCAPINC EMERGENCY SERVICES CAPITAL INCOME		-		-	-	-	-		-
	(29,368)	(217,070)		(246,438)	(10,928)	(78,476)	(167,962)	-	(246,438)
<b>OTHER COMMUNITY SERVICES EXPENSE</b>	<b>(29,368)</b>	<b>(247,270)</b>		<b>(276,638)</b>	<b>(10,928)</b>	<b>(83,873)</b>	<b>(192,765)</b>	<b>(500)</b>	<b>(277,138)</b>
1313-0105 YOUTH WEEK GRANT & CONTRIBUTIO		(3,000)		(3,000)	-	(136)	(2,864)		(3,000)
1313-0110 DROUGHT WORKSHOPS		(12,500)		(12,500)	-	-	(12,500)		(12,500)
1313-0111 SR SUICIDE PREVENTION GROUP		(500)		(500)	-	-	(500)		(500)
1313-0115 PORTSEA CAMP EXPENSES		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1313-0120 COMMUNITY PLANNING - SALARY		(166,500)		(166,500)	-	(53,093)	(113,406)		(166,500)
1313-0121 COMMUNITY PLANNING ADVERTISING		(1,973)		(1,973)	-	-	(1,973)		(1,973)
1313-0122 COMMUNITY PLANNING - TRAINING		(2,335)		(2,335)	-	(1,455)	(880)		(2,335)

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1313-0123 COMMUNITY PLANNING - VEHICLE EXPENSE		(23,176)		(23,176)	-	(6,248)	(16,929)	2,750	(20,426)
1313-0124 COMMUNITY PLANNING - TELEPHONE		(849)		(849)	-	(111)	(737)		(849)
1313-0125 COMMUNITY PLANNING - OP EXPENSES		(2,123)		(2,123)	(386)	(1,256)	(866)		(2,123)
1313-0131 YOUTH DEVELOPMENT	(13,626)	-		(13,626)	-	-	(13,626)		(13,626)
1421-0120 BERRIGAN CONSERVATION GROUP EX	(15,742)	(4,000)		(19,742)	-	-	(19,742)		(19,742)
1715-0110 CHILDREN'S WEEK ACTIVITIES		(2,000)		(2,000)	(2,178)	(4,250)	2,250	(2,250)	(4,250)
1715-0111 AGEING STRATEGY		-		-	-	-	-		-
1715-0113 MENS HEALTH WEEK		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1715-0115 SOUTH WEST ARTS INC.		(8,615)		(8,615)	(8,364)	(8,364)	(251)		(8,615)
1715-0117 TARGETED CULTURAL ACTIVITIES		(4,000)		(4,000)	-	-	(4,000)		(4,000)
1715-0118 DISABILITY INCLUSION PLAN		-		-	-	-	-		-
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)	-	(8,794)	(1,206)	(1,000)	(11,000)
1715-0130 TOCUMWAL RAILWAY STATION LEASE		(200)		(200)	-	(167)	(33)		(200)
1715-0145 MURRUMBIDGE COMMUNITY GRANT		-		-	-	-	-		-
<b>OTHER COMMUNITY SERVICES REVENUE</b>		<b>30,200</b>		<b>30,200</b>	<b>-</b>	<b>5,397</b>	<b>24,803</b>	<b>500</b>	<b>30,700</b>
3100-1840 PORTSEA CAMP DEPOSITS		2,000		2,000	-	1,000	1,000		2,000
3100-1855 Youth Services Donations - GST Free		-		-	-	-	-		-
3100-1950 YOUTH WEEK GRANT REVENUE		1,200		1,200	-	-	1,200		1,200
3400-1950 DROUGHT WORKSHOPS GRANT		12,500		12,500	-	-	12,500		12,500
6320-1500 HERITAGE FUND REVENUE		3,000		3,000	-	-	3,000		3,000
6320-1950 HERITAGE ADVISORY SERVICE GRANT		6,000		6,000	-	-	6,000		6,000
6320-1951 LOCAL HERITAGE FUND GRANT		5,000		5,000	-	4,397	603	500	5,500
6330-1600 INTERNATIONAL WOMENS DAY INCOME		500		500	-	-	500		500
6330-1601 MARKETING & PROMOTION FUND		-		-	-	-	-		-
6330-1602 COMMUNITY MENTAL HEALTH PROJECTS		-		-	-	-	-		-
6330-1603 DISABILITY INCLUSION PLANNING INCOME		-		-	-	-	-		-
6330-1951 INTERNATIONAL WOMENS DAY GRANT		-		-	-	-	-		-
	(5,000)	(17,735)		(22,735)	(11,014)	(10,534)	(12,201)	20,048	(2,687)
<b>CEMETERY EXPENSE</b>	<b>(5,000)</b>	<b>(145,424)</b>		<b>(150,424)</b>	<b>(11,014)</b>	<b>(57,421)</b>	<b>(93,003)</b>	<b>19,895</b>	<b>(130,529)</b>
1419-0106 CEMETERY OP. EXP - TELEPHONE		(530)		(530)	-	-	(530)		(530)
1419-0107 CEMETERY OP. EXPS - ELECTRICITY		(1,590)		(1,590)	-	(208)	(1,382)		(1,590)
1419-0108 CEMETERY OP EXP - INSURANCE		(30)		(30)	-	(135)	105	(105)	(135)
1419-0110 CEMETERY MAINTENANCE		(29,365)		(29,365)	(958)	(13,700)	(15,665)		(29,365)
1419-0111 CEMETERY TOILET MAINTENANCE		(24,000)		(24,000)	-	-	(24,000)	20,000	(4,000)
1419-0112 CEMETERY BURIAL EXPENSES		(33,602)		(33,602)	(2,420)	(18,102)	(15,500)		(33,602)
1419-0114 CEMETERY HONORARIUMS		(17,935)		(17,935)	-	-	(17,935)		(17,935)
1419-0116 CEMETERY PLAQUES		(33,602)		(33,602)	(7,636)	(24,084)	(9,518)		(33,602)
1419-0515 CEMETERY PLYNTHS		-		-	-	-	-		-
1419-0518 CEMETERY - FINLEY KERB & GUTT	(5,000)	-		(5,000)	-	-	(5,000)		(5,000)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1419-0519 BGA CEMETERY - MODULAR TOILET		-		-	-	-	-		-
1419-0520 FIN CEMETERY - MODULAR TOILET		-		-	-	-	-		-
1419-0521 TOC CEMETERY - MODULAR TOILET		-		-	-	-	-		-
1419-0522 BGN CEMETERY - MODULAR TOILET		-		-	-	-	-		-
3850-2026 CEMETERY TRANSFER TO RESERVE		-		-	-	-	-		-
3850-2500 CEMETERY LAND IMPROVEMENTS DEPCN		(431)		(431)	-	(108)	(323)		(431)
3850-2518 CEMETERY DEPCN		(4,339)		(4,339)	-	(1,085)	(3,254)		(4,339)
CEMETERYCAPEX CEMETERY CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>CEMETERY REVENUE</b>		<b>127,689</b>		<b>127,689</b>	<b>-</b>	<b>46,887</b>	<b>80,802</b>	<b>153</b>	<b>127,842</b>
3850-1812 CEMETERY CHARGES - SHIRE INCLUDING G		119,074		119,074	-	42,624	76,450		119,074
3850-1813 Cemetery Charges - Shire GST Free		-		-	-	-	-		-
3850-1815 CEMETERY CHARGES - PLAQUES		8,615		8,615	-	4,111	4,505		8,615
3850-1816 CEMETERY CHARGES - MONUMENTS		-		-	-	39	(39)	39	39
3850-1817 CEMETERY SUNDRY INCOME		-		-	-	114	(114)	114	114
3850-1926 CEMETERY TRANSFER FROM RESERVE		-		-	-	-	-		-
		(13,860)		(13,860)	-	(3,962)	(9,898)	(53)	(13,913)
<b>HOUSING EXPENSE</b>		<b>(30,940)</b>		<b>(30,940)</b>	<b>-</b>	<b>(9,452)</b>	<b>(21,488)</b>	<b>(53)</b>	<b>(30,993)</b>
1410-0125 HOUSING 27 DAVIS BLDG MTCE		(2,091)		(2,091)	-	(151)	(1,940)		(2,091)
1410-0126 HOUSING 27 DAVIS ST - RATES		(2,301)		(2,301)	-	(2,225)	(76)	76	(2,225)
1410-0127 HOUSING 27 DAVIS ST -INSURANCE		(1,167)		(1,167)	-	(1,037)	(130)	130	(1,037)
1410-0130 HOUSING GREENHILLS BLDG MTCE		(2,614)		(2,614)	-	-	(2,614)		(2,614)
1410-0131 HOUSING GREENHILLS - INSURANCE		(647)		(647)	-	(625)	(22)	22	(625)
1410-0140 HOUSING 7 CARTER ST BLDG MTCE		(2,091)		(2,091)	-	(90)	(2,001)		(2,091)
1410-0141 HOUSING 7 CARTER ST - RATES		(1,882)		(1,882)	-	(1,949)	67	(67)	(1,949)
1410-0147 HOUSING 7 CARTER ST - INSURANC		(765)		(765)	-	(979)	214	(214)	(979)
1410-0150 PROPERTY SERVICES ADMIN CHARGE		(7,800)		(7,800)	-	-	(7,800)		(7,800)
1410-0500 AERODROME HOUSE REFURBISH		-		-	-	-	-		-
3550-2504 HOUSING DEPRECIATION		(9,582)		(9,582)	-	(2,395)	(7,186)		(9,582)
HOUSINGCAPEXP HOUSING CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>HOUSING REVENUE</b>		<b>17,080</b>		<b>17,080</b>	<b>-</b>	<b>5,490</b>	<b>11,590</b>		<b>17,080</b>
3550-1826 GENERAL - RENT ON COUNCIL HOUSES		17,080		17,080	-	5,490	11,590		17,080
3550-1827 HOUSING CAPITAL INCOME		-		-	-	-	-		-
HOUSINGCAPINC HOUSING CAPITAL INCOME		-		-	-	-	-		-
		(748,278)	-	(748,278)	(44,085)	(285,126)	(463,152)	-	(748,278)
<b>ENVIRONMENTAL SERVICES EXPENSE</b>		<b>(989,710)</b>	<b>-</b>	<b>(989,710)</b>	<b>(44,085)</b>	<b>(390,582)</b>	<b>(599,128)</b>	<b>(5,428)</b>	<b>(995,137)</b>
1111-0105 DOG ACT EXPENSES		(31,680)		(31,680)	-	(21,976)	(9,704)		(31,680)
1111-0106 DOG ACT EXPENSES - TELEPHONE		(636)		(636)	-	(28)	(609)		(636)
1111-0108 COMPANION ANIMAL DLG REGISTRAT		(6,274)		(6,274)	-	(2,874)	(3,400)		(6,274)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1111-0109 POUND OPERATION SALARIES & ALL		(31,680)		(31,680)	-	(7,182)	(24,498)		(31,680)
1111-0110 POUNDS ACT EXPENSES		(20,301)		(20,301)	(350)	(10,866)	(9,435)		(20,301)
1111-0111 POUNDS ACT EXPS - INSURANCE		(191)		(191)	-	(190)	(1)	1	(190)
1111-0112 POUNDS ACT EXP. - ADVERTISING		(212)		(212)	-	-	(212)		(212)
1111-0113 POUNDS ACT EXPENSE - TELEPHONE		(318)		(318)	-	(292)	(26)		(318)
1111-0115 DOG POUND MTCE		(1,150)		(1,150)	-	-	(1,150)		(1,150)
1111-0125 STOCK POUND MTCE		(523)		(523)	-	(220)	(303)		(523)
1111-0130 POUND FACILITIES UPGRADE			(120,000)	(120,000)	(21,274)	(51,479)	(68,521)		(120,000)
1210-0190 HEALTH ADMINISTRATION ADMIN CH		-		-	-	-	-		-
1211-0105 COMMUNITY SHARPS DISPOSAL		-		-	-	-	-		-
1212-0105 FOOD CONTROL		-		-	-	-	-		-
1213-0105 PEST CONTROL		-		-	-	-	-		-
1213-0106 PEST CONTROL - BIRDS		(500)		(500)	(3,600)	(3,980)	3,480	(3,480)	(3,980)
1214-0100 EXCLUDE PREVENT INVASIVE SPECIES				-	-	(4,750)	4,750	(4,750)	(4,750)
1214-0105 CONTRIB CENTRAL MURRAY COUNTY		(274,213)		(274,213)	-	-	(274,213)	274,213	-
1214-0200 ERRADICATE CONTAIN INVASIVE SPECIES				-	-	(11,979)	11,979	(63,750)	(63,750)
1214-0300 Reduce Impact Ivasive Species				-	(2,923)	(38,048)	38,048	(68,500)	(68,500)
1214-0400 Capacity Building				-	(2,350)	(26,638)	26,638	(68,500)	(68,500)
1214-0600 Noxious Weeds Depot Finley				-	-	(1,494)	1,494	(68,713)	(68,713)
1215-0105 MEMORIAL PARK TOILET BLDG MTCE		(1,046)		(1,046)	-	(34)	(1,012)		(1,046)
1215-0130 FIN SECONDHAND SHOP INSURANCE		(488)		(488)	-	(477)	(11)	11	(477)
1411-0110 ENV. SERV SALARIES & ALLOWANCE		(508,600)		(508,600)	-	(158,513)	(350,087)	1,941	(506,659)
1411-0120 ENV. SERV VEHICLE OPERATING EX		(46,354)		(46,354)	-	(18,414)	(27,940)		(46,354)
1411-0125 ENV. SERV STAFF TRAINING		(12,735)		(12,735)	(2,364)	(8,942)	(3,793)		(12,735)
1411-0130 ENV. SERV CONFERENCES/SEMINARS		(5,243)		(5,243)	(3,832)	(7,184)	1,941	(1,941)	(7,184)
1411-0135 ENV. SERV OFFICE EXPENSES		(5,751)		(5,751)	(121)	(141)	(5,610)		(5,751)
1411-0136 ENV. SERV ADVERTISING EXPENSES		(2,886)		(2,886)	(856)	(856)	(2,030)		(2,886)
1411-0137 ENV. SERV OFFICE EXP-TELEPHONE		(2,122)		(2,122)	-	(208)	(1,914)		(2,122)
1411-0140 BUILDING SURVEYOR ACCREDITATION		(3,000)		(3,000)	(1,364)	(1,364)	(1,636)		(3,000)
1411-0145 ENV. SERV LEGAL EXPENSES		(5,000)		(5,000)	(2,647)	(2,804)	(2,196)		(5,000)
1411-0146 ENV. SERV CONSULTANCY		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1411-0150 COMMUNITY CLEAN-UP EXPENSE		-		-	-	-	-		-
1411-0160 SUBDIVISION SUPERVISION		-		-	-	(151)	151	(151)	(151)
1411-0180 BLDG MTCE PROGRAM		(16,731)		(16,731)	(6)	(1,492)	(15,239)	3,480	(13,251)
1411-0186 DA TRACKING PROJECT		-		-	(2,400)	(2,400)	2,400	(2,400)	(2,400)
1411-0187 ELECTRONIC HOUSING PROJECT		(2,500)		(2,500)	-	-	(2,500)	2,500	-
1411-0190 LESS: CHARGED TO OTHER FUNDS		455,300		455,300	-	-	455,300		455,300
1411-0195 ENV. SERV ADMIN CHARGES		(103,500)		(103,500)	-	-	(103,500)		(103,500)
1810-0190 BUILDING CONTROL ADMIN CHARGES		(238,500)		(238,500)	-	-	(238,500)		(238,500)
2010-0001 P/W - MURRAY RIVER COUNCIL				-	-	(4,510)	4,510	(4,510)	(4,510)
2010-0002 P/W - EDWARD RIVER COUNCIL				-	-	-	-		-
2010-0003 P/W - LLS KHAKI WEED PROGRAM				-	-	(878)	878	(878)	(878)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
2200-2502 ANIMAL CONTROL EQUIPMENT DEPCN		(876)		(876)	-	(219)	(657)		(876)
2200-2504 ANIMAL CONTROL BLDG DEPCN		-		-	-	-	-		-
ENVSERVICESCAPEXP ENVIRONMENTAL SERVICES CAPITAL EXPENDITURE		-		-	-	-	-		-
PUBLICHEALTH&SCAPEXP PUBLIC HEALTH & SAFETY CAPITAL EXPENDITURE		(120,000)	120,000	-	-	-	-		-
ENVIRONMENTAL SERVICES REVENUE		241,432		241,432	-	105,456	135,976	5,428	246,860
2200-1500 COMP ANIMALS MICROCHIP FEES INCL GST		431		431	-	180	251		431
2200-1810 COMPANION ANIMAL REGISTRATION FEES		5,600		5,600	-	3,382	2,218		5,600
2200-1811 COMPANION ANIMAL DLG REIMBURSEMENTS		8,405		8,405	-	2,878	5,527		8,405
2200-1815 IMPOUNDING DOG FEES & FINES GST FREE		5,384		5,384	-	6,978	(1,594)	1,594	6,978
2200-1829 IMPOUNDING FINES & COSTS		2,261		2,261	-	833	1,428	-	2,261
2200-1896 SALES OF ANIMALS		-		-	-	-	-		-
2700-1812 FOOD CONTROL FEES		3,446		3,446	-	-	3,446		3,446
2750-1812 Insect/Vermin/Pest Control Fees		-		-	-	-	-		-
3600-1200 ENVIRONMENTAL SERVICES FINES INCOME		-		-	-	-	-		-
3600-1501 PLANNING ADVERT FEES - GST FREE		3,257		3,257	-	-	3,257		3,257
3600-1502 ENV. SERV SUNDRY INCOME - INCL GST		753		753	-	1,720	(967)	967	1,720
3600-1503 DRAINAGE DIAGRAMS - GST FREE		15,615		15,615	-	6,262	9,353		15,615
3600-1504 ON-SITE SEWAGE FEES - GST FREE		3,231		3,231	-	876	2,355		3,231
3600-1505 LGA LOCAL ACTIVITY FEE - GST FREE		9,153		9,153	-	326	8,827		9,153
3600-1506 FOOTPATH TRADING PERMIT FEES		1,185		1,185	-	70	1,115		1,185
3600-1507 Env. Serv Sundry Income - Ex. GST		-		-	-	-	-		-
3600-1508 PLANNING ADVERT FEE - GST FREE		-		-	-	295	(295)	295	295
3600-1812 PLANNING CERTIFICATE S149 - GST FREE		21,538		21,538	-	9,044	12,494		21,538
3600-1813 URGENT PLAN S149 CERT INCL GST		538		538	-	63	475		538
3600-1814 CONSTRUCTION CERTIFICATE FEES		19,384		19,384	-	11,705	7,678		19,384
3600-1815 COMPLYING DEVELOPMENT FEES -INCL GST		11,846		11,846	-	2,795	9,051		11,846
3600-1816 DEVELOPMENT APPLICATION FEES - APPLI		75,383		75,383	-	26,681	48,702		75,383
3600-1817 COMPLIANCE CERT. INSPECT - INCL. GST		48,460		48,460	-	28,120	20,340		48,460
3600-1818 SUBDIV. SUPERVISION FEE - INCL. GST		108		108	-	-	108		108
3600-1819 COMPLIANCE CERT INSP GST FREE		-		-	-	1,069	(1,069)	1,069	1,069
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		-		-	-	-	-	753	753
6910-1750 LONG SERVICE CORP LEVY COMMISSION		1,400		1,400	-	-	1,400		1,400
6910-1755 PLANFIRST LEVY COMMISSION		323		323	-	-	323		323
6910-1760 S735A / S121ZP NOTICES GST FREE		3,231		3,231	-	930	2,301		3,231
6910-1812 BUILD CERTIFICATE FEES (S149/D)		500		500	-	1,250	(750)	750	1,250
ENVSERVICESCAPINC ENVIRONMENTAL SERVICES CAPITAL INCOME		-		-	-	-	-		-
PUBLICHEALTH&SCAPINC PUBLIC HEALTH & SAFETY CAPITAL INCOME		-		-	-	-	-		-



FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
	-	0	-	0	(334,128)	0	0	-	0
DOMESTIC WASTE MANAGEMENT EXPENSE	(29,255)	(1,583,887)	5,000	(1,608,142)	(334,128)	(669,234)	(938,908)	35,745	(1,572,397)
1412-0105 DWM ADMIN CHARGES		(214,200)		(214,200)	-	-	(214,200)		(214,200)
1412-0140 COLLECTION EXPENSES - CONTRACT		(265,428)		(265,428)	(117,573)	(165,113)	(100,315)		(265,428)
1412-0141 DWM WASTE COLLECTION FEE EXP		(133,324)		(133,324)	-	-	(133,324)		(133,324)
1412-0142 CONTRACT SUPERVISION FEES (MOI)		(6,379)		(6,379)	-	(5,000)	(1,379)		(6,379)
1412-0150 TIP OPERATION EXPENSES - TOC		(123,390)		(123,390)	(4,242)	(43,305)	(80,085)		(123,390)
1412-0151 TOC TIP OP EXPS - INSURANCE		(3,926)		(3,926)	-	(2,093)	(1,833)	1,833	(2,093)
1412-0155 TIP OPERATIONS EXPENSES - BGN		(196,900)		(196,900)	(2,460)	(70,833)	(126,067)		(196,900)
1412-0156 BGN TIP OP. EXPS - INSURANCE		(3,926)		(3,926)	-	(2,225)	(1,701)	1,701	(2,225)
1412-0157 TIP OP. EXPS BGN - ELECTRICITY		(4,245)		(4,245)	-	(233)	(4,012)		(4,245)
1412-0158 TIP OPERATIONS TELEPHONE		(976)		(976)	-	(64)	(912)		(976)
1412-0160 FIN RECYCLE CENTRE OP EXPE		(54,794)		(54,794)	(7,370)	(29,746)	(25,048)		(54,794)
1412-0161 RECYCLE CENTRE - INSURANCE		(4,245)		(4,245)	-	(2,431)	(1,814)	1,814	(2,431)
1412-0162 RECYCLABLES COLLECTION EXPENSE		(170,132)		(170,132)	(161,048)	(206,666)	36,534	(36,534)	(206,666)
1412-0165 FINLEY RECYCLE CENTRE BLDG MTC		(209)		(209)	-	-	(209)		(209)
1412-0167 BERRIGAN TIP BLDG MTCE		(523)		(523)	(127)	(356)	(167)		(523)
1412-0185 DRUMMUSTER OPERATIONAL EXPENDI		(4,496)		(4,496)	-	(1,830)	(2,666)		(4,496)
1412-0200 DWM & RECYCLE LEGAL FEES		-		-	-	-	-		-
1412-0205 PURCHASE OF BINS		(5,000)	-	(5,000)	(1,372)	(28,329)	23,329	(23,329)	(28,329)
1412-0512 BERRIGAN & FINLEY TIP - CRUSHED ROCK		-	(4,000)	(4,000)	(13,483)	(16,050)	12,050	(12,050)	(16,050)
1412-0526 TOC - NEW FENCE		-		-	-	-	-		-
1412-0527 BGN - NEW LANDFILL HOLE		-		-	-	-	-		-
1412-0528 BERRIGAN TIP - FENCE		-	(15,000)	(15,000)	-	-	(15,000)		(15,000)
1412-0530 REHAB EXHAUSTED LANDFILLS		-		-	-	-	-		-
1412-0531 CONCRETE CRUSHING		(80,000)		(80,000)	-	-	(80,000)		(80,000)
1412-0532 BGN - COMPACTION EQUIPMENT		-		-	-	-	-		-
1412-0533 TOC - TRANSFER STATION		-		-	-	(3,446)	3,446	(3,446)	(3,446)
1412-0534 BGN - TRANSFER STATION	(29,255)	-		(29,255)	(26,452)	(84,917)	55,662	(55,662)	(84,917)
1412-0535 COMPULSORY AQUISITION CROWN LA			(100,000)	(100,000)	-	-	(100,000)		(100,000)
3670-2026 DWM TRANSFER TO RESERVE		(161,418)		(161,418)	-	-	(161,418)	161,418	0
3670-2500 NON DOMESTIC WASTE BUILDINGS DEPCN		(103)		(103)	-	(26)	(77)		(103)
3670-2502 NON DOMESTIC WASTE LAND IMPROVMENTS DEPCN		(14,012)		(14,012)	-	(3,503)	(10,509)		(14,012)
3670-2504 DOMESTIC WASTE DEPCN		(6,491)		(6,491)	-	(1,623)	(4,868)		(6,491)
3670-2505 DOMESTIC WASTE REMEDIATION - DEPCN		(5,770)		(5,770)	-	(1,443)	(4,328)		(5,770)
WASTEMGMTCAPEXP WASTE MANAGEMENT CAPITAL EXPENDITURE		(124,000)	124,000	-	-	-	-		-
DOMESTIC WASTE MANAGEMENT REVENUE	29,255	1,583,887	(5,000)	1,608,142	-	669,234	938,908	(35,745)	1,572,397
3660-1000 DWM CHARGES COLLECTED		1,034,529		1,034,529	-	1,060,575	(26,046)	26,046	1,060,575
3660-1020 DWM CHARGES UNCOLLECTED		14,606		14,606	-	-	14,606		14,606
3660-1080 LESS - DWM CHARGES WRITTEN OFF		(2,158)		(2,158)	-	(62)	(2,095)		(2,158)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
3660-1081 Less - Non-DWM Charges Written Off		-		-	-	(7)	7		-
3660-1082 LESS - DWM CHARGES D/DEBT EXPENSE		(1,079)		(1,079)	-	-	(1,079)		(1,079)
3660-1095 LESS DWM CHARGES PENSION REBATE		(82,543)		(82,543)	-	-	(82,543)		(82,543)
3660-1500 DWM TIPPING FEES		193,840		193,840	-	67,806	126,033		193,840
3660-1505 DWM WASTE COLLECTION TIP FEE CONTRA		174,106		174,106	-	-	174,106		174,106
3660-1950 DWM CHARGES PENSION SUBSIDY		40,500		40,500	-	-	40,500		40,500
3660-1952 NSW RECYCLING RELIEF FUND		-		-	-	-	-		-
3670-1000 BUSINESS GARBAGE CHARGES		78,787		78,787	-	90,111	(11,324)	11,324	90,111
3670-1500 NON-DOMESTIC WASTE TIPPING FEES		-		-	-	-	-		-
3670-1502 SALE OF SCRAP METAL		4,000		4,000	-	15,907	(11,907)	11,907	15,907
3670-1503 SALE OF RECYCLABLES		-		-	-	-	-		-
3670-1505 DRUMMUSTER REVENUE		1,000		1,000	-	-	1,000		1,000
3670-1506 DRUMMUSTER REIMBURSEMENTS		1,600		1,600	-	-	1,600		1,600
3670-1507 SALE OF BATTERIES		323		323	-	-	323		323
3670-1508 RAMROC CRC REIMBURSEMENT		-		-	-	-	-		-
3670-1926 GARBAGE TRANSFER FROM RESERVE	29,255	-	95,000	124,255	-	(571,690)	695,945	(85,022)	39,233
3670-4310 DWM DEPCN CONTRA		26,376		26,376	-	6,594	19,782		26,376
WASTEMGMTCAPINC WASTE MANAGEMENT CAPITAL INCOME		100,000	(100,000)	-	-	-	-		-
	(551,842)	(518,552)	-	(1,070,394)	(12,345)	(240,935)	(829,459)	(24)	(1,070,418)
<b>STORMWATER DRAINAGE EXPENSE</b>	<b>(551,842)</b>	<b>(617,300)</b>	<b>-</b>	<b>(1,169,142)</b>	<b>(12,345)</b>	<b>(318,235)</b>	<b>(850,906)</b>	<b>(4,106)</b>	<b>(1,173,248)</b>
1416-0110 STORM WATER DRAINAGE MTCE		(103,522)		(103,522)	(5,018)	(62,560)	(40,962)	4,106	(99,416)
1416-0111 STORMWATER DRAIN - ELECTRICITY		(19,102)		(19,102)	-	(3,001)	(16,101)		(19,102)
1416-0112 STORMWATER DRAINAGE RATES		-		-	-	-	4,106	(4,106)	(4,106)
1416-2410 LIRS - US/W DRAINAGE INTEREST		(38,796)		(38,796)	-	(13,762)	(25,034)		(38,796)
1416-2411 LIRS - US/W DRAINAGE PRINCIPAL		(161,692)		(161,692)	-	(53,067)	(108,625)		(161,692)
1417-0546 RETENTION POND - RIV HWY FIN		-		-	-	(4,106)	(0)	(4,106)	(4,106)
1417-0555 CRAWFORD SUBDIV DRAIN TO TOC SEWER		-		-	-	-	-		-
1417-0825 LIRS - EAST RIVERINA HWY		-		-	-	-	-		-
1417-0828 FINLEY ST DETENTION BASIN		-		-	-	-	-		-
1417-0830 BRUTON ST ELEC & PIPEWORK	(136,902)	-		(136,902)	-	-	(136,902)	52,030	(84,872)
1417-0833 DRUMMOND ST RAILWAY TO DROHAN	-	-		-	-	-	-		-
1417-0834 ENDEVOUR ST NEW PUMP STATION		-		-	(5)	(5)	5	(5)	(5)
1417-0835 MURRAY ST WARMATTA TO WOLAMAI	(22,300)	-		(22,300)	-	-	(22,300)		(22,300)
1417-0837 TUPPAL ST FINLEY		-		-	-	-	-		-
1417-0839 TOC TOWN ENTRY - DEAN ST		-		-	-	-	-		-
1417-0840 CORCORAN ST RISING MAIN	(40,307)	-		(40,307)	-	-	(40,307)	40,307	-
1417-0841 JERILDERIE ST HORSFALL TO NANG	(2,000)	-		(2,000)	-	-	(2,000)	2,000	-
1417-0842 JERILDERIE ST - NANGUNIA TO ORR		-		-	-	-	-		-
1417-0843 BRUTON ST - EXT JERILDERIE NTH		-		-	-	(10)	10	(10)	(10)
1417-0845 MCALLISTER St - HEADFORD TO OSB	(7,135)	-		(7,135)	-	-	(7,135)	(42,307)	(49,442)
1417-0846 JERSEY ST - CHANTER TO TUPPAL	(2,092)	-		(2,092)	-	-	(2,092)		(2,092)

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1417-0847 DEAN ST RMS WORKS		-		-	-	-	-		-
1417-0848 COBRAM ST - WAVERLY RD - DRAIN		-		-	-	(15)	15	(15)	(15)
1417-0849 BAROOGA-DENISON ST TABLE DRAIN	(3,445)	-		(3,445)	-	(493)	(2,952)		(3,445)
1417-0850 DENISON - WOLLAMAI TO WARMATTA	(74,935)	-		(74,935)	(5,508)	(82,314)	7,379	(15,000)	(89,935)
1417-0852 TOCUMWAL ST- WOLLAMAI TO WARMATTA	(74,790)	-		(74,790)	-	-	(74,790)		(74,790)
1417-0853 MORRIS ST- TOC REC RESERVE	(5,944)	-		(5,944)	-	-	(5,944)		(5,944)
1417-0854 DRAINAGE TELEMETRY UPGRADE	(3,680)	-		(3,680)	-	-	(3,680)		(3,680)
1417-0855 DRAINAGE ELECTRICAL CABINETS	(16,312)	-	(15,000)	(31,312)	(1,811)	(7,604)	(23,708)		(31,312)
1417-0856 TOCUMWAL ST - TUPPAL TO WOLLAMAI	(75,000)	-		(75,000)	-	-	(75,000)		(75,000)
1417-0857 TONGS ST CEMETERY PIPE DRAIN	(87,000)	-		(87,000)	-	-	(87,000)		(87,000)
1417-0858 BAROOGA ST & ORR ST DRAINAGE				-	(3)	(37,000)	37,000	(37,000)	(37,000)
1417-0859 DENISON ST - HORSFALL/NANGUNIA			(35,000)	(35,000)	-	-	(35,000)		(35,000)
1417-0860 BRUTON ST - KERB CONNECTION			(15,000)	(15,000)	-	-	(15,000)		(15,000)
1417-0861 JERILDERIE ST NTH - BRUTON ST			(10,000)	(10,000)	-	-	(10,000)		(10,000)
1417-0862 HANNAH ST - CALAWAY TO END			(2,000)	(2,000)	-	-	(2,000)		(2,000)
3750-2512 STORMWATER DRAINAGE DEPCN		(217,187)		(217,187)	-	(54,297)	(162,891)		(217,187)
DRAINAGECAPEXP DRAINAGE CAPITAL WORKS EXPENDITURE		(77,000)	77,000	-	-	-	-		-
STORMWATER DRAINAGE REVENUE		98,748		98,748	-	77,301	21,448	4,082	102,830
3750-1000 STORMWATER / DRAINAGE CHARGE		73,474		73,474	-	75,402	(1,928)	1,928	75,402
3750-1080 DRAINAGE CHARGE - WRITE OFFS		(500)		(500)	-	(256)	(244)		(500)
3750-1200 CONTRIBUTIONS TO WORKS		-		-	-	-	-		-
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		-		-	-	2,154	(2,154)	2,154	2,154
3750-1616 Contrib-Morris St Drainage - Toc Rec		-		-	-	-	-		-
3750-1700 LIRS - URBAN S/W LOAN PROCEEDS		-		-	-	-	-		-
3750-1701 LIRS INTEREST SUBSIDY		25,774		25,774	-	-	25,774		25,774
3750-1926 SECT 94 CONT. DRAINAGE-RESERVE TRANS		-		-	-	-	-		-
3750-1950 DRAINAGE - SH17 RIVERINA HWY		-		-	-	-	-		-
3750-1951 ENDEVOUR ST CONSTRUCT PUMP STATION		-		-	-	-	-		-
3750-1952 DRAINAGE MURRAY ST WARMATTA TO WOLAMI		-		-	-	-	-		-
3750-1953 TUPPAL ST FINLEY - RMS FUNDING		-		-	-	-	-		-
3750-1954 DRAINAGE - RMS SH20 Finley		-		-	-	-	-		-
3750-1955 RMS - STORMWATER DRAINAGE DEAN ST TOC		-		-	-	-	-		-
DRAINAGECAPINC DRAINAGE CAPITAL WORKS INCOME		-		-	-	-	-		-
	(31,614)	(114,809)	(50,000)	(196,423)	(36,072)	(45,060)	(151,363)	(459)	(196,882)
ENVIRONMENTAL PROTECTION EXPENSE	(220,814)	(354,809)	(50,000)	(625,623)	(36,072)	(45,060)	(580,563)	(459)	(626,082)
1418-0110 LEVEE BANKS MTCE		(52,287)		(52,287)	-	(2,872)	(49,415)		(52,287)
1418-0130 MURRAY DARLING ASSOCIATION		(2,122)		(2,122)	-	(2,581)	459	(459)	(2,581)

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1418-0140 LEVEE BANKS ADMIN CHARGES		(40,400)		(40,400)	-	-	(40,400)		(40,400)
1418-0500 LEVEE - TOC FORESHORE WORKS		-		-	-	(35)	35	(35)	(35)
1418-0501 LEVEE 1 - 4675-5700	(5,596)	-		(5,596)	-	-	(5,596)		(5,596)
1418-0502 LEVEE 1 - 7580-8435	(34,200)	-		(34,200)	-	-	(34,200)		(34,200)
1418-0503 LEVEE 1 -9100-9650	(22,000)	-		(22,000)	-	-	(22,000)		(22,000)
1418-0504 LEVEE 1 - 10548-10700		-		-	-	-	-		-
1418-0505 LEVEE TREE WORKS REMOVAL	(54,044)	-	(20,000)	(74,044)	-	-	(74,044)	35	(74,009)
1418-0506 LEVEE 3 - 220M	(8,800)	-		(8,800)	-	-	(8,800)		(8,800)
1418-0507 LEVEE 5 - 2260M	(79,834)	-		(79,834)	(36,072)	(39,572)	(40,262)		(79,834)
1418-0508 LEVEE WORKS - GEOTECH	(16,340)	-		(16,340)	-	-	(16,340)		(16,340)
1418-0509 SEPPELTS LEVEE			(30,000)	(30,000)	-	-	(30,000)		(30,000)
1418-0932 JERSEY ST PRECINCT - LEVEE		-	(160,000)	(160,000)	-	-	(160,000)		(160,000)
3800-2026 LEVEE BANK CONSTRUCTION TRANSFER TO RESERVE		(50,000)	(50,000)	(100,000)	-	-	(100,000)		(100,000)
LEVEECAPEXP LEVEE BANK CAPITAL EXPENDITURE		(210,000)	210,000	-	-	-	-		-
<b>ENVIRONMENTAL PROTECTION REVENUE</b>	<b>189,200</b>	<b>240,000</b>	<b>-</b>	<b>429,200</b>	<b>-</b>	<b>-</b>	<b>429,200</b>		<b>429,200</b>
3800-1500 FEES - MANAGEMENT OF ROAD RESERVES		-		-	-	-	-		-
3800-1926 LEVEE BANK CONSTRUCTION TRANSFER FROM RESERVE	149,200	60,000	140,000	349,200	-	-	349,200		349,200
3800-1951 CAPITAL WORKS INCOME - LEVEE BANKS	40,000	-		40,000	-	-	40,000		40,000
3800-1952 CAPITAL WORKS INCOME - SEPPELTS		20,000	20,000	40,000	-	-	40,000		40,000
3800-1953 NATIONAL DISASTER RELIEF ASSISTANCE GRANT		-		-	-	-	-		-
3800-1954 TOC LEVEE - CLUBGRANT		-		-	-	-	-		-
LEVEECAPINC LEVEE BANK CAPITAL INCOME		160,000	(160,000)	-	-	-	-		-
	-	(0)	-	(0)	(1,882,347)	0	(0)	-	(0)
<b>WATER SUPPLIES EXPENSE</b>	<b>(3,174,763)</b>	<b>(14,350,562)</b>	<b>-</b>	<b>(17,525,325)</b>	<b>(1,882,347)</b>	<b>(2,738,506)</b>	<b>(14,786,819)</b>	<b>19,261</b>	<b>(17,506,064)</b>
1510-0105 WATER ADMIN CHARGES - ADMINIST		(246,700)		(246,700)	-	-	(246,700)		(246,700)
1510-0106 WATER ADMIN CHARGE - ENGINEERI		(320,100)		(320,100)	-	-	(320,100)		(320,100)
1510-0117 WATER SUPPLIES - RENTAL CONTRI		(75,000)		(75,000)	-	-	(75,000)		(75,000)
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)
1510-0160 WATER SUPPLY INTEREST ON INT LOAN		(39,000)		(39,000)	-	-	(39,000)		(39,000)
1510-0165 WATER SUPPLY INTEREST ON EXT LCLI LOAN 400		(116,620)		(116,620)	-	-	(116,620)		(116,620)
1510-0170 WATER DELIVERY EXPENSES		(33,462)		(33,462)	-	(10,001)	(23,461)		(33,462)
1510-0200 WATER LEGAL EXPENSES		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1510-0300 BGN FILL STATION - FILTERED				-	(1,309)	(1,309)	1,309	(1,309)	(1,309)
1510-0310 BGN FILL STATION - UNTREATED				-	(1,309)	(1,309)	1,309	(1,309)	(1,309)
1510-0320 FIN FILL STATION - FILTERED				-	(1,309)	(1,309)	1,309	(1,309)	(1,309)
1510-0330 TOC FILL STATION - FILTERED				-	(1,309)	(1,309)	1,309	(1,309)	(1,309)
1510-0400 OCCUPATIONAL HEALTH & SAFETY		-		-	-	-	-		-
1510-0500 WATER SUPPLIES PRINCIPAL ON LO		-		-	-	-	-		-
1510-0503 WATER LABORATORY EQUIPMENT			(2,000)	(2,000)	-	-	(2,000)		(2,000)

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1510-0504 OFFICE EQUIP/FURN NON CAPITAL		(1,359)		(1,359)	(91)	(91)	(1,268)		(1,359)
1510-0505 OFFICE EQUIP/FURN - ENG WATER		(2,500)	(2,000)	(4,500)	-	(40)	(4,460)		(4,500)
1510-0506 SUBSCRIPTIONS & MEMBERSHIPS		(9,763)		(9,763)	(3,045)	(6,088)	(3,675)		(9,763)
1510-0507 TELEMETRY UPGRADE - WATER	(146,202)	-		(146,202)	(4,800)	(10,062)	(136,140)		(146,202)
1510-0513 BGN - SOLAR AT PUMPSTATION		-		-	(91)	(18,382)	18,382	(18,382)	(18,382)
1510-0530 WATER SUPPLIES PRINCIPLE ON INT LOAN 390		(112,439)		(112,439)	-	-	(112,439)		(112,439)
1510-0535 WATER SUPPLIES PRINCIPLE ON LCLI LOAN 400		(348,887)		(348,887)	-	-	(348,887)		(348,887)
1510-0548 IMPROVE OH & S AT WORK SITES		-		-	-	-	-		-
1510-0551 OH&S SIGNAGE - WATER		(5,000)		(5,000)	-	-	(5,000)		(5,000)
1510-0560 MAINS RETIC - BGA		-		-	(359)	(1,660)	1,660	(1,660)	(1,660)
1510-0561 BGA - REPAINT INTERIOR WTP		-		-	-	-	-		-
1510-0562 FIN - REPAIR WATER TOWER LEAK	(97,300)	-		(97,300)	-	-	(97,300)	97,300	-
1510-0563 REPLACE AC WATER MAINS		-	(20,000)	(20,000)	(909)	(909)	(19,091)	11,899	(8,101)
1510-0564 MAJOR PUMP REPLACEMENT		-		-	-	(11,800)	11,800	(11,800)	(11,800)
1510-0565 MAINS RETIC - BGN		-		-	(70)	(1,025)	1,025	(15,000)	(15,000)
1510-0566 MAINS RETIC - BGN COBRAM ST		-		-	-	-	-		-
1510-0567 MAINS RETIC - BGN JERILDERIE ST		-		-	-	-	-		-
1510-0570 MAINS RETIC - FIN		-		-	(1,114)	(45,382)	45,382	(45,382)	(45,382)
1510-0575 MAINS RETIC - TOC		-		-	(19,123)	(78,749)	78,749	(78,749)	(78,749)
1510-0576 MAINS RETIC - TOC ANZAC AVE		-		-	-	-	-		-
1510-0577 MAINS RETIC - TOC DENILQUIN RD		-		-	(70)	(1,725)	1,725	(1,725)	(1,725)
1510-0578 TOC HILSON ST		-		-	-	(1,924)	1,924	(1,925)	(1,925)
1510-0579 MAINS RETIC - TOC MURRAY ST		-		-	-	-	-		-
1510-0615 FIN - FILTERED & UNFILTERED MAIN TONGS/HOWE STS		-		-	-	-	-		-
1510-0652 REPLACEMENT OF MINOR PLANT		-		-	-	-	-		-
1510-0657 BGN - OTHER MINOR REPAIR/REPLACEMENTS		-		-	-	-	-		-
1510-0662 TOC - OTHER MINOR REPAIR/REPLACEMENT		-		-	-	-	-		-
1510-0665 TOC-CHLORINE DOSING SYSTEM		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)
1510-0668 FIN - CLARIFIER REPLACE PONDS	(475,000)	-		(475,000)	-	-	(475,000)		(475,000)
1510-0669 METER CYBAL REPLACEMENT	(2,208,000)	-		(2,208,000)	(1,642,913)	(1,645,456)	(562,544)		(2,208,000)
1510-0880 CHEMICAL PUMP REPLACEMENT		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1510-0882 WATER MAIN REPLACEMENT		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1510-0883 BGA - UPGRADE WTP INSTRUMENTS		-		-	-	-	-		-
1510-0884 BGN -ONLINE INSTRUMENT UPGRADE		-		-	-	-	-		-
1510-0885 BGN - WTP FENCE REPLACEMENT		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)
1510-0886 FIN - UPGRADE ALUM DOSING		-		-	-	-	-		-
1510-0887 FIN - LAKE EROSION CONTROL		-		-	-	-	-		-
1510-0888 FIN - ONLINE INSTRUMENTATION		-		-	-	-	-		-
1510-0889 FIN - WTP FENCE REPLACEMENT		-	(15,000)	(15,000)	-	-	(15,000)		(15,000)
1510-0890 TOC - ENCLOSE DAFF PLANT		-		-	(14,090)	(28,180)	28,180	(28,180)	(28,180)
1510-0891 TOC-UPGRADE ONLINE INSTRUMENTS		-		-	-	-	-		-
1510-0892 BGA-CCTV SURVEY INTERIOR TOWER		-		-	-	-	-		-

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1510-0893 STANDPIPE STATION UPGRADES		-		-	-	-	-		-
1510-0894 BGA - EXPANSION WTP		-	(4,000,000)	(4,000,000)	-	(8,230)	(3,991,770)		(4,000,000)
1510-0895 BGN - STATIC MIXER	(30,000)	-		(30,000)	-	-	(30,000)		(30,000)
1510-0896 FIN - UPGRADE WTP (DAFF)		-	(6,600,000)	(6,600,000)	-	-	(6,600,000)	-	(6,600,000)
1510-0897 AUTOMATION QUALITY CONTROL	(200,000)	-		(200,000)	-	(961)	(199,039)		(200,000)
1510-0898 REPLACE COMPRESSOR TOCUMWAL			(20,000)	(20,000)	-	-	(20,000)		(20,000)
1511-0109 REC FACIL DONATION & OTHER COSTS		(1,645)		(1,645)	-	-	(1,645)		(1,645)
1511-0110 METER READING - BGN SHIRE		(93,100)		(93,100)	-	(34,469)	(58,630)		(93,100)
1511-0111 METER READING PRINTING & POSTA		(14,117)		(14,117)	(3,131)	(9,962)	(4,155)		(14,117)
1511-0113 METER READING TELEPHONE		(785)		(785)	-	(37)	(749)		(785)
1511-0130 PURCHASE OF WATER - BGA		(14,117)		(14,117)	(11,626)	(19,132)	5,015	(5,015)	(19,132)
1511-0135 PURCHASE OF WATER - BGN		(42,036)		(42,036)	(55,100)	(55,297)	13,260	(13,260)	(55,296)
1511-0140 PURCHASE OF WATER - FIN		(54,898)		(54,898)	(56,056)	(56,524)	1,626	(1,626)	(56,524)
1511-0145 PURCHASE OF WATER - TOC		(13,385)		(13,385)	(7,007)	(10,851)	(2,533)		(13,385)
1511-0150 WATER TREATMENT - OP EXP - BGA		(153,049)		(153,049)	(2,515)	(60,376)	(92,673)		(153,049)
1511-0151 WATER TREATMENT-BGA ELECTRICIT		(42,448)		(42,448)	-	(14,005)	(28,444)		(42,448)
1511-0152 WATER TREATMENT -BGA TELEPHONE		(3,926)		(3,926)	-	(739)	(3,188)		(3,926)
1511-0153 WATER TREATMENT -BGA INSURANCE		(11,461)		(11,461)	-	(11,962)	501	(501)	(11,962)
1511-0165 WATER TREATMENT - OP EXP - BGN		(156,657)		(156,657)	(8,030)	(68,120)	(88,537)		(156,657)
1511-0166 WATER TREATMENT-BGN ELECTRICIT		(21,224)		(21,224)	-	(4,842)	(16,382)		(21,224)
1511-0167 WATER TREATMENT -BGN TELEPHONE		(3,926)		(3,926)	-	(181)	(3,746)		(3,926)
1511-0168 WATER TREATMENT BGN- INSURANCE		(8,662)		(8,662)	-	(8,225)	(437)	437	(8,225)
1511-0180 WATER TREATMENT - OP EXP - FIN		(173,533)		(173,533)	(3,178)	(49,004)	(124,529)		(173,533)
1511-0182 WATER TREATMENT FIN-INSURANCE		(14,751)		(14,751)	-	(15,729)	978	(978)	(15,729)
1511-0183 WATER TREATMENT-FIN ELECTRICIT		(42,448)		(42,448)	-	-	(42,448)		(42,448)
1511-0184 WATER TREATMENT -FIN TELEPHONE		(998)		(998)	-	(60)	(937)		(998)
1511-0195 WATER TREATMENT - OP EXP - TOC		(185,440)		(185,440)	(3,959)	(78,144)	(107,296)		(185,440)
1511-0196 WATER TREATMENT -TOC TELEPHONE		(955)		(955)	-	(836)	(119)		(955)
1511-0197 WATER TREATMENT-TOC ELECTRICIT		(53,060)		(53,060)	-	(205)	(52,855)		(53,060)
1511-0198 WATER TREATMENT-TOC -INSURANCE		(17,192)		(17,192)	-	(17,092)	(100)	100	(17,092)
1511-0230 PUMPING STATIONS - OP EXP BGA		(28,975)		(28,975)	(6,693)	(32,952)	3,977	(3,977)	(32,952)
1511-0231 PUMPING STATIONS - OP EXP BGN		(16,239)		(16,239)	-	(3,248)	(12,991)		(16,239)
1511-0232 PUMPING STATIONS OP EXP FIN		(18,255)		(18,255)	-	(1,567)	(16,689)		(18,255)
1511-0233 PUMPING STATIONS OP EXP TOC		(13,798)		(13,798)	(351)	(2,124)	(11,673)		(13,798)
1511-0270 RETIC & METERS - OP EXP - BGA		(27,808)		(27,808)	(111)	(12,193)	(15,614)	1,660	(26,148)
1511-0285 RETIC & METERS - OP EXP - BGN		(65,698)		(65,698)	(1,225)	(12,213)	(53,485)	2,618	(63,080)
1511-0300 RETIC & METERS - OP EXP - FIN		(77,267)		(77,267)	(1,261)	(21,475)	(55,792)	1,309	(75,958)
1511-0315 RETIC & METERS - OP EXP - TOC		(47,390)		(47,390)	(604)	(20,665)	(26,725)	2,309	(45,081)
1511-0320 CYBLES MAINTENANCE		(105)		(105)	-	-	(105)		(105)
1511-0330 WATER NEW CONNECTIONS (INC MET		(45,675)		(45,675)	(5,674)	(23,649)	(22,026)		(45,675)
1511-0340 WATER SAMPLING / MONITORING		(16,500)		(16,500)	(6,618)	(8,837)	(7,663)		(16,500)
1511-0355 WATER SUPPLY INTEREST ON LOANS		-		-	-	-	-		-

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1511-0398 AUTOMATE CENTRALISED METER READ		-		-	-	-	-		-
1512-0105 BANK & GOVT CHARGES		(8,065)		(8,065)	-	-	(8,065)		(8,065)
1512-0130 HOUSING TOC WATER BLDG MTCE		(2,666)		(2,666)	-	(514)	(2,153)		(2,666)
1512-0131 HOUSING TOC WATER INSURANCE		(838)		(838)	-	(650)	(188)	188	(650)
1512-0155 SELLING COSTS - HIGH SEC WATER		-		-	-	-	-		-
1512-0160 IWCM REPORTING	(18,261)	-		(18,261)	(17,297)	(40,157)	21,896	(40,000)	(58,261)
1512-0165 TOC ANCESTRAL REMAINS WORKS		-		-	-	(531)	531	(1,000)	(1,000)
4110-2026 WATER SUPPLIES TRANSFER TO RESERVE		(175,837)		(175,837)	-	(6,214)	(169,624)	175,837	(0)
4210-2545 WATER MAINS RETIC & METERS - DEPCN		(328,254)		(328,254)	-	(82,063)	(246,190)	-	(328,254)
4240-2545 WATER TREATMENT WORKS - DEPCN		(303,939)		(303,939)	-	(75,985)	(227,954)		(303,939)
4250-2504 WATER HOUSING TOC - DEPCN		(7,109)		(7,109)	-	(1,777)	(5,332)		(7,109)
WSCAPEXP WATER SUPPLIES CAPITAL EXPENDITURE		(10,719,000)	10,719,000	-	-	-	-		-
<b>WATER SUPPLIES REVENUE</b>	<b>3,174,763</b>	<b>14,350,562</b>	<b>-</b>	<b>17,525,325</b>	<b>-</b>	<b>2,738,506</b>	<b>14,786,819</b>	<b>(19,261)</b>	<b>17,506,064</b>
4110-1000-0001 WATER CHARGES - BGA		471,147		471,147	-	568,075	(96,928)		471,147
4110-1000-0002 WATER CHARGES - BGN		307,233		307,233	-	281,388	25,845		307,233
4110-1000-0003 WATER CHARGES - FIN		579,822		579,822	-	569,177	10,645		579,822
4110-1000-0004 WATER CHARGES - TOC		686,300		686,300	-	641,460	44,840		686,300
4110-1000-0005 WATER CHARGES - NON RATEABLE		58,151		58,151	-	58,533	(382)		58,151
4110-1080 LESS WATER CHARGES WRITTEN OFF		(3,000)		(3,000)	-	(686)	(2,314)		(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	-	164,399	585,601		750,000
4110-1501 WATER - STANDPIPE SALES		3,661		3,661	-	309	3,352		3,661
4110-1502 WATER CONNECTION FEES - GST FREE		25,307		25,307	-	9,893	15,414		25,307
4110-1503 WATER DELIVERIES INCOME		18,092		18,092	-	9,852	8,240		18,092
4110-1504 SALE OF HIGH SECURITY WATER		50,000		50,000	-	219,901	(169,901)	169,901	219,901
4110-1506 WATER - RENT ON COUNCIL HOUSES		3,380		3,380	-	1,170	2,210		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		-		-	-	36,072	(36,072)	36,072	36,072
4110-1602 SECT. 64 CONT. WATER - BER		-		-	-	-	-		-
4110-1603 SECT. 64 CONT. WATER - FIN		-		-	-	-	-		-
4110-1604 SECT. 64 CONT. WATER - TOC		-		-	-	19,137	(19,137)	19,137	19,137
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		-		-	-	-	-		-
4110-1700 EXTERNAL WATER LOAN PROCEEDS		-	4,000,000	4,000,000	-	-	4,000,000		4,000,000
4110-1701 LCLI INTEREST SUBSIDY		58,310		58,310	-	-	58,310		58,310

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
4110-1702 INTERNAL WATER LOAN PROCEEDS		-	2,600,000	2,600,000	-	-	2,600,000		2,600,000
4110-1840 INTEREST ON INVESTMENTS		146,357		146,357	-	-	146,357		146,357
4110-1926 WATER TRANSFER FROM RESERVE	3,174,763	(0)		3,174,763	-	-	3,174,763	(244,371)	2,930,392
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		-		-	-	-	-		-
4110-1955 GRANT - SAFE & SECURE WATER		-	4,000,000	4,000,000	-	-	4,000,000		4,000,000
4230-1700 EXTERNAL WATER LOAN PROCEEDS				-	-	-	-		-
4230-1701 LCLI LOAN 391 INTEREST SUBSIDY				-	-	-	-		-
4230-1702 INTERNAL WATER LOAN 390 PROCEEDS				-	-	-	-		-
4240-4710 WATER DEPCN CONTRA		639,302		639,302	-	159,825	479,476		639,302
WSCAPINC WATER SUPPLIES CAPITAL INCOME		10,600,000	(10,600,000)	-	-	-	-		-
	-	0	-	0	(116,403)	(0)	0	-	0
SEWERAGE SERVICES EXPENSE	(436,723)	(5,580,899)	(927,200)	(6,944,822)	(116,403)	(613,157)	(6,331,665)	(92,036)	(7,036,858)
1610-0105 SEWERAGE ADMIN CHARGE - ADMINI		(183,900)		(183,900)	-	-	(183,900)		(183,900)
1610-0106 SEWER ADMIN CHARGE - ENGINEERI		(278,100)		(278,100)	-	-	(278,100)		(278,100)
1610-0117 SEWERAGE SERVICE - RENTAL CONT		(45,000)		(45,000)	-	-	(45,000)		(45,000)
1610-0155 SEWER WRITE OFF BAD DEBTS		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1610-0400 OCCUPATIONAL HEALTH & SAFETY		-		-	-	-	-		-
1610-0504 OFFICE EQUIP/FURN NON CAPITAL		(500)		(500)	-	-	(500)		(500)
1610-0512 PUMP REPLACEMENT		-	(30,000)	(30,000)	-	-	(30,000)		(30,000)
1610-0526 SEWER MAIN UPGRADES - TOCUMWAL	(79,858)	-		(79,858)	-	-	(79,858)		(79,858)
1610-0527 UPGRADE AMENITIES AT ALL STP		-		-	-	-	-		-
1610-0550 BGN - STP FENCE		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0551 TOC - FENCE REPLACEMENT	(14,975)	-	(20,000)	(34,975)	-	-	(34,975)		(34,975)
1610-0552 FIN - STP FENCE		-		-	-	-	-		-
1610-0580 BGA SEWER MAIN UPGRADE		-		-	-	-	-		-
1610-0590 BGN SEWER MAIN UPGRADES	(30,000)	-	(30,000)	(60,000)	-	-	(60,000)	4,000	(56,000)
1610-0595 FIN SEWER MAIN UPGRADES		-		-	-	-	-		-
1610-0600 TOC SEWER MAIN UPGRADES		-		-	-	(3,901)	3,901	(4,000)	(4,000)
1610-0610 AC MAIN RENEWALS	(200,000)	-	(200,000)	(400,000)	-	-	(400,000)		(400,000)
1610-0621 BGA UPGRADE PUMP STATION	(14,703)	-	(20,000)	(34,703)	-	-	(34,703)		(34,703)
1610-0655 BGN UPGRADE PUMP STATIONS		-		-	-	-	-		-
1610-0658 SPARE PUMPS FOR LOW PRESS SYS		-	(20,000)	(20,000)	-	(10,350)	(9,650)		(20,000)
1610-0705 FIN UPGRADE PUMP STATIONS	(7,485)	-		(7,485)	-	-	(7,485)		(7,485)
1610-0707 SEAL ACCESS TO STW & TRUCK WAS		-		-	-	-	-		-
1610-0708 TOC-REFURBISH CONCRETE WORK		-		-	-	-	-		-
1610-0743 UPGRADE SEWER TELEMETRY		-		-	(1,097)	(3,689)	3,689	(5,000)	(5,000)
1610-0852 IMPROVE EMBANKMENT OF THE PONDS		-		-	-	-	-		-
1610-0881 BGN - REFURBSH CONCRETE WORK, TRICKLE FILTER, STP, CHANNEL		-	(30,000)	(30,000)	-	-	(30,000)		(30,000)
1610-0882 BGN - REPLACE PUMP STATION LIDS, INSTALL HOLDING BRACKETS		-		-	-	-	-		-



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GRAND TOTAL	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
1610-0883 FIN - GRAVEL POND BANKS	(10,000)	-	(10,000)	(20,000)	-	-	(20,000)		(20,000)
1610-0884 FIN - REFURBISH CONCRETE WORK	(13,052)	-		(13,052)	-	-	(13,052)		(13,052)
1610-0890 BGA-DESILT PRIMARY POND		-		-	-	-	-		-
1610-0891 BGN-DESILT SLUDGE LAGOON		-		-	-	-	-		-
1610-0892 BGA-MINOR REPAIR/REPLACE	(10,000)	-	(10,000)	(20,000)	-	-	(20,000)		(20,000)
1610-0893 BGN-MINOR REPAIR/REPLACE		-	(20,000)	(20,000)	-	-	(20,000)		(20,000)
1610-0895 FIN-MINOR REPAIR/REPLACE		-	(30,000)	(30,000)	-	(2,600)	(27,400)		(30,000)
1610-0897 TOC-MINOR REPAIR/REPLACE		-	(20,000)	(20,000)	-	(2,609)	(17,391)		(20,000)
1610-0898 BGN - POND FENCING		-		-	-	-	-		-
1610-0899 FIN - DESILT PRIMARY POND		-	(80,000)	(80,000)	-	-	(80,000)		(80,000)
1610-0900 FIN - UPGRADE PUMP STATION		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1610-0901 NEW DRYING BED		-	(50,000)	(50,000)	-	-	(50,000)		(50,000)
1610-0902 BGA - REPLACE ELECTRICAL CABINET		-		-	-	-	-		-
1610-0903 BGN - REPLACE DIGESTOR ROOF		-		-	-	-	-		-
1610-0904 FIN - REPLACE DIGESTOR ROOF		-		-	-	-	-		-
1610-0905 BGN - REPLACE ELECTRICAL CABINET	(15,000)	-	(15,000)	(30,000)	(5,536)	(7,381)	(22,619)	5,000	(25,000)
1610-0906 TOC - TRICKLE FILTER ARM		-		-	-	-	-		-
1610-0907 TOC - ACCESS WISE COURT PS		-		-	-	-	-		-
1610-0908 BGN -REFURBISH IRRIGATION AREA	(15,000)	-		(15,000)	-	-	(15,000)		(15,000)
1610-0909 BGN - UPGRADE DIGESTOR		-	(50,000)	(50,000)	-	-	(50,000)		(50,000)
1610-0910 FIN - DESILT SLUDGE LAGOON		-		-	-	-	-		-
1610-0911 FIN - REPLACE ELECTRICAL CABIN	(15,000)	-		(15,000)	-	-	(15,000)		(15,000)
1610-0912 FIN-ODOR INVESTIGATE/ MITIGATE		-	(50,000)	(50,000)	(279)	(279)	(49,721)		(50,000)
1610-0913 TOC - REPLACE ELECTRICAL CABIN	(11,650)	-		(11,650)	-	-	(11,650)		(11,650)
1610-0932 JERSEY ST PRECINCT - Sewer			(172,800)	(172,800)	-	-	(172,800)		(172,800)
1610-0933 TOC SEWER MAIN RELINING			(100,000)	(100,000)	-	-	(100,000)		(100,000)
1610-0934 TOCUMWAL REPLACE MIXER UNIT			(20,000)	(20,000)	-	-	(20,000)		(20,000)
1611-0109 RECREATION FACILITIES DONATION		(900)		(900)	-	-	(900)		(900)
1611-0110 SEWER TREATMENT - OP EXP - BGA		(8,119)		(8,119)	(229)	(4,015)	(4,105)		(8,119)
1611-0111 SEWER TREATMENT BGA INSURANCE		(318)		(318)	-	(2,791)	2,473	(2,473)	(2,791)
1611-0112 SEWER TREATMENT-BGA ELECTRICIT		-		-	-	(196)	196	(196)	(196)
1611-0113 SEWER TREATMENT -BGA TELEPHONE		(159)		(159)	-	(8)	(152)		(159)
1611-0125 SEWER TREATMENT - OP EXP - BGN		(90,216)		(90,216)	(1,887)	(32,339)	(57,877)	5,000	(85,216)
1611-0126 SEWER TREATMENT - BGN ELECTRICITY		-		-	-	(1,379)	1,379	(1,379)	(1,379)
1611-0127 SEWER TREATMENT -BGN INSURANCE		(4,033)		(4,033)	-	(2,752)	(1,280)	1,280	(2,753)
1611-0128 SEWER TREATMENT BGN -TELEPHONE		(3,396)		(3,396)	-	(147)	(3,249)		(3,396)
1611-0129 SEWER - EFFLUENT RE-USE - BGN		(5,647)		(5,647)	-	(1,368)	(4,279)		(5,647)
1611-0140 SEWER TREATMENT - OP EXP - FIN		(98,176)		(98,176)	(1,214)	(29,795)	(68,381)	10,000	(88,176)
1611-0141 SEWER TREATMENT -FIN INSURANCE		(4,139)		(4,139)	-	(2,817)	(1,321)	1,321	(2,818)
1611-0142 SEWER TREATMENT-FIN ELECTRICIT		(16,183)		(16,183)	-	(2,739)	(13,444)		(16,183)
1611-0143 SEWER TREATMENT FIN- TELEPHONE		(371)		(371)	-	(18)	(353)		(371)
1611-0144 SEWER - EFFLUENT RE-USE - FIN		(6,483)		(6,483)	(480)	(2,736)	(3,747)		(6,483)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
1611-0155 SEWER TREATMENT - OP EXP - TOC		(110,594)		(110,594)	(1,013)	(32,695)	(77,900)		(110,594)
1611-0156 SEWER TREATMENT -TOC INSURANCE		(4,351)		(4,351)	-	(2,919)	(1,432)	1,432	(2,919)
1611-0157 SEWER TREATMENT-TOC ELECTRICIT		(21,649)		(21,649)	-	(3,492)	(18,156)		(21,649)
1611-0158 SEWER TREATMENT -TOC TELEPHONE		(605)		(605)	-	(35)	(570)		(605)
1611-0159 SEWER - EFFLUENT RE-USE - TOC		(22,482)		(22,482)	-	(9,871)	(12,611)		(22,482)
1611-0170 RETIC - OP EXP - BGA		(12,878)		(12,878)	(267)	(2,350)	(10,528)		(12,878)
1611-0171 RETIC OP EXP ELECTRICITY -BGA		(19,738)		(19,738)	-	(6,386)	(13,352)		(19,738)
1611-0185 RETIC - OP EXP - BGN		(32,053)		(32,053)	(267)	(4,337)	(27,716)		(32,053)
1611-0186 RETIC OP EXP - ELECTRICITY BGN		(16,343)		(16,343)	-	(1,593)	(14,750)		(16,343)
1611-0200 RETIC - OP EXP - FIN		(36,511)		(36,511)	(433)	(15,137)	(21,374)		(36,511)
1611-0201 RETIC OP EXP ELECTRICITY - FIN		(18,783)		(18,783)	-	(19,679)	895	(895)	(19,678)
1611-0215 RETIC - OP EXP - TOC		(32,040)		(32,040)	(267)	(24,271)	(7,769)		(32,040)
1611-0216 RETIC OP EXP ELECTRICITY - TOC		(22,604)		(22,604)	-	(6,517)	(16,087)		(22,604)
1611-0230 PUMPING STATIONS OP EXP BGA		(91,171)		(91,171)	(1,809)	(34,347)	(56,824)		(91,171)
1611-0231 PUMPING STATIONS OP EXP BGN		(40,756)		(40,756)	-	(14,085)	(26,671)		(40,756)
1611-0232 PUMPING STATIONS OP EXP FIN		(57,844)		(57,844)	-	(13,628)	(44,216)		(57,844)
1611-0233 PUMPING STATIONS OP EXP TOC		(69,944)		(69,944)	(2,262)	(22,993)	(46,951)		(69,944)
1611-0234 LOW PRESSURE SYSTEM - BGA		(10,658)		(10,658)	(29)	(3,219)	(7,439)		(10,658)
1611-0235 LOW PRESSURE SYSTEM - BGN		(4,183)		(4,183)	-	(216)	(3,967)		(4,183)
1611-0236 LOW PRESSURE SYSTEM - FIN		(3,032)		(3,032)	-	-	(3,032)		(3,032)
1611-0237 LOW PRESSURE SYSTEM - TOC		(9,829)		(9,829)	(7)	(3,263)	(6,566)		(9,829)
1611-0250 SEWERAGE CONNECTIONS - SHIRE		(16,417)		(16,417)	(472)	(7,068)	(9,349)		(16,417)
1611-0300 TRADE WASTE MANAGMENT				-	(90,909)	(90,909)	90,909	(90,909)	(90,909)
1611-0340 SEWER SAMPLING / MONITORING		(8,575)		(8,575)	(6,618)	(7,121)	(1,454)		(8,575)
1611-0341 RAISING OF SEWER MANHOLD LIDS		(15,476)		(15,476)	-	(101)	(15,375)		(15,476)
1611-0342 TOCUMWAL CCTV		(40,154)		(40,154)	-	-	(40,154)		(40,154)
1612-0105 BANK & GOVT CHARGES		(7,959)		(7,959)	-	-	(7,959)		(7,959)
1612-0155 BGN TRUCK WASH OPERATING EXPEN		(584)		(584)	-	-	(584)		(584)
1612-0156 BGN TRUCK WASH ELECTRICITY		(616)		(616)	-	-	(616)		(616)
1612-0157 BGN TRUCK WASH - TELEPHONE		(382)		(382)	-	(33)	(350)		(382)
1612-0160 BGN TRUCK WASH MTCE		(1,150)		(1,150)	-	(4,568)	3,418	(5,000)	(6,150)
1612-0170 FIN TRUCK WASH OPERATING EXPEN		(5,499)		(5,499)	-	(7,138)	1,639	(5,000)	(10,499)
1612-0171 FIN TRUCK WASH - ELECTRICITY		(2,229)		(2,229)	-	(472)	(1,757)		(2,229)
1612-0172 FIN TRUCK WASH - TELEPHONE		(467)		(467)	-	(33)	(434)		(467)
1612-0175 FIN TRUCK WASH MTCE		(2,091)		(2,091)	(1,246)	(4,660)	2,569	(5,000)	(7,091)
1612-0182 FIN TRUCK WASH AVDATA PUMP		-		-	-	-	-		-
1612-0501 FIN TRUCKWASH RESTART NSW		-		-	(83)	(217)	217	(217)	(217)
5110-2026 SEWER SERVICES TRANSFER TO RESERVE		(0)		(0)	-	-	(0)		(0)
5110-2500 Internal Loans Drawdown			(3,600,000)	(3,600,000)	-	-	(3,600,000)		(3,600,000)
5110-3700 Internal Loan 395 Receivable-Current		87,140	-	87,140	-	-	87,140		87,140
5110-3750 Loan 390 Receivable - Current		112,439	-	112,439	-	-	112,439		112,439
5210-2550 SEWER MAINS RETIC - DEPCN		(379,357)		(379,357)	-	(94,839)	(284,518)		(379,357)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
5240-2550 SEWER TREATMENT WORKS - DEPCN		(212,757)		(212,757)	-	(53,189)	(159,568)		(212,757)
5250-2500 SEWER PLANT & EQUIP DEPCN		(20,606)		(20,606)	-	(5,152)	(15,455)		(20,606)
5250-2502 SEWER EQUIPMENT DEPCN		(10,818)		(10,818)	-	(2,705)	(8,114)		(10,818)
5280-2500 TRUCKWASH - DEPCN		(52)		(52)	-	(13)	(39)		(52)
SEWERCAPEXP SEWERAGE SERVICES CAPITAL EXPENDITURE		(3,670,600)	3,670,600	-	-	-	-		-
<b>SEWERAGE SERVICES REVENUE</b>	<b>436,723</b>	<b>5,580,899</b>	<b>927,200</b>	<b>6,944,822</b>	<b>-</b>	<b>613,157</b>	<b>6,331,665</b>	<b>92,036</b>	<b>7,036,858</b>
5110-1000-0001 SEWER CHARGES - BGA		484,500		484,500	-	525,312	(40,812)	-	484,500
5110-1000-0002 SEWER CHARGES - BGN		278,303		278,303	-	275,632	2,671	-	278,303
5110-1000-0003 SEWER CHARGES - FIN		583,865		583,865	-	586,818	(2,953)	-	583,865
5110-1000-0004 SEWER CHARGES - TOC		707,172		707,172	-	685,099	22,073	-	707,172
5110-1000-0005 SEWER CHARGES - NON RATEABLE		73,586		73,586	-	73,959	(373)	-	73,586
5110-1000-0006 SEWER CHARGES - LOW PRESSURE SEWER CHG		16,792		16,792	-	-	16,792	-	16,792
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)	-	(1,581)	(419)		(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		10,769		10,769	-	4,403	6,366		10,769
5110-1501 SEWER SUNDRY INCOME - INC.GST		-		-	-	-	-		-
5110-1502 DISPOSAL OF SEPTAGE INCOME		4,308		4,308	-	3,051	1,257		4,308
5110-1503 SEWER SUNDRY INCOME - GST FREE		1,000		1,000	-	-	1,000		1,000
5110-1504 TOC SEWER EFFLUENT REUSE		1,723		1,723	-	-	1,723		1,723
5110-1505 BGN SEWER EFFLUENT REUSE		-		-	-	-	-		-
5110-1601 SECT. 64 CONT. SEWER - BGA		-		-	-	16,812	(16,812)	16,812	16,812
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 395		29,351		29,351	-	-	29,351		29,351
5110-1750 LOAN 390 INTEREST INCOME		39,000		39,000	-	-	39,000		39,000
5110-1840 INTEREST ON INVESTMENTS		197,474		197,474	-	-	197,474		197,474
5110-1926 SEWER TRANSFER FROM RESERVE	436,723	2,568,082	927,200	3,932,005	-	(1,726,726)	5,658,731	66,129	3,998,134
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		623,590		623,590	-	155,897	467,692		623,590
5280-1500 TRUCK WASH (AVDATA) INCOME		5,384		5,384	-	14,479	(9,095)	9,095	14,479
5280-1950 Restart NSW Fixing Country Truckwash		-		-	-	-	-		-
SEWERCAPINC SEWERAGE SERVICES CAPITAL INCOME		-		-	-	-	-		-
	(31,346)	(547,827)	-	(579,173)	(79,816)	(225,633)	(353,540)	2,444	(576,729)
<b>PUBLIC LIBRARIES EXPENSE</b>	<b>(116,346)</b>	<b>(594,727)</b>	<b>-</b>	<b>(711,073)</b>	<b>(79,816)</b>	<b>(312,322)</b>	<b>(398,751)</b>	<b>2,444</b>	<b>(708,629)</b>

FUNCT Job / GL and Description		CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>		<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1710-0105	LIBRARY BLDG MTCE - BGA		(1,046)		(1,046)	(85)	(240)	(806)		(1,046)
1710-0120	LIBRARY BLDG MTCE - BGN		(1,046)		(1,046)	(64)	(870)	(176)		(1,046)
1710-0125	LIBRARY BLDG MTCE - FINLEY		(2,091)		(2,091)	-	(365)	(1,726)		(2,091)
1710-0140	LIBRARY BLDG MTCE - TOC		(1,046)		(1,046)	-	(609)	(437)		(1,046)
1710-0145	LIBRARY OFFICE FURN/EQUIP MTCE		(10,457)		(10,457)	(6,846)	(7,530)	(2,927)		(10,457)
1710-0150	LIBRARY ADMIN CHARGES		(111,500)		(111,500)	-	-	(111,500)		(111,500)
1710-0165	LIBRARY PRINTING & STATIONERY		(837)		(837)	-	-	(837)		(837)
1710-0166	LIBRARY ADVERTISING		(531)		(531)	(15)	(97)	(434)		(531)
1710-0170	LIBRARY TELEPHONE		(3,502)		(3,502)	-	(1,149)	(2,353)		(3,502)
1710-0171	LIBRARY POSTAGE		-		-	-	(362)	362	(362)	(362)
1710-0175	LIBRARY SUNDRY EXPENSES		(2,091)		(2,091)	(2,274)	(3,934)	1,843	(1,843)	(3,934)
1710-0180	LIBRARY SALARIES & ALLOWANCES		(210,300)		(210,300)	-	(81,978)	(128,321)		(210,300)
1710-0190	LIBRARY TRAVEL & ALLOWANCES		(3,184)		(3,184)	-	(1,326)	(1,858)		(3,184)
1710-0192	LIBRARY STAFF TRAINING		(4,775)		(4,775)	-	(721)	(4,054)		(4,775)
1710-0194	LIBRARY CONFERENCES & SEMINARS		(1,061)		(1,061)	-	(1,657)	596	(596)	(1,657)
1710-0195	LIBRARY RATES		(9,829)		(9,829)	-	(7,728)	(2,101)	2,101	(7,728)
1710-0196	LIBRARY INSURANCE		(14,751)		(14,751)	-	(14,103)	(648)	648	(14,103)
1710-0197	LIBRARY SOFTWARE OP COSTS		(10,457)		(10,457)	(1,855)	(1,855)	(8,602)		(10,457)
1710-0200	LIBRARY BOOKS MTCE		(2,091)		(2,091)	(2,685)	(2,846)	755	(755)	(2,846)
1710-0210	LIBRARY ELECTRICITY		(22,816)		(22,816)	-	(3,305)	(19,511)		(22,816)
1710-0211	LIBRARY CONNECTIVITY		(6,274)		(6,274)	(13,574)	(15,565)	9,291		(6,274)
1710-0215	LIBRARY CLEANING		(5,200)		(5,200)	(11,220)	(16,225)	11,025		(5,200)
1710-0230	LIBRARY PURCHASE OF PERIODICAL		(2,653)		(2,653)	(3,772)	(10,788)	8,135		(2,653)
1710-0234	LIBRARY YOUTH ACTIVITES		(500)		(500)	-	(3,768)	3,268		(500)
1710-0235	LIBRARY SPEC. PROJ. OPERATING	(18,048)	(8,300)		(26,348)	-	(726)	(25,622)		(26,348)
1710-0236	INTER LIBRARY LOAN FEES		(200)		(200)	-	(45)	(155)		(200)
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		(13,271)		(13,271)	(3,565)	(12,924)	(347)		(13,271)
1710-0244	LITERARY LUNCH/WRITING FESTIVAL		(1,000)		(1,000)	-	-	(1,000)		(1,000)
1710-0245	TECH SAVY SENIORS GRANT EXP		-		-	-	-	-		-
1710-0246	GET ONLINE WEEK GRANT EXP		-		-	-	-	-		-
1710-0247	SYDNEY MYER FOUNDATION		-		-	-	-	-		-
1710-0500	LIBRARY CAR PARK UPGRADE	(2,000)	-	(5,000)	(7,000)	-	-	(7,000)		(7,000)
1710-0501	BGA - REPAINTING LIBRARY	(15,000)	-		(15,000)	-	-	(15,000)		(15,000)
1710-0505	TOC - LIBRARY EXTENSION SCCF1	(3,251)	-		(3,251)	-	-	(3,251)	3,251	-
1710-0510	TOC - LIBRARY EXTENSION FITOUT	(78,047)	-		(78,047)	(18,155)	(69,567)	(8,480)		(78,047)
1710-0525	LIBRARY PURCHASE OF BOOKS		(25,000)		(25,000)	(15,708)	(23,359)	(1,641)		(25,000)
1710-0530	LIBRARY OTHER ASSETS		(4,000)		(4,000)	-	-	(4,000)		(4,000)
1710-0532	LIBRARY AUDIO VISUAL / CDS		(8,000)		(8,000)	-	(4,377)	(3,623)		(8,000)
1710-0535	LIBRARY PURCHASE OF E-BOOKS		(3,110)		(3,110)	-	-	(3,110)		(3,110)
6100-2502	LIBRARY EQUIPMENT DEPCN		(9,170)		(9,170)	-	(2,292)	(6,877)		(9,170)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
6100-2504 LIBRARY BLDG DEPCN		(65,939)		(65,939)	-	(16,485)	(49,454)		(65,939)
6100-2518 LIBRARY BOOKS DEPCN		(22,100)		(22,100)	-	(5,525)	(16,575)		(22,100)
LIBRARYCAPEXP LIBRARIES CAPITAL EXPENDITURE		(5,000)	5,000	-	-	-	-		-
<b>PUBLIC LIBRARIES REVENUE</b>	<b>85,000</b>	<b>46,900</b>		<b>131,900</b>	<b>-</b>	<b>86,689</b>	<b>45,211</b>	<b>-</b>	<b>131,900</b>
6100-1501 LIBRARY SUNDRY INCOME INCL GST		2,500		2,500	-	156	2,344		2,500
6100-1502 FRIENDS OF THE LIBRARY		500		500	-	-	500		500
6100-1503 LIBRARY ROOM HIRE CHARGES		300		300	-	142	158		300
6100-1504 LIBRARY DONATION		-		-	-	500	(500)		-
6100-1820 LIBRARY FEES INCLUDING GST		3,231		3,231	-	825	2,406		3,231
6100-1821 LIBRARY FINES GST FREE		1,077		1,077	-	20	1,057		1,077
6100-1822 INTER LIBRARY LOAN FEES		214		214	-	45	169		214
6100-1823 BERRIGAN SHIRE BOOK CLUBS		1,077		1,077	-	-	1,077		1,077
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
6100-1953 LITERARY LUNCH/WRITING FESTIVAL GRANT		-		-	-	-	-		-
6100-1954 LIBRARY TRAINEESHIP WAGE SUBSIDY		-		-	-	-	-		-
6100-1955 GET ONLINE WEEK / GOODTHINGS		-		-	-	-	-		-
6100-1958 LIBRARY INFRASTRUCTURE GRANT		-		-	-	-	-		-
6100-1959 NSW CHILDRENS WEEK COUNCIL GRANT		-		-	-	-	-		-
6100-1960 TECH SAVY SENIORS PROGRAM		-		-	-	-	-		-
6100-1961 BROADBAND FOR SENIORS		-		-	-	-	-		-
6100-1962 Library - Extension Grant TOC SCCF1	85,000	-		85,000	-	85,000	-	-	85,000
6100-1963 Library Service Other Grants		-		-	-	-	-		-
LIBRARYCAPINC LIBRARIES CAPITAL INCOME		-		-	-	-	-		-
	<b>(345,141)</b>	<b>(1,129,615)</b>	<b>1,980,000</b>	<b>505,244</b>	<b>(143,953)</b>	<b>(837,408)</b>	<b>1,342,651</b>	<b>(36,661)</b>	<b>468,583</b>
<b>COMMUNITY AMENITIES EXPENSE</b>	<b>(345,141)</b>	<b>(3,170,589)</b>	<b>1,980,000</b>	<b>(1,535,730)</b>	<b>(143,953)</b>	<b>(837,408)</b>	<b>(698,323)</b>	<b>(36,661)</b>	<b>(1,572,391)</b>
1316-0125 SENIOR CITIZENS CTR - BLDG MTC		-		-	-	-	-		-
1316-0335 SENIOR CITIZEN CTR - ELEC		-		-	-	-	-		-
1316-0345 SENIOR CITIZEN CTR - INSURANCE		-		-	-	-	-		-
1316-0375 SENIOR CITZ - RATES		-		-	-	-	-		-
1420-0000 PUBLIC CONVENIENCE CLEANING		(200,000)		(200,000)	(101)	(71,146)	(128,854)	(20,000)	(220,000)
1420-0001 PUBLIC CONVENIENCES BLDG MTCE		(20,000)		(20,000)	(60)	(1,810)	(18,190)		(20,000)
1420-0113 PUBLIC CONVEN. - ELECTRICITY		(4,245)		(4,245)	-	(588)	(3,657)		(4,245)
1420-0114 PUBLIC CONVENIENCES -INSURANCE		(2,971)		(2,971)	-	(2,857)	(114)	114	(2,857)
1420-0125 PUBLIC CONVENIENCES RENTAL FIN		(8,993)		(8,993)	-	-	(8,993)	8,993	-
1714-0105 BERRIGAN HALL BLDG MTCE		(2,091)		(2,091)	-	(67)	(2,024)		(2,091)
1714-0106 BERRIGAN HALL RISK MGT		-		-	-	-	-		-
1714-0111 BERRIGAN HALL - INSURANCE		(8,808)		(8,808)	-	(8,508)	(299)	299	(8,509)
1714-0112 BERRIGAN HALL GRANT		(7,860)		(7,860)	-	(7,860)	-		(7,860)
1714-0119 FIN SCHOOL OF ARTS REFURB	(345,141)	-	(300,000)	(645,141)	(100,396)	(607,017)	(38,124)		(645,141)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1714-0122 FINLEY MEMORIAL HALL BLDG MTCE		(2,196)		(2,196)	-	(648)	(1,548)		(2,196)
1714-0123 FIN MEMORIAL HALL - INSURANCE		(12,735)		(12,735)	-	(14,085)	1,350	(1,350)	(14,085)
1714-0124 FIN MEMORIAL HALL - GRANT		(7,860)		(7,860)	-	(7,860)	-		(7,860)
1714-0125 TOCUMWAL HALL BLDG MTCE		(2,196)		(2,196)	-	(171)	(2,025)		(2,196)
1714-0130 TOCUMWAL HALL - INSURANCE		(7,110)		(7,110)	-	(6,679)	(431)	431	(6,679)
1714-0142 TOCUMWAL HALL GRANT		(4,280)		(4,280)	-	(4,280)	-		(4,280)
1714-0143 TOCUMWAL HALL CLUB GRANT		-		-	-	-	-		-
1714-0145 RETREAT HALL BLDG MTCE		(1,046)		(1,046)	(273)	(391)	(655)		(1,046)
1714-0150 RETREAT HALL - INSURANCE		(3,078)		(3,078)	-	(1,890)	(1,188)	1,188	(1,890)
1714-0160 INTEREST EXPENSE INT LOAN 395		(29,351)		(29,351)	-	-	(29,351)		(29,351)
1714-0165 INTEREST EXPENSE EXT LOAN 405 LCLI		(28,616)		(28,616)	-	-	(28,616)		(28,616)
1714-0167 BGN CWA HALL BLDG MTCE		(1,045)		(1,045)	-	(51)	(994)		(1,045)
1714-0168 BGN CWA HALL - INSURANCE		(860)		(860)	-	(117)	(743)	743	(117)
1714-0170 PUBLIC HALLS VARIOUS		-		-	-	(2,530)	2,530	(2,530)	(2,530)
1714-0503 BGN CWA HALL DOORS			(20,000)	(20,000)	-	-	(20,000)		(20,000)
1714-0504 BGN MEMORIAL HALL A/C & STAGE			(40,000)	(40,000)	(19,023)	(19,023)	(20,977)		(40,000)
1714-0530 INT LOAN 395 PRINCIPAL - CURRENT		(87,140)		(87,140)	-	-	(87,140)		(87,140)
1714-0535 EXT LCLI LOAN 405 PRINCIPAL - CURRENT		(87,146)		(87,146)	-	-	(87,146)		(87,146)
1715-0135 TOCUMWAL RAILWAY BLDG MTCE		(1,045)		(1,045)	-	(40)	(1,005)		(1,045)
1715-0137 TOC RAILWAY STATION INSURANCE		(1,380)		(1,380)	-	(1,549)	169	(169)	(1,549)
1715-0138 FINLEY RAILWAY BLDG MTCE		-		-	-	-	-		-
1715-0140 COMMUNITY AMENITIES ADMIN CHAR		(83,100)		(83,100)	-	-	(83,100)		(83,100)
1718-0223 LANDSCAPE DESIGN BERRIGAN		-		-	(24,100)	(24,100)	24,100	(24,100)	(24,100)
1718-0224 MASTER PLAN CREEK WALK		-		-	-	(280)	280	(280)	(280)
1718-0227 RAILWAY PARK TOILETS		-		-	-	-	-		-
1718-0228 FINLEY LAKE TOILETS		-		-	-	-	-		-
1718-0229 SWING BRIDGE DECK REPAIR		-		-	-	-	-		-
3900-2504 PUBLIC CONVENIENCES DEPCN		(32,558)		(32,558)	-	(8,140)	(24,419)		(32,558)
6200-2504 PUBLIC HALLS DEPRECIATION		(182,879)		(182,879)	-	(45,720)	(137,159)		(182,879)
COMMAMENCAPEX COMMUNITY AMENITIES CAPITAL EXPENDITURE		(1,980,000)	1,980,000	-	-	-	-		-
HALLSCAPEXP PUBLIC HALLS CAPITAL EXPENDITURE		(360,000)	360,000	-	-	-	-		-
COMMUNITY AMENITIES REVENUE		2,040,974	-	2,040,974	-	-	2,040,974		2,040,974
6200-1603 BGN WAR MEMORIAL HALL COMMITTEE CONTRIB			26,666	26,666	-	-	26,666		26,666
6200-1700 LCLI LOAN INTEREST SUBSIDY FINLEY HOUSING		14,308	-	14,308	-	-	14,308		14,308
6200-1750 LCLI LOAN PROCEEDS			1,000,000	1,000,000	-	-	1,000,000		1,000,000
6200-1760 INTERNAL LOAN PROCEEDS			1,000,000	1,000,000	-	-	1,000,000		1,000,000
6200-1956 TOCUMWAL MEMORIAL HALL CLUB GRANTS		-		-	-	-	-		-
COMMAMENCAPINC COMMUNITY AMENITIES CAPITAL INCOME		1,900,000	(1,900,000)	-	-	-	-		-
HALLSCAPINC PUBLIC HALLS CAPITAL INCOME		126,666	(126,666)	-	-	-	-		-
	<b>(915,370)</b>	<b>(997,574)</b>	<b>(1,330,000)</b>	<b>(3,242,944)</b>	<b>(920,006)</b>	<b>(1,940,600)</b>	<b>(1,302,343)</b>	<b>-</b>	<b>(3,242,944)</b>

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
<b>RECREATION EXPENSE</b>	<b>(3,207,076)</b>	<b>(2,044,701)</b>	<b>(383,411)</b>	<b>(5,635,188)</b>	<b>(920,006)</b>	<b>(2,103,382)</b>	<b>(3,531,805)</b>	<b>570,709</b>	<b>(5,064,479)</b>
1717-0110 BAROOGA SPORTS COMP- INSURANCE		(6,898)		(6,898)	-	(7,463)	565	(565)	(7,463)
1717-0112 BAROOGA SPORTS COMP GRANT		(12,000)		(12,000)	-	(12,000)	-		(12,000)
1717-0113 RECREATION FACILITIES DONATION		(7,429)		(7,429)	-	-	(7,429)		(7,429)
1717-0120 BAROOGA SPORTS COMP BLDG MTCE		(5,228)		(5,228)	-	(741)	(4,487)		(5,228)
1717-0121 BGA SPORTS COMP RISK M'MENT		-		-	-	-	-		-
1717-0130 BERRIGAN SPORTS COMP INSURANCE		(11,673)		(11,673)	-	(11,191)	(482)	482	(11,191)
1717-0132 BERRIGAN SPORTS COMP GRANT		(12,000)		(12,000)	-	(12,000)	-		(12,000)
1717-0140 BERRIGAN SPORTS COMP BLDG MTCE		(2,195)		(2,195)	-	(128)	(2,067)		(2,195)
1717-0141 BGN SPORTS COMP RISK M'MENT		-		-	-	-	-		-
1717-0150 FINLEY REC RESERVE - INSURANCE		(11,355)		(11,355)	-	(7,921)	(3,434)	3,434	(7,921)
1717-0152 FINLEY REC RESERVE GRANT		(12,000)		(12,000)	-	(12,000)	-		(12,000)
1717-0155 FIN REC RES PLAYGROUND MTCE		(690)		(690)	-	-	(690)		(690)
1717-0160 FINLEY REC RESERVE BLDG MTCE		(2,615)		(2,615)	-	(265)	(2,349)		(2,615)
1717-0161 FIN REC RESERVE RISK M'MENT		-		-	-	-	-		-
1717-0170 FINLEY SHOW GROUND - INSURANCE		(6,367)		(6,367)	-	(11,182)	4,815	(4,815)	(11,182)
1717-0172 FINLEY SHOW GROUND GRANT		(12,000)		(12,000)	-	(12,000)	-		(12,000)
1717-0180 FINLEY SHOW GROUNDS BLDG MTCE		(2,614)		(2,614)	-	(66)	(2,548)		(2,614)
1717-0181 FINLEY SHOW GROUND RISK M'MENT		-		-	-	-	-		-
1717-0191 TOC REC RESERVE - INSURANCE		(11,992)		(11,992)	-	(5,068)	(6,924)	6,924	(5,068)
1717-0192 TOC REC RESERVE GRANT		(12,000)		(12,000)	-	(12,000)	-		(12,000)
1717-0194 TOC REC RES PLAYGROUND MTCE		(690)		(690)	-	-	(690)		(690)
1717-0200 TOC REC RESERVE BLDG MTCE		(2,091)		(2,091)	-	(129)	(1,962)		(2,091)
1717-0201 TOC REC RESERVE RISK M'MENT		-		-	-	-	-		-
1717-0229 TOC - REC RES TOILETS RENO		-		-	-	-	-		-
1717-0230 BGN POWER UPGRADE PRMF		-		-	-	-	-		-
1717-0232 BGA - HORSE DAY YARDS		-		-	-	-	-		-
1717-0233 BGN - PAINT OLD CHANGE-ROTUNDA		-		-	-	-	-		-
1717-0235 TOC-CRICKET NET RETAINING WALL		-		-	-	-	-		-
1717-0236 BGN - NETBALL COURTS SCCF1	(10,020)	-		(10,020)	-	-	(10,020)	10,020	-
1717-0237 TOC - NETBALL & CRICKET SCCF2	(464,709)	-		(464,709)	(480)	(10,666)	(454,044)		(464,709)
1717-0238 BGN - SPORTSG LIGHTING SCCF2	(10,709)	-		(10,709)	-	(4,963)	(5,747)	5,747	(4,962)
1717-0240 FIN - SHOWGROUND ROOF	(199,880)	-	(50,000)	(249,880)	(195,500)	(228,578)	(21,302)	(21,302)	(271,182)
1717-0241 FIN - REC RES AIR CON GRANT		-		-	-	(10,000)	10,000	(10,000)	(10,000)
1717-0250 REC RESERVE PLANNING ALL SITES		-	(4,000)	(4,000)	-	-	(4,000)		(4,000)
1718-0000 PARKS & GARDENS MAINTENANCE		(377,699)		(377,699)	(4,506)	(105,080)	(272,619)		(377,699)
1718-0034 FINLEY - ENDEAVOUR ST CARPARK		-	-	-	-	-	-		-
1718-0050 FINLEY - LOCO DAM PARK		-		-	-	-	-		-
1718-0060 TOC CREEK WALK HONORIARIUM		(2,000)		(2,000)	-	-	(2,000)		(2,000)
1718-0099 PARKS & GARDEN EXP SHIRE		-		-	-	-	-	(12,734)	(12,734)
1718-0110 TREE WORKS - BGN		-		-	-	-	-		-
1718-0111 TREE WORKS - BGA		-		-	-	-	-		-

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1718-0112 TREE WORKS - TOC		-		-	(775)	(775)	775	(1,000)	(1,000)
1718-0113 TREE WORKS - FIN		-		-	-	-	-		-
1718-0116 MINOR PARKS GARDEN ELECTRICITY		(20,163)		(20,163)	-	(4,297)	(15,866)		(20,163)
1718-0117 MINOR PARK & GARDENS INSURANCE		(828)		(828)	-	-	(828)	828	(0)
1718-0185 ALEXANDER GARDEN COMPETITION		(627)		(627)	-	(100)	(527)		(627)
1718-0207 TOCUMWAL BOAT RAMP IMPROVEMENTS		-		-	-	-	-		-
1718-0215 FINLEY SKATE PARK SCCF1	(22,535)	-		(22,535)	-	-	(22,535)	22,535	-
1718-0220 TOCUMWAL SKATE PARK		-		-	-	-	-		-
1718-0225 BGA BOTANICAL GARDENS TOILETS		-		-	-	-	-		-
1718-0230 TOC FORESHORE CONSULTANT	(32,005)	-		(32,005)	(8,920)	(8,920)	(23,085)		(32,005)
1718-0231 LIONS PARK TOC CBP UPGRADE		-		-	-	-	-		-
1718-0232 BAROOGA FORESHORE CONSULANT		-		-	-	-	-		-
1718-0233 FINLEY RAILWAY PARK CONSULTANT		-		-	-	-	-		-
1718-0234 BGA FORESHORE ADVENT PARK SCCF1		-	(150,000)	(150,000)	-	-	(150,000)	150,000	-
1718-0235 BGA FORESHORE PARK SCCF2	(263,111)	-	-	(263,111)	(1,683)	(238,108)	(25,003)	(5,747)	(268,858)
1718-0236 FINLEY MEMORIAL PARK TOILET		-	(80,000)	(80,000)	(131)	(26,086)	(53,914)		(80,000)
1718-0499 TOC FORESHORE SURVEYS	(6,333)	-		(6,333)	(3,545)	(6,420)	87	(87)	(6,420)
1718-0500 TOC FORESHORE STAGED DEVELOP	(2,183,407)	-	(750,000)	(2,933,407)	(703,434)	(1,236,784)	(1,696,623)	987,341	(1,946,066)
1718-0501 RUSSEL CRT OPEN SPACE	(14,367)	-		(14,367)	-	(5)	(14,362)		(14,367)
1718-0502 HAYES & APEX PARK REFURB		-		-	-	-	-	(530,352)	(530,352)
1718-0502 RAILWAY PARK UPGRADE		-	(400,000)	(400,000)	-	-	(400,000)		(400,000)
1719-0100 TOC SPLASH PARK OPERATING EXP		-		-	(1,032)	(3,208)	3,208	(30,000)	(30,000)
6500-2500 RECREATION RESERVES PLANT & EQUIPMENT DEPCN		(721)		(721)	-	(180)	(541)		(721)
6500-2502 RECREATION RESERVES OTHER STRUCTURES DEPCN		(98,703)		(98,703)	-	(24,676)	(74,027)		(98,703)
6500-2518 RECREATION RESERVES BUILDINGS DEPCN		(277,872)		(277,872)	-	(69,468)	(208,404)		(277,872)
6600-2500 PARKS & GARDENS DEPCN		(11,436)		(11,436)	-	(2,859)	(8,577)		(11,436)
6600-2518 PARKS & GARDENS DEPCN		(72,224)		(72,224)	-	(18,056)	(54,168)		(72,224)
PARKSCAPEXP PARKS AND RECREATION AREAS CAPITAL EXPENDITURE		(489,478)	489,478	-	-	-	-		-
RECRESERVECAPEXP RECREATION RESERVES CAPITAL EXPENDITURE		(561,111)	561,111	-	-	-	-		-
<b>RECREATION REVENUE</b>	<b>2,291,706</b>	<b>1,047,127</b>	<b>(946,589)</b>	<b>2,392,244</b>	<b>-</b>	<b>162,782</b>	<b>2,229,462</b>	<b>(570,709)</b>	<b>1,821,535</b>
6500-1315 TOCUMWAL FOOTBALL NETBALL CLUB LEASE		538		538	-	-	538		538
6500-1600 BGN - NETBALL CLUB CONTRIBUTION SCCF1		-		-	-	-	-		-
6500-1949 BGA REC RESERVE PROJECT CONTRIBUTION		-		-	-	-	-		-
6500-1951 COMMUNITY CONTRIBUTION		-		-	-	-	-		-
6500-1955 BGN Netball Upgrade Grant - SCCF1		-		-	-	-	-		-
6500-1956 BGN REC RES Lighting - SCCF2 GRANT		-	-	-	-	(5,746)	5,746	(5,746)	(5,746)
6500-1957 TOC NETBALL & CRICKET SCCF2 GRANT	333,352	-	-	333,352	-	-	333,352		333,352
6500-1963 FINLEY SHOWGROUND GRANT	10,000	-	100,000	110,000	-	-	110,000	(100,000)	10,000
6500-1967 FIN RECREATION RESERVE PRMF GRANT		-		-	-	-	-		-
6600-1501 SECT.94 PUBLIC OPEN SPACE BAROOGA		-		-	-	5,940	(5,940)	5,940	5,940
6600-1502 SECT.94 PUBLIC OPEN SPACE BERRIGAN		-		-	-	-	-		-



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<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
6600-1503 SECT.94 PUBLIC OPEN SPACE FINLEY		-		-	-	-	-	-	-
6600-1504 SECT.94 PUBLIC OPEN SPACE TOCUMWAL		-		-	-	860	(860)	860	860
6600-1505 SECT 94 PUBLIC OPEN SPACE RES TRN		-		-	-	-	-	-	-
6600-1601 TOC FORESHORE COMMITTEE CONTRIB	100,000	-		100,000	-	-	100,000	(100,000)	-
6600-1603 TOC FORESHORE SPINEPATH CONTRIB	10,000	-		10,000	-	-	10,000	(10,000)	-
6600-1604 TOC FORESHORE LIGHTING CONTRIB	60,000	-		60,000	-	-	60,000	(60,000)	-
6600-1821 USER CHARGES - TOC FORESHORE RES		-		-	-	200	(200)	200	200
6600-1950 DROUGHT COMMUNITIES PROGRAM - BGN PARKS		-		-	-	-	-	530,352	530,352
6600-1963 TOC FORESHORE GRANT	1,450,404	-		1,450,404	-	-	1,450,404	(676,533)	773,871
6600-1964 LIONS PARK CBP UPGRADE		-		-	-	-	-	-	-
6600-1965 Skatepark - FIN Grant SCCF1		-		-	-	-	-	-	-
6600-1966 BGA Foreshore Playground - SCCF1		-		-	-	-	-	-	-
6600-1967 BGA Foreshore Playground - SCCF2	327,950	-	-	327,950	-	161,528	166,422	(155,782)	172,168
PARKSCAPINC PARKS AND RECREATION AREAS CAPITAL INCOME		489,478	(489,478)	-	-	-	-	-	-
RECRESERVECAPINC RECREATION RESERVES CAPITAL INCOME		557,111	(557,111)	-	-	-	-	-	-
	(165,247)	(272,076)	-	(437,323)	(52,035)	(558,340)	121,017	-	(437,323)
<b>SWIMMING POOL EXPENSE</b>	<b>(430,135)</b>	<b>(824,890)</b>	<b>395,355</b>	<b>(859,670)</b>	<b>(52,035)</b>	<b>(558,340)</b>	<b>(301,329)</b>	<b>(336,250)</b>	<b>(1,195,920)</b>
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		(28,415)		(28,415)	-	-	(28,415)	-	(28,415)
1716-0115 BER SWIMMING POOL OPERATE EXP.		(27,188)		(27,188)	(8)	(655)	(26,533)	-	(27,188)
1716-0116 BER SWIMMING POOL INSURANCE		(1,273)		(1,273)	-	(1,413)	140	(140)	(1,413)
1716-0117 FIN SWIMMING POOL OPERATE EXP.		(27,188)		(27,188)	(224)	(1,762)	(25,426)	-	(27,188)
1716-0118 FINLEY POOL LIFEGUARDS PAYS		(36,670)		(36,670)	-	-	(36,670)	-	(36,670)
1716-0119 TOC SWIMMING POOL OPERATE EXP.		(17,952)		(17,952)	(1,161)	(3,107)	(14,845)	-	(17,952)
1716-0120 FIN SWIMMING POOL INSURANCE		(1,561)		(1,561)	-	(1,516)	(45)	45	(1,516)
1716-0121 TOCUMWAL POOL LIFEGUARDS PAYS		(28,414)		(28,414)	-	-	(28,414)	-	(28,414)
1716-0122 POOL LIFEGUARD UNIFORMS/ROSTER		(3,787)		(3,787)	(123)	(123)	(3,664)	-	(3,787)
1716-0123 TOC POOL INSURANCE		(1,248)		(1,248)	-	(1,100)	(148)	148	(1,100)
1716-0135 SWIMMING POOL BLDG MTCE - BGN		(5,280)		(5,280)	-	(40)	(5,240)	4,000	(1,280)
1716-0137 SWIMMING POOL BLDG MTCE - FINL		(5,280)		(5,280)	-	(898)	(4,382)	3,229	(2,051)
1716-0139 SWIMMING POOL BLDG MTCE - TOCU		(5,280)		(5,280)	-	(84)	(5,196)	-	(5,280)
1716-0150 SWIMMING POOLS - RISK M'MENT		-		-	(2,230)	(2,230)	2,230	(2,230)	(2,230)
1716-0155 POOL WATER TREATMENT EXPENSES		(37,485)		(37,485)	(220)	(2,890)	(34,595)	-	(37,485)
1716-0156 SUPERVISOR SALARY		(21,930)		(21,930)	-	(455)	(21,475)	-	(21,930)
1716-0505 SWIMMING POOL CAPITAL - BERRIG	(14,900)	-		(14,900)	-	-	(14,900)	-	(14,900)
1716-0506 BGN - SWIMMING POOL SCCF2	(395,235)	(120)		(395,355)	(48,069)	(416,453)	21,098	(21,098)	(416,453)
1716-0510 SWIMMING POOL CAPITAL - FINLEY		-		-	-	-	-	(320,204)	(320,204)
1716-0515 SWIMMING POOL CAPITAL - TOCUMWAL	(20,000)	-		(20,000)	-	(6,700)	(13,300)	-	(20,000)
1716-0520 BGN - PRMF Grant Expenditure		-		-	-	-	-	-	-

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
6400-2500 SWIMMING POOL OTHER STRUCTURES DEPCN		(68,581)		(68,581)	-	(17,145)	(51,436)		(68,581)
6400-2504 SWIMMING POOL BUILDINGS DEPCN		(13,481)		(13,481)	-	(3,370)	(10,111)		(13,481)
POOLCAPEXP SWIMMING POOLS CAPITAL EXPENDITURE		(395,355)	395,355	-	-	-	-		-
<b>SWIMMING POOL REVENUE</b>	<b>264,888</b>	<b>552,813</b>	<b>(395,355)</b>	<b>422,346</b>	<b>-</b>	<b>-</b>	<b>422,346</b>	<b>336,250</b>	<b>758,596</b>
6400-1615 Berrigan Pool Committee Contribution				-	-	-	-	20,000	20,000
6400-1828 USER CHARGES - SWIMMING POOLS		74,305		74,305	-	-	74,305		74,305
6400-1829 RECOVERIES FOR LIFEGUARDS		83,153		83,153	-	-	83,153		83,153
6400-1950 DROUGHT COMMUNITIES PROGRAM - FIN POOL				-	-	-	-	320,204	320,204
6400-1951 BGN POOL PRMF GRANT		-		-	-	-	-		-
6400-1952 BGN Swimming Pool - SCCF2	264,888	-	-	264,888	-	-	264,888	(3,954)	260,934
POOLCAPINC SWIMMING POOLS CAPITAL INCOME		395,355	(395,355)	-	-	-	-		-
		-		-	-	(2,367)	2,367		-
<b>QUARRIES &amp; PITS EXPENSE</b>		<b>(94,060)</b>		<b>(94,060)</b>	<b>-</b>	<b>(2,367)</b>	<b>(91,693)</b>		<b>(94,060)</b>
1812-0105 PINE LODGE PIT OPERATING EXPEN		(90,556)		(90,556)	-	(1,491)	(89,065)		(90,556)
6920-2505 QUARRIES & PIT REMEDIATION - DEPCN		(2,989)		(2,989)	-	(747)	(2,241)		(2,989)
6920-2508 QUARRIES - DEPCN		(515)		(515)	-	(129)	(386)		(515)
<b>QUARRIES &amp; PITS REVENUE</b>		<b>94,060</b>		<b>94,060</b>	<b>-</b>	<b>-</b>	<b>94,060</b>		<b>94,060</b>
6920-1500 PINE LODGE PIT REVENUE		94,060		94,060	-	-	94,060		94,060
6920-1505 PINE LODGE PIT REVENUE CONTRA		-		-	-	-	-		-
6920-1510 OTHER GRAVEL PITS REVENUE		-		-	-	-	-		-
	<b>(1,528,587)</b>	<b>(6,543,431)</b>	<b>(136,580)</b>	<b>(8,208,598)</b>	<b>(414,073)</b>	<b>(2,197,277)</b>	<b>(6,011,321)</b>	<b>18,221</b>	<b>(8,190,377)</b>
<b>SHIRE ROADS EXPENSE</b>	<b>(1,840,822)</b>	<b>(9,035,601)</b>	<b>-</b>	<b>(10,876,423)</b>	<b>(414,073)</b>	<b>(2,552,968)</b>	<b>(8,323,455)</b>	<b>(136,626)</b>	<b>(11,013,049)</b>
0011-0000 RURAL SEALED ROADS - MAINTENANCE		(417,017)		(417,017)	(4,423)	(194,256)	(222,761)		(417,017)
0013-0000 RURAL UNSEALED ROADS - MAINTENANCE		(594,259)		(594,259)	(4,488)	(196,936)	(397,323)	10,000	(584,259)
0021-0000 OTHER URBAN SEALED ROADS - MAINTENANCE		(710,000)		(710,000)	(71,198)	(331,075)	(378,926)		(710,000)
0023-0000 OTHER URBAN UNSEALED ROADS - MAINTENANCE		(45,000)		(45,000)	(1,282)	(9,926)	(35,073)		(45,000)
1414-0105 STREET & GUTTER CLEANING		(173,896)		(173,896)	(16,972)	(68,494)	(105,402)		(173,896)
1414-0110 RUBBISH COLLECTION BEACH AREAS		(34,821)		(34,821)	-	(3,707)	(31,114)		(34,821)
1905-0100 TOWN ENTRY - BAROOGA		-	(80,000)	(80,000)	(220)	(440)	(79,560)		(80,000)
1905-0200 TOWN ENTRY - BERRIGAN	(4,461)	-		(4,461)	(5,592)	(12,784)	8,323	(10,000)	(14,461)
1905-0300 TOWN ENTRY - FINLEY	(51,406)	-		(51,406)	-	(200)	(51,206)	34,100	(17,306)
1905-0400 TOWN ENTRY - TOCUMWAL	(3,221)	-		(3,221)	-	(585)	(2,636)		(3,221)
1910-0187 RESEAL BRUCE BIRREL DR TOC	(2,168)	-		(2,168)	-	-	(2,168)		(2,168)
1910-0244 RESEAL FRANKS RD BGA	(1,902)	-		(1,902)	-	-	(1,902)		(1,902)
1910-0316 RESEAL DENISON ST FIN	(49,900)	-		(49,900)	(11,643)	(14,569)	(35,331)		(49,900)
1910-0338 RESEAL MURRAY ST		-		-	-	-	-		-
1910-0357 R/S McALLISTER ST 216-679	(12,789)	-		(12,789)	-	-	(12,789)		(12,789)
1910-0364 RESEAL HILL ST TOC 0- 70	(2,268)	-	(3,000)	(5,268)	-	-	(5,268)		(5,268)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1910-0365 RESEAL HILL ST TOC 70-392	(7,245)	-	(8,000)	(15,245)	-	-	(15,245)		(15,245)
1910-0366 RESEAL HILL ST TOC 392-492		-	(4,000)	(4,000)	-	-	(4,000)		(4,000)
1910-0576 RESEAL BROWNE ST TOC		-		-	(6,761)	(8,368)	8,368	(8,400)	(8,400)
1910-0619 RESEAL SNELL RD - BURKIN/MR550			(32,000)	(32,000)	(32,243)	(40,096)	8,096	(8,096)	(40,096)
1910-0623 RESEAL WIRUNA ST - BGA		-		-	-	-	-		-
1910-0632 RESEAL HUGHES ST - BGA	(2,596)	-		(2,596)	-	-	(2,596)		(2,596)
1910-0633 RESEAL NANGUNIA ST BGA	(2,832)	-		(2,832)	-	-	(2,832)		(2,832)
1910-0635 RESEAL VICTORIA AVE - BGA				-	(3,914)	(5,141)	5,141	(5,141)	(5,141)
1910-0702 RESEAL BAROOGA ST BGN		-		-	-	(205)	205	(205)	(205)
1910-0705 RESEAL COBRAM ST BGN		-		-	-	-	-		-
1910-0708 RESEAL DAVIS ST		-		-	-	-	-		-
1910-0711 RESEAL DROHAN ST BGN	(3,549)	-		(3,549)	-	-	(3,549)		(3,549)
1910-0712 RESEAL DRUMMOND ST BGN 00-265		-	(6,000)	(6,000)	(8,075)	(9,477)	3,477	(3,500)	(9,500)
1910-0713 RESEAL FLYNN ST - STAFFORD/DRO			(8,554)	(8,554)	(6,201)	(7,756)	(798)		(8,554)
1910-0716 RESEAL HAYES ST - STAFFORD/DRO			(5,271)	(5,271)	(4,353)	(5,420)	149	(149)	(5,420)
1910-0723 RESEAL MITCHELL ST BGN		-		-	-	-	-		-
1910-0724 RESEAL MOMALONG ST BGN			(6,000)	(6,000)	(6,924)	(8,723)	2,723	(2,733)	(8,733)
1910-0728 RESEAL STAFFORD ST BGN 00-270			(5,408)	(5,408)	(5,096)	(6,244)	836	(836)	(6,244)
1910-0750 RESEAL CHANTER ST BGN PARKLANE			(1,000)	(1,000)	-	-	(1,000)		(1,000)
1910-0809 RESEAL DENISON ST FIN 466-1409			(55,000)	(55,000)	-	-	(55,000)		(55,000)
1910-0813 RESEAL FINLEY ST FINLEY		-		-	-	-	-		-
1910-0821 RESEAL MCALLISTER ST FIN			(5,000)	(5,000)	-	-	(5,000)		(5,000)
1910-0822 RESEAL MURRAY ST FIN PARKLANES	(5,753)	-	(15,000)	(20,753)	-	-	(20,753)	20,753	-
1910-0823 RESEAL MURRAY ST - WELLS/SCHOU			(17,000)	(17,000)	-	-	(17,000)	5,070	(11,930)
1910-0825 RESEAL OBSORNE ST - HOWE/FINLE			(11,000)	(11,000)	-	-	(11,000)		(11,000)
1910-0827 RESEAL TOCUMWAL ST FINLEY	(13,995)	-		(13,995)	-	-	(13,995)		(13,995)
1910-0828 RESEAL TONGS ST FINLEY		-		-	-	-	-		-
1910-0829 RESEAL TOWNSEND ST HOWE/FINLEY			(10,000)	(10,000)	(3,500)	(5,242)	(4,758)		(10,000)
1910-0833 RESEAL WELLS ST FINLEY		-		-	-	-	-		-
1910-0838 RESEAL OSBOURNE - BAROOGA ST				-	(9,195)	(10,758)	10,758	(10,758)	(10,758)
1910-0839 RESEAL TUPPAL ST		-		-	-	-	-		-
1910-0857 RESEAL ULUPNA ST FIN 411-452	(2,769)	-	(2,000)	(4,769)	(1,864)	(2,260)	(2,509)		(4,769)
1910-0907 RESEAL BEASLEY CRT TOC		-		-	-	-	-		-
1910-0911 RESEAL BROWN ST TOC 00-102			(2,489)	(2,489)	-	-	(2,489)		(2,489)
1910-0917 RESEAL DENILQUIN ST TOC		-		-	-	-	-		-
1910-0924 RESEAL HANNAH ST TOC		-		-	-	-	-		-
1910-0925 RESEAL HENNESSY ST TOC		-		-	-	-	-		-
1910-0937 RESEAL MURRAY ST TOC		-		-	-	-	-		-
1910-0942 RESEAL SUGDEN ST TOC		-		-	-	-	-		-
1910-0979 RESEAL BOYD ST	(9,625)	-		(9,625)	-	-	(9,625)		(9,625)
1910-0980 RESEAL CALAWAY ST TOC		-		-	-	-	-		-
1910-0981 RESEAL BALL CRT TOC	(1,501)	-		(1,501)	-	-	(1,501)		(1,501)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
1911-0009 RESEAL COLDWELLS RD - HILL/BAR		-	(35,000)	(35,000)	-	-	(35,000)		(35,000)
1911-0010 RESEAL COLDWELLS RD 3621-MR363			(63,000)	(63,000)	-	-	(63,000)		(63,000)
1911-0062 RESEAL CROSBIES RD - BRIDGE		-		-	-	-	-		-
1911-0071 RESEAL SULLIVANS RD 2660-5873			(41,608)	(41,608)	(36,655)	(43,088)	1,480	(1,480)	(43,088)
1911-0108 RESEAL DALGLIESHS RD		-	(23,076)	(23,076)	-	-	(23,076)		(23,076)
1911-0111 RESEAL SOUTH COREE RD -1832STH			(38,000)	(38,000)	-	-	(38,000)		(38,000)
1911-0115 RESEAL BROOCKMANNS RD			(32,000)	(32,000)	-	-	(32,000)		(32,000)
1911-0156 RESEAL VARIOUS INTERSECTIONS A		-	-	-	-	-	-		-
1911-0159 RESEAL KELLYS RD		-		-	-	-	-		-
1911-0187 BUS STOP CNR BRUCE BIRRELL DR		-		-	-	-	-		-
1911-0209 RESEAL BURMA RD 00-1.3			(25,000)	(25,000)	-	-	(25,000)		(25,000)
1911-0212 RESEAL COBRAM RD	(3,390)	-		(3,390)	-	-	(3,390)		(3,390)
1911-0218 RESEAL WOOLSHED RD 17950-18059	(10,542)	-		(10,542)	-	-	(10,542)		(10,542)
1911-0223 RESEAL DRAYTONS RD - 1.24W/YAR			(16,000)	(16,000)	-	-	(16,000)		(16,000)
1911-0224 RESEAL DRAYTONS RD - 2.61 WEST			(33,000)	(33,000)	-	-	(33,000)		(33,000)
1911-0302 RESEAL WOOLSHED ROAD 40-2562		-		-	-	-	-		-
1911-0303 RESEAL TUPPAL ROAD		-		-	-	-	-		-
1911-0307 RESEAL LOGIE BRAE RD		-		-	-	-	-		-
1911-0308 RESEAL MELROSE RD 4950-7250		-		-	-	-	-		-
1911-0309 RESEAL MURRAY ST TOCUMWAL		-		-	-	-	-		-
1911-0310 RESEAL OAKENFALL RD 0-3924	(6,555)	-		(6,555)	-	-	(6,555)		(6,555)
1911-0311 RESEAL OLD TOC RD 1907-2913	(27,183)	-		(27,183)	-	-	(27,183)		(27,183)
1911-0312 RESEAL PINEY RD 4576-6594		-		-	-	-	-		-
1911-0313 RESEAL PINEY RD 00-2400		-		-	-	-	-		-
1911-0314 RESEAL STH COREE RD 2459-3708	(40,754)	-		(40,754)	-	-	(40,754)	1,480	(39,274)
1911-0315 RESEAL STH COREE RD 0-1742	(6,813)	-		(6,813)	-	-	(6,813)		(6,813)
1911-0565 RESEAL BROUGHANS RD WEST END	(8,894)	-		(8,894)	-	-	(8,894)		(8,894)
1911-0619 RESEAL SNELL RD 00-1299			(27,265)	(27,265)	-	-	(27,265)		(27,265)
1912-0020 RESHEET RUWOLTS RD	(80,113)	-		(80,113)	-	-	(80,113)	78,253	(1,860)
1912-0021 RESHEET STOCK ROUTE ROAD				-	-	(22,540)	22,540	(22,540)	(22,540)
1912-0035 RESHEET CRAIGS RD		-		-	-	-	-		-
1912-0039 RESHEET CLEARVIEWS RD			(77,000)	(77,000)	-	(37,513)	(39,487)		(77,000)
1912-0051 RESHEET SHANDS RD			(50,000)	(50,000)	-	(27,436)	(22,564)		(50,000)
1912-0059 RESHEET LAWLORS RD-THORNT/1.6E			(64,000)	(64,000)	-	-	(64,000)		(64,000)
1912-0066 RESHEET WAIT-A-WHILE RD		-		-	-	-	-		-
1912-0071 RESHEET SULLIVANS RD		-		-	-	-	-		-
1912-0073 RESHEET DUNCANS RD		-		-	-	-	-		-
1912-0093 RESHEET MARDENOORA RD		-		-	-	-	-		-
1912-0100 RESHEET SANDHILLS RD-PINEY/BOX			(200,000)	(200,000)	-	(3,630)	(196,370)		(200,000)
1912-0113 RESHEET MARANTELLIS RD		-		-	-	-	-		-
1912-0121 FIRE BREAKS - RURAL UNSEALED R		-		-	-	(2,086)	2,086	(10,000)	(10,000)
1912-0138 RESHEET HAYFIELDS RD		-		-	-	(55,713)	55,713	(55,713)	(55,713)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
GRAND TOTAL	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
1912-0181 RESHEET BURKES RD-PLUMPT/LAWLO			(100,000)	(100,000)	-	(65,511)	(34,489)		(100,000)
1912-0184 RESHEET JONES RD - FULLERS/3.7	(50,000)	-	(50,000)	(100,000)	-	-	(100,000)	8,954	(91,046)
1912-0201 RESHEET BOXWOOD RD		-		-	-	-	-		-
1912-0211 RESHEET KILMARNOCK RD			(42,000)	(42,000)	-	-	(42,000)		(42,000)
1912-0214 RESHEET SPRING ROAD				-	-	(8,342)	8,342	(8,342)	(8,342)
1912-0218 RESHEET NGAWA RD	-	-		-	-	-	-		-
1912-0237 RESHEET PHILLIPS RD		-		-	-	-	-		-
1912-0242 RESHEET EDNIES RD YARRAWONGA		-		-	-	-	-		-
1912-0714 RESHEET GREGGERYS ROAD				-	-	(612)	612	(612)	(612)
1913-0552 HARRIS ST - FLYNN ST HAYES ST		-		-	-	-	-		-
1913-0553 LANE 961 - BRUTON ST BAROOGA			(60,000)	(60,000)	-	-	(60,000)		(60,000)
1913-0554 CHANTER ST - RAILWAY TO JERSEY		-		-	-	-	-		-
1913-0703 BRUNKER ST		-		-	-	-	-		-
1913-0706 WILLIAM ST - HAMPDEN ST TO EAS		-		-	-	-	-		-
1913-0807 CORREE ST - MEDIAN STRIPS		-	(74,000)	(74,000)	-	(75)	(73,925)		(74,000)
1913-0820 DENISON ST - WOLLAMAI TO WARMATTA		-		-	-	-	-	(41,000)	(41,000)
1913-0823 DRUMMOND ST-RAILWAY TO DROHAN		-		-	-	-	-		-
1913-0825 TONGS ST - HAMILTON TO 400M		-		-	-	-	-		-
1913-0827 TOCUMWAL ST - FINLEY	(41,000)	-		(41,000)	-	-	(41,000)	41,000	-
1913-0841 JERILDERIE ST- HORSFALL TO NANG		-		-	-	-	-		-
1913-0842 JERILDERIE ST - NANGUNIA TO ORR		-		-	-	-	-		-
1913-0845 MCALLISTER ST - HEADFORD TO OSB	(57,109)	-		(57,109)	-	-	(57,109)		(57,109)
1913-0856 SCOLLAR STREET - EXTENSIO		-		-	-	-	-	(149,444)	(149,444)
1913-0915 COBRAM ST TOCUMWAL RECONSTRUCT			(40,000)	(40,000)	-	-	(40,000)		(40,000)
1913-0924 HANNAH ST - CALAWAY TO END			(5,000)	(5,000)	-	-	(5,000)		(5,000)
1913-0931 JERILDERIE ST NTH - BRUTON ST			(10,000)	(10,000)	-	-	(10,000)		(10,000)
1913-0932 JERSEY ST - CHANTER - TUPPAL		-	(317,260)	(317,260)	-	(87)	(317,173)		(317,260)
1913-0934 TOWN BEACH RD - TOC	(137,000)	-		(137,000)	(7,000)	(7,000)	(130,000)	55,000	(82,000)
1914-0062 CROSBIES RD 0.1/2.7			(50,000)	(50,000)	-	-	(50,000)		(50,000)
1914-0077 BUSHFILEDS RD 00-5KM	(163,550)	-		(163,550)	-	-	(163,550)	43,376	(120,174)
1914-0090 BARNES RD-MAXWELL TO STH COREE	(77,054)	-		(77,054)	-	(5)	(77,049)		(77,054)
1914-0092 PINEY RD - BENDS SECTION		-		-	-	-	-		-
1914-0094 MELROSE RD 9637/10653			(180,000)	(180,000)	-	-	(180,000)		(180,000)
1914-0095 PEPPERTREE RD 3.5/4.2			(12,000)	(12,000)	-	-	(12,000)		(12,000)
1914-0110 WOOLSHED RD 2.4/2.9 & 3.5/4.8			(300,000)	(300,000)	-	-	(300,000)	13,869	(286,131)
1914-0112 MAXWELLS RD - LARKINS/RIV HWAY		-	(200,000)	(200,000)	(106,566)	(251,753)	51,753	(51,753)	(251,753)
1914-0123 OLD ADCOCKS RD BROWNS RD TO ROCKS		-		-	-	-	-		-
1914-0216 LOWER RIVER RD CAUSEWAYS			(200,000)	(200,000)	-	-	(200,000)		(200,000)
1914-0300 HEAVY PATCHING (BUDGET ONLY)		-		-	-	-	-		-
1914-0316 YARRAWONGA RD 00 to 2676		-		-	-	-	-		-
1914-0317 YARRAWONGA RD 20607-22607		-		-	-	-	-		-
1914-0576 BROWNS RD - SH17 TO OLD ADCOCK		-		-	-	-	-		-

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1914-0584 BROUGHANS RD - 3500M to 5500M		-		-	-	-	-		-
1914-0587 PLUMPTON RD - TONGS TO HUESTONS		-		-	-	-	-		-
1914-0588 LOWER RIVER RD		-		-	-	-	-		-
1914-0589 SILO RD - TUPPAL RD TO SH17		-		-	-	(1,100)	1,100	(1,100)	(1,100)
1914-0590 TUPPAL RD - LEVEE SECT		-		-	(17,025)	(42,276)	42,276	(42,276)	(42,276)
1914-0591 WOOLSHED RD 65M STH CARRUTHERS	(150,000)	-	(22,750)	(172,750)	-	-	(172,750)		(172,750)
1914-0592 YARRAWONGA RD 23608-23710	(20,000)	-		(20,000)	-	-	(20,000)		(20,000)
1914-0593 CROSBIES RD		-		-	-	-	-		-
1914-0594 CROSBIES RD 01.-2.7		-		-	-	-	-		-
1914-0595 CROSBIES RD 4.4-5.7		-		-	-	-	-		-
1914-0597 HOWE ST - TONGS TO PLUMPTONS	(5,677)	-		(5,677)	-	-	(5,677)		(5,677)
1914-0598 JAMES CRT - LOWER RIVER RD		-		-	-	-	-		-
1914-0599 PEPPERTREE RD - WOOLSHED RD	(100,291)	-		(100,291)	-	-	(100,291)		(100,291)
1914-0600 STRATHVALE RD - MR356-MR564	(33,125)	-		(33,125)	(182)	(17,000)	(16,125)		(33,125)
1914-0601 WOOLSHED RD 2819-4789		-		-	-	(13,869)	13,869	(13,869)	(13,869)
1915-0176 RURAL ADDRESSING EXPENSE		-		-	-	-	-		-
1915-0513 CLEARZONES - ROADSIDE HAZARD	(87,579)	-	(75,000)	(162,579)	(31,025)	(93,233)	(69,346)		(162,579)
1916-0105 K&G MTCE & REPAIRS		(16,208)		(16,208)	-	(348)	(15,860)		(16,208)
1916-0671 HUSTONS RD TOC		-		-	-	(367)	367	(367)	(367)
1916-0822 MURRAY ST - HEADFORD TO OSBORNE (TP)		-		-	-	16	(16)		-
1916-0826 DRUMMOND ST RAILWAY-DROHAN ST		-		-	-	-	-		-
1916-0838 TOC TOWN ENTRIES - DEAN ST		-		-	-	(17)	17	(17)	(17)
1916-0839 HAMPDEN ST & MURRAY HUT DR		-		-	-	-	-		-
1916-0841 JERILDERIE ST - HORSFALL TO NA		-		-	-	-	-		-
1916-0842 JERILDERIE ST - NANGUNIA TO OR		-		-	-	-	-		-
1916-0845 MCALLISTER ST - HEADFORD TO OS		-		-	-	-	-		-
1916-0846 DENISON ST - WOLLAMAI- WARMATT		-		-	-	(13,486)	13,486	(72,000)	(72,000)
1916-0847 TOCUMWAL ST - WOLLAMAI-WARMATT		-		-	-	-	-		-
1916-0848 TOCUMWAL ST - TIPPAL TO WOLLAMAI	(72,000)	-		(72,000)	-	-	(72,000)	72,000	-
1916-0849 HUGHES ST BGA SUBDIVISION		-		-	-	-	-		-
1916-0850 BRUTON ST - EXISTING/BRUCE BIR		-	(49,500)	(49,500)	-	-	(49,500)		(49,500)
1916-0851 BRUTON ST - LANE 961/PARKES ST		-	(70,000)	(70,000)	-	-	(70,000)		(70,000)
1916-0852 JERILDERIE ST NTH - BRUTON ST		-	(22,500)	(22,500)	-	-	(22,500)		(22,500)
1916-0853 HANNAH ST - CALAWAY TO EXISTIN		-	(22,000)	(22,000)	-	-	(22,000)		(22,000)
1916-0932 JERSEY ST CHANTER - TUPPAL		-	(55,200)	(55,200)	-	-	(55,200)		(55,200)
1917-0105 FOOTPATH MTCE & REPAIRS		(15,685)	-	(15,685)	(9,091)	(10,533)	(5,152)		(15,685)
1917-0517 STREET FURNITURE - VARIOUS	(5,859)	(4,000)		(9,859)	(2,587)	(3,030)	(6,829)		(9,859)
1917-0541 NEW FOOTPATHS - VARIOUS LOCATIONS	(10,000)	(10,000)	(10,000)	(30,000)	-	-	(30,000)		(30,000)
1917-0554 FOOTPATH PROVISION OF PRAM CRO		-		-	-	-	-		-
1917-0664 MURRAY ST HEADFORD TO OSBOURNE	(24,437)	-		(24,437)	-	-	(24,437)		(24,437)
1917-0665 BRUTON ST END TO ANTHONY AVE		-		-	-	-	-		-
1917-0667 LAWSON DR BGA	(39,920)	-		(39,920)	-	-	(39,920)		(39,920)

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<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
1917-0668 NANGUNIA ST BGA	(4,538)	-		(4,538)	-	-	(4,538)		(4,538)
1917-0669 CARTER ST BGN		-		-	-	-	-		-
1917-0670 COREE ST FIN	(84,000)	-		(84,000)	-	-	(84,000)		(84,000)
1917-0671 HUTSONS RD TOC	(35,000)	-		(35,000)	-	-	(35,000)		(35,000)
1917-0672 WALKING TRACK TO PUMPS BEACH		-		-	-	-	-		-
1917-0673 WALKING TRACK - QUICKS RD	(59,835)	-		(59,835)	-	-	(59,835)		(59,835)
1917-0674 TOCUMWAL WALKING PATH SCCF1	(177,624)	-		(177,624)	-	(177,774)	150	(150)	(177,774)
1917-0675 HAYES ST BGN	(3,000)	-		(3,000)	-	-	(3,000)		(3,000)
1917-0676 TONGS WALKING TRACK - FIN	(10,000)	-		(10,000)	-	-	(10,000)		(10,000)
1917-0677 TONGS ST - COREE TO MURRAY FIN	(30,000)	-		(30,000)	-	-	(30,000)		(30,000)
1917-0678 RACECOURSE RD BGN WALKING TRAC			(50,000)	(50,000)	-	-	(50,000)		(50,000)
1917-0679 DAWE AVE FINLEY			(40,000)	(40,000)	-	-	(40,000)		(40,000)
1917-0680 DONALDSON ST FIN - DAWE/SCHOUL			(13,000)	(13,000)	-	-	(13,000)		(13,000)
1917-0681 SCHOULLAR ST FIN			(7,000)	(7,000)	-	-	(7,000)		(7,000)
1917-0932 JERSEY ST PRECINCT - Footpath			(86,000)	(86,000)	-	-	(86,000)		(86,000)
1918-0105 STREET LIGHTING - Operations		(80,467)		(80,467)	-	(30,057)	(50,410)		(80,467)
1918-0106 STREET LIGHTING - ELECTRICITY		(150,692)		(150,692)	-	(34,466)	(116,225)		(150,692)
1918-0515 STREET LIGHTING IN TOWNS		-	(10,000)	(10,000)	-	-	(10,000)		(10,000)
1919-0105 ROADS & INFRASTRUCTURE ADMIN C		(1,017,600)		(1,017,600)	-	-	(1,017,600)		(1,017,600)
1922-0105 BUS SHELTERS ROUTINE MTCE & RE		(1,569)		(1,569)	-	-	(1,569)		(1,569)
7060-1615 DEVELOPER CONTRIBUTION - ASSETS		-		-	-	-	-		-
7060-2510 DEPCN - URBAN ROADS SEALED		(427,265)		(427,265)	-	(106,816)	(320,449)		(427,265)
7070-2510 DEPCN - URBAN ROADS UNSEALED		-		-	-	-	-		-
7100-2510 DEPCN - RURAL SEALED ROADS		(1,350,312)		(1,350,312)	-	(337,578)	(1,012,734)		(1,350,312)
7100-2610 DEPCN - RURAL BRIDGES		(30,806)		(30,806)	-	(7,702)	(23,105)		(30,806)
7150-2510 DEPCN - REGIONAL ROADS		(459,000)		(459,000)	-	(114,750)	(344,250)		(459,000)
7150-2610 DEPCN - REGIONAL BRIDGES		(62,436)		(62,436)	-	(15,609)	(46,827)		(62,436)
7150-2620 DEPCN - CULVERTS		(19,421)		(19,421)	-	(4,855)	(14,566)		(19,421)
7200-2510 DEPCN - RURAL UNSEALED ROADS		-		-	-	-	-		-
7300-2510 KERB & GUTTER DEPCN		(172,782)		(172,782)	-	(43,195)	(129,586)		(172,782)
7500-2510 FOOTPATH DEPCN		(67,485)		(67,485)	-	(16,871)	(50,614)		(67,485)
FOOTPATHSCAPEXP FOOTPATHS CAPITAL EXPENDITURE		(216,000)	216,000	-	-	-	-		-
K&GCAPEXP KERB & GUTTER CAPITAL EXPENDITURE		(219,200)	219,200	-	-	-	-		-
RURALCONSCAPEXP RURAL SEALED CONSTRUCTION CAPITAL EXPENDITURE		(1,039,750)	1,039,750	-	-	-	-		-
RURALSEALEDCAPEXP RURAL SEALED RESEALS CAPITAL EXPENDITURE		(333,949)	333,949	-	-	-	-		-
RURALUNSEALEDCAPEXP RURAL UNSEALED RESHEET CAPITAL EXPENDITURE		(583,000)	583,000	-	-	-	-		-
TOWNSCAPECAPEXP TOWNSCAPE WORKS CAPITAL EXPENDITURE		(130,000)	130,000	-	-	-	-		-
URBANCONSCAPEXP URBAN ROADS CONSTRUCTION CAPITAL EXPENDITURE		(456,260)	456,260	-	-	-	-		-
URBANRESEALCAPEXP URBAN RESEALS CAPITAL EXPENDITURE		(196,722)	196,722	-	-	-	-		-
<b>SHIRE ROADS REVENUE</b>	<b>312,235</b>	<b>2,492,170</b>	<b>(136,580)</b>	<b>2,667,825</b>	<b>-</b>	<b>355,691</b>	<b>2,312,134</b>	<b>154,847</b>	<b>2,822,672</b>
7060-1950 DROUGHT COMMUNITIES PROGRAM - Scollour St				-	-	-	-	149,444	149,444

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7100-1500 RURAL ADDRESSING INCOME		-		-	-	-	-		-
7100-1550 ROADS SUNDRY INCOME		-		-	-	-	-		-
7100-1950 RURAL LOCAL ROADS GRANT (RLR) (FAG)	-	1,336,106		1,336,106	-	180,401	1,155,705	54,798	1,390,904
7100-1951 R2R ROADS TO RECOVERY GRANT		877,527		877,527	-	-	877,527		877,527
7100-1953 RFS HAZARD REDUCTION GRANT	4,550	10,457		15,007	-	-	15,007		15,007
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	103,750	-		103,750	-	55,543	48,207	(48,207)	55,543
7100-1958 RMS SAFER ROADS PROGRAM		-		-	-	-	-		-
7150-1950 RAMROC Weed Control Funding		-		-	-	-	-		-
7300-1600 KERB & GUTTER REFUND		-		-	-	-	-		-
7300-1601 K&G BUCHANANS RD - WIRUNA TO HUGHES		-		-	-	-	-		-
7300-1650 K&G KELLY ST - CHARLOTTE TO EMILY		-		-	-	-	-		-
7300-1663 K&G Buchanans Rd -Gunnamara - Wiruna		-		-	-	-	-		-
7300-1664 K&G - Tuppal St Roundabout to Bridge		-		-	-	-	-		-
7300-1666 K & G DRUMMOND ST RAILWAY TO DROHAN		-		-	-	-	-		-
7300-1668 K & G Jerilderie St - Horsfall to Na		-		-	-	-	-		-
7300-1669 K & G Jerilderie St - Nangunia to Or		-		-	-	-	-		-
7300-1670 K& G Jersey St		-	15,000	15,000	-	-	15,000		15,000
7300-1671 K&G JERILDERIE ST HORSFALL TO ORR		-		-	-	-	-		-
7300-1672 K&G CHANTER ST TOC		-		-	-	-	-		-
7300-1673 K&G DEAN ST TOC		-		-	-	-	-		-
7300-1675 K&G Bruton St - end kerb/Bruce Birre		-	17,000	17,000	-	-	17,000		17,000
7300-1676 K&G Bruton St - Lane961 to Parkes St		-	20,000	20,000	-	-	20,000		20,000
7300-1677 K&G Hannah St - Calaway to existing		-	6,000	6,000	-	-	6,000		6,000
7300-1951 K&G - RMS Funding		-		-	-	-	-		-
7500-1657 F/PATH MURRAY ST-BRUTON TO MURRAY HA		-		-	-	-	-		-
7500-1658 F/PATH LAWSON DR	17,000	-		17,000	-	-	17,000		17,000
7500-1660 F/PATH NANGUNIA ST BGA		-		-	-	(1,188)	1,188	(1,188)	(1,188)
7500-1661 F/PATH CARTER ST BGN		-		-	-	-	-		-
7500-1662 F/PATH CORREE ST FIN	40,000	-		40,000	-	-	40,000		40,000
7500-1663 F/PATH TONGS ST BGA COREE TO MURRAY	26,000	-		26,000	-	-	26,000		26,000
7500-1844 Footpath Barooga St Murray - Morris		-		-	-	-	-		-
7500-1845 Footpath Jerilderie St Momalong - PO		-		-	-	-	-		-
7500-1846 Footpath Corcoran Sth to Drummond		-		-	-	-	-		-
7500-1848 Footpath Int Drummond Chanter St		-		-	-	-	-		-
7500-1852 Footpath Tuppal St Murray to Tocumwa		-		-	-	-	-		-
7500-1854 Footpath Takari St Nangunia Snell Rd		-		-	-	-	-		-
7500-1855 Walking Cycling Track		-		-	-	-	-		-
7500-1857 Footpath Buchanans Rd Hughes to Laws		-		-	-	-	-		-
7500-1860 Footpath Bruton St end to Anthony Av		-		-	-	-	-		-



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<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
7500-1861 Footpath Hennesy St Charlotte to Han		-		-	-	-	-		-
7500-1862 Footpath Jersey St Chanter to Tuppal		-		-	-	-	-		-
7500-1863 Footpath Cobram St Berrigan		-		-	-	-	-		-
7500-1864 Footpath Dawe Ave Finley			18,500	18,500	-	-	18,500		18,500
7500-1865 Footpath Donaldson St Finley			6,000	6,000	-	-	6,000		6,000
7500-1866 Footpath Schoullar St Finley			3,000	3,000	-	-	3,000		3,000
7500-1950 FOOTPATHS - RTA FUNDING PAMP		-		-	-	-	-		-
7500-1951 Footpath Grant Incomce - SCCF1	120,935	-		120,935	-	120,935	-		120,935
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		27,500	(27,500)	-	-	-	-		-
K&GCAPINC KERB & GUTTER CAPITAL INCOME		58,000	(58,000)	-	-	-	-		-
RURALCONSCAPINC RURAL SEALED CONSTRUCTION CAPITAL INCOME		-		-	-	-	-		-
RURALSEALEDAPINC RURAL SEALED RESEALS CAPITAL INCOME		-		-	-	-	-		-
RURALUNSEALEDAPINC RURAL UNSEALED RESHEET CAPITAL INCOME		-		-	-	-	-		-
TOWNSCAPECAPINC TOWNSCAPE WORKS CAPITAL INCOME		-		-	-	-	-		-
URBANCONSCAPINC URBAN ROADS CONSTRUCTION CAPITAL INCOME		136,580	(136,580)	-	-	-	-		-
URBANRESEALCAPINC URBAN RESEALS CAPITAL INCOME		-		-	-	-	-		-
	(75,000)	(153,927)	-	(228,927)	(14,171)	14,963	(243,890)	1,365	(227,562)
<b>AERODROMES EXPENSE</b>	<b>(75,000)</b>	<b>(176,580)</b>	<b>-</b>	<b>(251,580)</b>	<b>(14,171)</b>	<b>(68,010)</b>	<b>(183,570)</b>	<b>(80,475)</b>	<b>(332,055)</b>
1920-0115 BGN AERODROME GROUNDS MTCE		(2,091)		(2,091)	-	(1,169)	(922)		(2,091)
1920-0170 TOC AERODROME OPERATING EXPENS		(62,741)		(62,741)	(13,063)	(53,101)	(9,640)		(62,741)
1920-0171 TOC AERODROME - INSURANCE		(1,380)		(1,380)	-	(31)	(1,349)	1,349	(31)
1920-0172 LIBERATOR INSURANCE		(116)		(116)	-	(100)	(16)	16	(100)
1920-0175 TOC AERODROME BLDG MTCE		(3,137)		(3,137)	(1,107)	(2,974)	(163)		(3,137)
1920-0184 TOC AERO RUNWAY 18-36 HEAVY PA	(75,000)	-		(75,000)	-	(2,856)	(72,144)		(75,000)
1920-0190 AERODROME SUBDIVISION WORKS		-		-	-	-	-		-
1920-0200 AERODROME ADMIN CHARGES		(26,000)		(26,000)	-	-	(26,000)		(26,000)
7700-2026 AERODROME TRANSFER TO RESERVE		(50,000)	-	(50,000)	-	-	(50,000)	(81,840)	(131,840)
7700-2500 AERODROME EQUIPMENT DEPCN		-		-	-	-	-		-
7700-2504 AERODROME BLDG DEPCN		(9,273)		(9,273)	-	(2,318)	(6,955)		(9,273)
7700-2510 AERODROME RUNWAY DEPCN		(21,430)		(21,430)	-	(5,358)	(16,073)		(21,430)
7700-2520 AERODROME LAND IMPROVEMENTS DEPCN		(412)		(412)	-	(103)	(309)		(412)
AERODROMECAPEXP AERODROME CAPITAL WORKS EXPENDITURE		-		-	-	-	-		-
<b>AERODROMES REVENUE</b>		<b>22,653</b>		<b>22,653</b>	<b>-</b>	<b>82,973</b>	<b>(60,320)</b>	<b>81,840</b>	<b>104,493</b>
7700-1500 AERODROME SUNDRY INCOME TOC		6,500		6,500	-	-	6,500		6,500
7700-1502 AERODROME USER FEES INCOME		16,153		16,153	-	1,133	15,020		16,153
7700-1600 AERODROME MBFC CONTRIBUTION		-		-	-	-	-		-
7700-1827 AERODROME - SALE OF LAND		-		-	-	61,600	(61,600)	61,600	61,600

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<b>GRAND TOTAL</b>	<b>(3,814,954)</b>	<b>183,054</b>	<b>-</b>	<b>352,735</b>	<b>(5,209,274)</b>	<b>(2,328,254)</b>	<b>(2,626,376)</b>	<b>63,213</b>	<b>415,948</b>
7700-1828 AERODROME - SALE OF LAND (MARGIN)		-		-	-	20,240	(20,240)	20,240	20,240
7700-1829 AERODROME - GST MARGIN REFUND		-		-	-	-	-	-	-
7700-1926 AERODROME TRANSFER FROM RESERVE		-		-	-	-	-	-	-
7700-1951 AERODROME CAPITAL GRANT		-		-	-	-	-	-	-
AERODROME CAPINC AERODROME CAPITAL WORKS INCOME		-		-	-	-	-	-	-
		(7,612)		(7,612)	-	(1,903)	(5,709)		(7,612)
<b>CAR PARKING EXPENSE</b>		<b>(7,612)</b>		<b>(7,612)</b>	<b>-</b>	<b>(1,903)</b>	<b>(5,709)</b>		<b>(7,612)</b>
7750-2504 PARKING AREAS - DEPRECIATION EXPENSE		(7,612)		(7,612)	-	(1,903)	(5,709)		(7,612)
<b>CAR PARKING REVENUE</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
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		-		-	-	-	-		-
	-	-		-	(90,230)	(95,424)	95,424	-	-
<b>RMS EXPENSE</b>	<b>-</b>	<b>(1,056,000)</b>		<b>(1,056,000)</b>	<b>(90,230)</b>	<b>(615,424)</b>	<b>(440,576)</b>	<b>(164,000)</b>	<b>(1,220,000)</b>
0015-0226 MR226 NANGUNIA ST & HUGHES ST		-		-	-	(2,170)	2,170	(2,170)	(2,170)
0015-0356 MR356 BERRIGAN - OAKLANDS RD		-		-	(5,336)	(20,240)	20,240	(20,240)	(20,240)
0015-0363 MR363 BERRIGAN - BAROOGA RD		-		-	(382)	(38,268)	38,268	(38,268)	(38,268)
0015-0550 MR550 TOCUMWAL - MULWALA RD		-		-	(45)	(56,856)	56,856	(56,856)	(56,856)
0015-0564 MR564 BERRIGAN - JERILDERIE RD		-		-	(91)	(13,469)	13,469	(13,469)	(13,469)
0015-0999 RTA MR BLOCK GRANT BUDGET ONLY		(706,000)		(706,000)	-	-	(706,000)	451,423	(254,577)
0015-9999 Block Grant - UNSPENT FUNDS	-	-		-	-	-	-	-	-
1956-1000 RTA REGIONAL ROAD REPAIR BUDGET		(350,000)		(350,000)	-	-	(350,000)		(350,000)
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		-		-	-	-	-		-
1956-1016 MR226 FLOOD REPAIR		-		-	-	-	-		-
1956-1017 MR363 REHAB 8.937-9.93		-		-	-	(1,101)	1,101	(1,101)	(1,101)
1956-1018 MR363 REHAB 24.813-25.529		-		-	-	-	-		-
1956-1019 MR564 4047-4714		-		-	(1,948)	(2,536)	2,536	(2,536)	(2,536)
1956-1020 MR363 REHAB WIDEN 10504-11454		-		-	(7,018)	(285,326)	285,326	(285,326)	(285,326)
1956-1021 MR564 REHAB 12.25-14.48		-		-	(75,410)	(195,457)	195,457	(195,457)	(195,457)
<b>RMS REVENUE</b>		<b>1,056,000</b>		<b>1,056,000</b>	<b>-</b>	<b>520,000</b>	<b>536,000</b>	<b>164,000</b>	<b>1,220,000</b>
7810-1950 RMS - M&I PROGRAM - BLOCK GRANT		531,000		531,000	-	520,000	11,000	159,000	690,000
7830-1950 RMS REHABILITATION WORKS FUNDING		175,000		175,000	-	-	175,000	5,000	180,000
RMSCAPINCOME - PART 7810-1950 BLOCK GRANT		350,000		350,000	-	-	350,000		350,000
	-	14,773	-	14,773	-	659	14,114	(1,482)	13,291

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<b>CARAVAN PARKS EXPENSE</b>	<b>-</b>	<b>(23,227)</b>	<b>-</b>	<b>(23,227)</b>	<b>-</b>	<b>(8,141)</b>	<b>(15,086)</b>	<b>(1,482)</b>	<b>(24,709)</b>
2011-0105 TOC CARAVAN PARK OPERATING EXP		-		-	-	(458)	458		-
2011-0108 TOC CARAVAN PARK INSURANCE EXP		(2,229)		(2,229)	-	(2,151)	(78)	78	(2,151)
2011-0120 BGN CARAVAN PARK OPERATING EXP		(522)		(522)	-	(2,109)	1,587	(1,587)	(2,109)
2011-0125 BGN CARAVAN PARK - INSURANCE		(531)		(531)	-	(504)	(27)	27	(504)
2011-0126 BGN CARAVAN PARK DONATIONS EXP		-		-	-	-	-		-
2011-0135 BGN CARAVAN PARK BLDG MTCE		(2,091)		(2,091)	-	(331)	(1,760)		(2,091)
2011-0500 BGN -CARAVAN PARK RESEAL ROADS	-	-		-	-	-	-		-
2011-0501 BGN - CARAVAN PARK AMENTITIES			(7,500)	(7,500)	-	-	(7,500)		(7,500)
8200-2504 CARAVAN PARK DEPCN		(10,355)		(10,355)	-	(2,589)	(7,766)		(10,355)
CARAVANCAPEXP CARAVAN CAPITAL EXPENSE		(7,500)	7,500	-	-	-	-		-
<b>CARAVAN PARKS REVENUE</b>		<b>38,000</b>		<b>38,000</b>	<b>-</b>	<b>8,800</b>	<b>29,200</b>		<b>38,000</b>
8200-1890 TOC CARAVAN PARK LEASE		38,000		38,000	-	8,800	29,200		38,000
8200-1895 BGN CARAVAN PARK LEASE		-		-	-	-	-		-
		(133,508)		(133,508)	(14,091)	(56,081)	(77,427)	(862)	(134,370)
<b>TOURISM &amp; AREA PROMOTION EXPENSE</b>		<b>(133,508)</b>		<b>(133,508)</b>	<b>(14,091)</b>	<b>(56,081)</b>	<b>(77,427)</b>	<b>(10,839)</b>	<b>(144,347)</b>
2012-0120 TOC TOURISM INFO OPERATING EXP		-		-	-	(425)	425	(425)	(425)
2012-0122 TOC TOURISM INFO BLDG MTCE		-		-	-	-	-		-
2012-0124 TOC TOURISM INFO - INSURANCE		-		-	-	-	-		-
2012-0196 TOURISM STRATEGIC PLAN		(40,000)		(40,000)	-	(8,148)	(31,852)		(40,000)
2012-0197 REGIONAL TOURISM CONTRIBUTION - MRTB		(14,672)		(14,672)	(14,091)	(14,091)	(581)		(14,672)
2012-0198 TOURISM INITIATIVES		(11,000)		(11,000)	-	-	(11,000)		(11,000)
2012-0199 TOURISM ADMIN CHARGES		(33,100)		(33,100)	-	-	(33,100)		(33,100)
2012-0200 TOURISM EVENTS GRANTS		(20,000)		(20,000)	-	(29,977)	9,977	(9,977)	(29,977)
2012-0250 EVENT MARKETING TOOLS		(5,000)		(5,000)	-	(569)	(4,431)		(5,000)
2012-0251 SPORTS EVENT PROGRAM		-		-	-	-	-		-
2012-0300 TOC TOURISM INFO CENTRE		-		-	-	(437)	437	(437)	(437)
8300-2026 TOURISM EVENTS TRANSFER TO RESERVE		-		-	-	-	-		-
8300-2504 TOURISM INFO DEPCN		(9,736)		(9,736)	-	(2,434)	(7,302)		(9,736)
TOURISMCAPEXP TOURISM CAPITAL EXPENDITURE		-		-	-	-	-		-
<b>TOURISM &amp; AREA PROMOTION REVENUE</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,977</b>	<b>9,977</b>
8300-1890 TOC TOURISM INFO - RENT		-		-	-	-	-		-
8300-1926 TOURISM EVENTS TRANSFER FROM RESERVE		-		-	-	-	-	9,977	9,977
8350-1500 TOC INFO CENTRE INCOME		-		-	-	-	-		-
8350-1501 TOC INFO CNTR GST FREE INCOME		-		-	-	-	-		-
TOURISMCAPIINC TOURISM CAPITAL INCOME		-		-	-	-	-		-
	(3,803)	(505,272)	(293,120)	(802,195)	(37,235)	(140,670)	(661,526)	(1,000)	(803,195)
<b>BUSINESS DEVELOPMENT EXPENSE</b>	<b>(3,803)</b>	<b>(511,735)</b>	<b>(777,500)</b>	<b>(1,293,038)</b>	<b>(37,235)</b>	<b>(140,670)</b>	<b>(1,152,368)</b>	<b>(1,000)</b>	<b>(1,294,038)</b>

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1213-0108 FRUIT FLY MITIGATION STRATEGY		(10,000)		(10,000)	-	(1,255)	(8,745)		(10,000)
2013-0122 MURRAY DARLING BASIN SPEAK UP		-		-	-	-	-		-
2013-0123 SMALL BUSINESS WEEK		-		-	-	-	-		-
2013-0150 ECONOMIC BENEFIT ASSESSMENT		-		-	-	-	-		-
2013-0205 ECONOMIC DEVELOPMENT OFFICER		(133,200)		(133,200)	-	(51,178)	(82,023)		(133,200)
2013-0208 EDO - TRAVEL COSTS		(5,000)		(5,000)	-	(652)	(4,348)		(5,000)
2013-0210 ECONOMIC DEVEL. STAFF TRAINING/CONFERENCES		(2,000)		(2,000)	-	-	(2,000)		(2,000)
2013-0220 ECON DEV. WEBSITE SUBSCRIPTION ID DATA		(15,000)		(15,000)	(14,545)	(14,545)	(455)		(15,000)
2013-0240 ECON. DEV. OFFICER OFFICE EXPENSES		(1,000)		(1,000)	-	(53)	(948)		(1,000)
2013-0241 ECON. DEV. OFFICER - TELEPHONE		(848)		(848)	-	-	(848)		(848)
2013-0932 JERSEY ST PRECINCT - Electrics			(177,500)	(177,500)	(7,500)	(7,500)	(170,000)		(177,500)
2015-0105 INDUSTRIAL & BUSINESS DEVELOPMENT		(24,573)		(24,573)	(145)	(2,040)	(22,533)		(24,573)
2015-0106 STUDENT ACCOMMODATION SPONSORSHIP		(4,000)		(4,000)	(5,000)	(5,000)	1,000	(1,000)	(5,000)
2015-0107 CONTRIBUTION TO RAMROC		(16,343)		(16,343)	(9,926)	(9,926)	(6,417)		(16,343)
2015-0108 TAFE BOOK SCHOLORSHIP		-		-	-	-	-		-
2015-0109 LOCAL GOVERNMENT SCHOLORSHIP		-		-	-	-	-		-
2015-0165 BUSINESS & ENVIRONMENT AWARDS		(19,102)		(19,102)	-	-	(19,102)		(19,102)
2015-0180 BUSINESS DEVELOPMENT ADMIN CHA		(98,600)		(98,600)	-	-	(98,600)		(98,600)
2015-0181 NSW RURAL DOCTORS NETWORK BURS		(3,300)		(3,300)	-	-	(3,300)		(3,300)
2015-0188 REGIONAL CAREERS FORUM		(6,367)		(6,367)	(118)	(709)	(5,658)		(6,367)
2015-0189 COBRAM & DIS FOODBANK DONATION		-		-	-	-	-		-
2015-0190 DROUGHT WORKSHOPS	(3,803)	-		(3,803)	-	-	(3,803)		(3,803)
2015-0529 FIN SUBDIVISION - LEWIS CR		-	(600,000)	(600,000)	-	-	(600,000)		(600,000)
2016-0120 RISK MANAGEMENT - TRAINING		(3,714)		(3,714)	-	-	(3,714)		(3,714)
2016-0205 RISK MANAGEMENT - SALARIES		(146,800)		(146,800)	-	(40,620)	(106,180)		(146,800)
2016-0241 RISK MANAGEMENT - TELEPHONE		(1,061)		(1,061)	-	(111)	(950)		(1,061)
2016-0242 RISK MANAGEMENT - VEHICLE		(20,827)		(20,827)	-	(7,081)	(13,746)		(20,827)
8400-2027 ECONOMIC DEVELOPMENT TRANSFER TO RESERVE		-		-	-	-	-		-
<b>BUSINESS DEVELOPMENT REVENUE</b>		<b>6,463</b>	<b>484,380</b>	<b>490,843</b>	<b>-</b>	<b>-</b>	<b>490,843</b>		<b>490,843</b>
8400-1503 FHS-CAREERS FORUM REVENUE		-		-	-	-	-		-
8400-1505 BUSINESS & ENVIRONMENT AWARD DONATION		1,615		1,615	-	-	1,615		1,615
8400-1506 BUSINESS & ENVIRONMENT AWARD INCOME		4,847		4,847	-	-	4,847		4,847
8400-1507 TOCUMWAL INTER-MODEL CONTRIBUTIONS		-		-	-	-	-		-
8400-1508 BUSINESS DEVELOPMENT WORKSHOP		-		-	-	-	-		-
8400-1927 ECONOMIC DEVELOPMENT TRANSFER FROM RESERVE		-		-	-	-	-		-
8400-1950 BUILDING BETTER REGIONS JERSEY GRANT		-	484,380	484,380	-	-	484,380		484,380
8400-1951 NSW SMALL BUSINESS MONTH GRANT		-		-	-	-	-		-
		(12,000)		(12,000)	-	4,576	(16,576)	-	(12,000)
<b>BENDIGO BANK EXPENSE</b>		<b>(52,000)</b>		<b>(52,000)</b>	<b>-</b>	<b>(18,565)</b>	<b>(33,435)</b>	<b>-</b>	<b>(52,000)</b>
2017-0120 BENDIGO BANK AGENCY TRAINING		-		-	-	(243)	243	(243)	(243)

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2017-0205 BENDIGO BANK AGENCY		(52,000)		(52,000)	-	(18,322)	(33,678)	243	(51,757)
BENDIGO BANK REVENUE		40,000		40,000	-	23,141	16,859		40,000
8850-1330 BENDIGO BANK AGENCY COMMISSIONS		40,000		40,000	-	23,141	16,859		40,000
8850-1800 BENDIGO BANK SUNDRY INCOME		-		-	-	-	-		-
		(143,077)	-	(143,077)	-	(9,663)	(133,414)	(3,616)	(146,693)
SALEYARDS EXPENSE		(329,352)	-	(329,352)	-	(33,256)	(296,096)	8,467	(320,885)
2014-0115 SALEYARD OTHER OPERATING EXPEN		(2,091)		(2,091)	-	-	(2,091)	2,091	-
2014-0120 SALEYARD EQUIP MTCE		(105)		(105)	-	-	(105)	105	-
2014-0122 SALEYARD - INSURANCE		(9,339)		(9,339)	-	(9,420)	81	(81)	(9,420)
2014-0130 SALEYARD BLDG MTCE		(1,046)		(1,046)	-	(243)	(803)	1,046	-
2014-0145 SALEYARD ADMIN CHARGES		(3,400)		(3,400)	-	-	(3,400)		(3,400)
2014-0500 SALEYARDS FACILITY UPGRADE			(213,690)	(213,690)	-	-	(213,690)		(213,690)
2014-0538 PUMP REPLACEMENT		(5,306)		(5,306)	-	-	(5,306)	5,306	-
8600-2026 SALEYARDS TRANSFER TO RESERVE		-		-	-	-	-		-
8600-2502 SALEYARD OFFICE EQUIP DEPCN		(1,854)		(1,854)	-	(464)	(1,391)		(1,854)
8600-2504 SALEYARD DEPCN		(92,521)		(92,521)	-	(23,130)	(69,391)		(92,521)
SALEYARDCAPEXP SALEYARDS CAPITAL EXPENDITURE		(213,690)	213,690	-	-	-	-		-
SALEYARDS REVENUE		186,275		186,275	-	23,594	162,682	(12,083)	174,192
8600-1926 SALEYARD TRANSFER FROM RESERVE		91,900		91,900	-	-	91,900	(12,083)	79,817
8600-4310 SALEYARD DEPCN CONTRA		94,375		94,375	-	23,594	70,782		94,375
SALEYARDCAPINC SALEYARDS CAPITAL INCOME		-		-	-	-	-		-
		319,875	(170,300)	149,575	-	55,331	94,244	-	149,575
REAL ESTATE DEVELOPMENT EXPENSE		(180,491)	177,500	(2,991)	-	(4,591)	1,600	(1,600)	(4,591)
1200-2026 WORKS TRANSFER TO RESERVE		-		-	-	-	-		-
2015-0140 REAL ESTATE DEVELOPMENT- LEGAL		-		-	-	-	-		-
2015-0141 COMMERCIAL LAND - AGENTS FEES		-		-	-	-	-		-
2015-0145 REAL ESTATE DEVELOPMENT - RATE		(2,991)		(2,991)	-	(4,591)	1,600	(1,600)	(4,591)
BUSINESSDEVCAPEXP BUSINESS DEVELOPMENT CAPITAL WORKS EXPENDITURE		(177,500)	177,500	-	-	-	-		-
REAL ESTATE DEVELOPMENT REVENUE		500,366	(347,800)	152,566	-	59,921	92,645	1,600	154,166
1200-1926 WORKS TRANSFER FROM RESERVE		-	136,580	136,580	-	-	136,580		136,580
8710-1200 REAL ESTATE - GAIN ON DISPOSAL		-		-	-	-	-		-
8710-1826 RENTAL - OTHER REAL ESTATE INC. GST		15,986		15,986	-	15,376	610	1,600	17,586
8720-1701 LCLI LOAN 392 INTEREST SUBSIDY		-		-	-	-	-		-
8720-1750 LCLI EXT LOAN 392 PROCEEDS		-		-	-	-	-		-
8720-1894 FINLEY ST SUBDIVISION - DISPOSAL		-		-	-	44,545	(44,545)	44,545	44,545
8720-1895 FINLEY ST SUBDIVISION - RATE ADJUST.		-		-	-	-	-		-
8720-1926 REAL ESTATE DEVT - TFR TO RESERVE		-		-	-	-	-	(44,545)	(44,545)

FUNCT Job / GL and Description	CARRY FORWARD	2019/20 ORIGINAL BUDGET	2019/20 CAPITAL WORKS SPLIT	2019/20 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 19 COMMITMENTS	SEPT 19 ACTUAL	SEPT 19 UNDER/OVER BUDGET	SEPT 19 BUDGET CHANGES	REVISED SEPT 19-20 BUDGET
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8720-3800 INVENTORY - HELD FOR SALE		-		-	-	-	-		-
8720-3800 TOC HIGHWAY BLOCK DISPOSAL PROCEEDS		-		-	-	-	-		-
BUSINESSDEVCAPINC BUSINESS DEVELOPMENT CAPITAL WORKS INCOME		484,380	(484,380)	-	-	-	-		-
	26,241	-		26,241	(971)	(10,737)	36,978	-	26,241
<b>PRIVATE WORKS EXPENSE</b>		<b>(53,845)</b>		<b>(53,845)</b>	<b>(971)</b>	<b>(22,275)</b>	<b>(31,570)</b>	<b>(10,538)</b>	<b>(64,383)</b>
2019-0155 WRITE OFF BAD DEBTS - P/WORKS		(3,184)		(3,184)	-	-	(3,184)	3,184	-
2020-0000 S/DR TECH SERV (BUDGET)		(41,827)		(41,827)	(873)	(19,050)	(22,777)		(41,827)
2030-0000 S/DR - CORP SERV (BUDGET)		(8,834)		(8,834)	(98)	(3,225)	(5,609)	(13,722)	(22,556)
<b>PRIVATE WORKS REVENUE</b>	<b>26,241</b>	<b>53,845</b>		<b>80,086</b>	<b>-</b>	<b>11,538</b>	<b>68,548</b>	<b>10,538</b>	<b>90,624</b>
8900-1501 PRIVATE WORKS TECH SERVICES INCOME	26,241	46,307		72,548	-	-	72,548	(1,000)	71,548
8900-1504 PRIVATE WORKS INCOME - SIGNS		-		-	-	-	-		-
8900-1505 PRIVATE WORKS TECH SERVICES GST FREE		-		-	-	-	-		-
8900-1511 PRIVATE WORKS CORP SERVICES INCOME		6,461		6,461	-	-	6,461		6,461
8900-1515 PRIVATE WORKS CORP SERVICES GST FREE		1,077		1,077	-	-	1,077		1,077
8990-1530 PRIVATE WORKS RIVERINA GROUP CONF				-	-	11,538	(11,538)	11,538	11,538
		5,233,302		5,233,302	-	4,901,186	332,115	-	5,233,302
<b>RATE REVENUE</b>		<b>5,233,302</b>		<b>5,233,302</b>	<b>-</b>	<b>4,901,186</b>	<b>332,115</b>	<b>-</b>	<b>5,233,302</b>
9100-1000 ORDINARY RATES - FARMLAND		1,932,501		1,932,501	-	1,936,723	(4,222)	-	1,932,501
9100-1001 ORDINARY RATES - RESIDENTIAL RURAL		360,227		360,227	-	360,637	(410)	-	360,227
9100-1002 ORDINARY RATES - RESIDENTIAL BGA		573,228		573,228	-	666,086	(92,858)		573,228
9100-1003 ORDINARY RATES - RESIDENTIAL BGN		345,608		345,608	-	421,068	(75,460)		345,608
9100-1004 ORDINARY RATES - RESIDENTIAL FIN		701,451		701,451	-	860,758	(159,307)		701,451
9100-1005 ORDINARY RATES - RESIDENTIAL TOC		776,379		776,379	-	1,003,086	(226,707)		776,379
9100-1006 ORDINARY RATES - BUSINESS BGA		97,127		97,127	-	-	97,127		97,127
9100-1007 ORDINARY RATES - BUSINESS BGN		79,196		79,196	-	-	79,196		79,196
9100-1008 ORDINARY RATES - BUSINESS FIN		165,345		165,345	-	-	165,345		165,345
9100-1009 ORDINARY RATES - BUSINESS TOC		197,639		197,639	-	-	197,639		197,639
9100-1010 ORDINARY RATES - RESIDENTIAL		54,727		54,727	-	54,721	6		54,727
9100-1080 LESS ORDINARY RATES WRITTEN OFF		(4,869)		(4,869)	-	(159)	(4,710)		(4,869)
9100-1082 LESS ORDINARY RATES D/DEBT EXPENSE		(2,000)		(2,000)	-	-	(2,000)		(2,000)
9100-1083 LESS:FARMLAND RATE CAPPING WRITE OFF		-		-	-	-	-		-
9100-1085 LESS SMALL BALANCES WRITTEN OFF		(541)		(541)	-	-	(541)		(541)
9100-1095 LESS ORDINARY RATE PENSION REBATE		(185,730)		(185,730)	-	(412,224)	226,494		(185,730)
9100-1500 INTEREST EXTRA CHARGES ON RATES		40,739		40,739	-	10,490	30,249		40,739
9300-1950 ORDINARY RATES PENSION SUBSIDY		102,274		102,274	-	-	102,274		102,274
		3,167,156		3,167,156	-	423,007	2,744,149	141,587	3,308,743
<b>FINANCIAL ASSISTANCE GRANT</b>		<b>3,167,156</b>		<b>3,167,156</b>	<b>-</b>	<b>423,007</b>	<b>2,744,149</b>	<b>141,587</b>	<b>3,308,743</b>
9200-1950 FINANCAL ASSISTANCE GRANT (FAG)		3,167,156		3,167,156	-	423,007	2,744,149	141,587	3,308,743

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<b>GRAND TOTAL</b>	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948
		315,000		315,000	-	320,895	(5,895)		315,000
INTEREST ON INVESTMENTS		315,000		315,000	-	320,895	(5,895)		315,000
9400-1840 INTEREST - AT CALL ACCOUNT		-		-	-	-	-		-
9400-1842 INTEREST - TERM DEPOSITS		315,000		315,000	-	316,166	(1,166)		315,000
9400-1843 INTEREST - OTHER		-		-	-	4,730	(4,730)		-
		3,865,809		3,865,809	-	966,452	2,899,357		3,865,809
DEPRECIATION CONTRA		3,865,809		3,865,809	-	966,452	2,899,357		3,865,809
DEPNCONTRA ACCUMULATED DEPCN GL/JC CONTRA A/C		3,865,809		3,865,809	-	966,452	2,899,357		3,865,809
EIDPCNCONTRA EI DEPRECIATION CONTRA		-		-	-	-	-		-
HACCDEPNCONTRA HACC DEPRECIATION CONTRA		-		-	-	-	-		-
		1,322,730		5,307,366	-	-			5,307,366
BALANCE BROUGHT FORWARD		1,322,730		5,307,366	-	-			5,307,366
BALANCE BROUGHT FORWARD		1,322,730		5,307,366	-	-			5,307,366
		-		-	-	-	-		-
WORKING CAPITAL CONTRA REVENUE		-		-	-	-	-		-
DEFICITCONTRA DEFICIT WORKING CAPITAL CONTRA		-		-	-	-	-		-
<b>Grand Total</b>	(3,814,954)	183,054	-	352,735	(5,209,274)	(2,328,254)	(2,626,376)	63,213	415,948

## Drought Communities Programme - Extension

### 1. What types of local community infrastructure/facilities/spaces will the programme support?

Examples of local community infrastructure/facilities/spaces include:

- bike paths
- skate parks
- foot paths
- street scapes
- community centres
- health centres
- recreational facilities
- parks
- sporting facilities
- stadiums, arenas
- libraries
- showgrounds
- caravan parks
- men's sheds
- roads.

This list is not exhaustive.

### 2. What types of projects could be undertaken at these local community infrastructure/facilities/spaces?

Example activities to repair, maintain, upgrade, construct and fit-out local community infrastructure/facilities/spaces include:

- lighting upgrades or new lighting
- fencing - around facilities, swimming pools
- solar panels
- drainage and watering systems
- amenities - drinking fountains, BBQs areas, park furniture, shelters, footpath renewal
- sport and recreational facilities - tennis courts, gymnasiums, scoreboards, medical equipment, golf clubs
- kitchen upgrades and/or repairs
- power connections at caravan sites
- improved disability access
- purchase of equipment - computers, televisions, furniture, fixture and fittings
- purchase of vehicles and trailers for community transport services, surf lifesaving, medical
- purchase of equipment for local State Emergency Service
- foot path renewal and beautification.

This list is not exhaustive.

Projects are expected to lead to the employment of locals.



### **3. What types of community events are supported under the programme?**

A community event brings the community together in some way. For this programme the emphasis is around how locals will benefit from the event especially through employment opportunities and supporting mental health.

### **4. Can an eligible council work together with another eligible council to complete a project?**

Yes. Provided both councils are eligible for the program. Each council would submit a separate application and reference the other council/s in their application. A project could be undertaken in partnership where each council would specify in their application their role in the project and their requested funding. If successful, each council would be contracted separately and required to report on their project.

The guidelines do not allow for joint applications (i.e. one application from multiple councils).

### **5. Are councils required to follow standard tendering and procurement processes?**

Yes. Councils are required to be compliant with all relevant laws and regulations under this programme.

If the project requires a tender process to be completed, councils must adhere to that process. The timing available for the programme may restrict the types of projects that can be submitted.

### **6. Can councils replenish water tanks on private properties for human consumption?**

No. Projects under this program are to provide relief and benefits to the wider community, not just individuals. Councils seeking funding for water carting or other water related projects would need to devise a strategy to allow the whole community to benefit - for example, a plan to allow a group of community members to replenish their water tanks.

### **7. Can councils establish new and/or expand bore holes on public properties?**

Yes. This activity would be considered eligible. The bores holes would provide a benefit to the local community and locals/contractors can be employment and equipment sourced from local businesses to complete the work. An example would be the construction of a new bore water hole for the local park's amenities block.

### **8. Can councils use the grant funding to refurbish and/or revamp shop fronts located in the main town centre with the work being carried out by local workers?**

Yes. This would be eligible. This project would lead to the employment of local people in the area and could encourage more visitors to the town to contribute to the economic activity of the region.

**9. Can grant funds be used towards an Undergraduate Scholarship Programme? For example, targeting talented students from rural / farm backgrounds who otherwise will not be able to pursue their academic studies as a consequence of the drought.**

Maybe. This activity does not meet project requirements unless it: leads to the employment of locals, contributes to the economic activity of the community, and/or leads to the retention of businesses, services and facilities. Councils would need to put forward a detailed description as to how the project benefits the broader community.

**10. What is covered in the definition “community facilities”, would employee or community housing be classed a community facilities? For example, a remote council that provides housing to in order to attract new employees or provide community housing for rent to community members.**

No. This activity does not meet project requirements unless it: leads to the employment of locals, contributes to the economic activity of the community, and/or leads to the retention of businesses, services and facilities.

The programme will not fund the purchase of existing buildings. The programme will not fund projects that benefit the council and not the community.

**11. The impact of the drought has caused additional sedimentation loads resulting in water treatment issues, with existing filtration equipment being unable to cope. Would a project to improve the filtration process be considered eligible?**

Maybe. Councils would need to put forward a detailed description on how the project benefits the broader community. This activity does not meet project requirements unless it; leads to employment of locals, contribute to the economic activity of the community, and/or lead to the retention of businesses, services and facilities.

**12. Can councils, through a planned community initiative, provide `voucher/gift cards' to spend within the local region? These programs allow cards (e.g. eftpos or other types of cards) to be loaded with funds and then utilised solely within the local community/shire?**

No. The intent of the Drought Communities Programme - Extension is to support local community infrastructure and other drought relief projects.

Support of this type (vouchers/gift cards) for communities impacted by drought is being delivered through the Drought Community Support Initiative Programme. More information can be found [here](#).

**13. Can councils provide funding to the local community to subsidise payment of council and water rates?**

No. Providing rate relief is not eligible under the programme. The intent of the programme is to provide funding for projects expected to: lead to the employment of locals, contribute to the economic activity of communities/regions, or lead to the retention of business, services and facilities.



# Annual Report 2018 - 2019





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## About us

Consisting predominantly of irrigated rural land the Berrigan Shire is in the southern Riverina. Agriculture, transport and tourism form the basis of its income. The Berrigan Shire is located to the north of the Murray River half way between Albury and Echuca less than a three-hour drive from Melbourne.

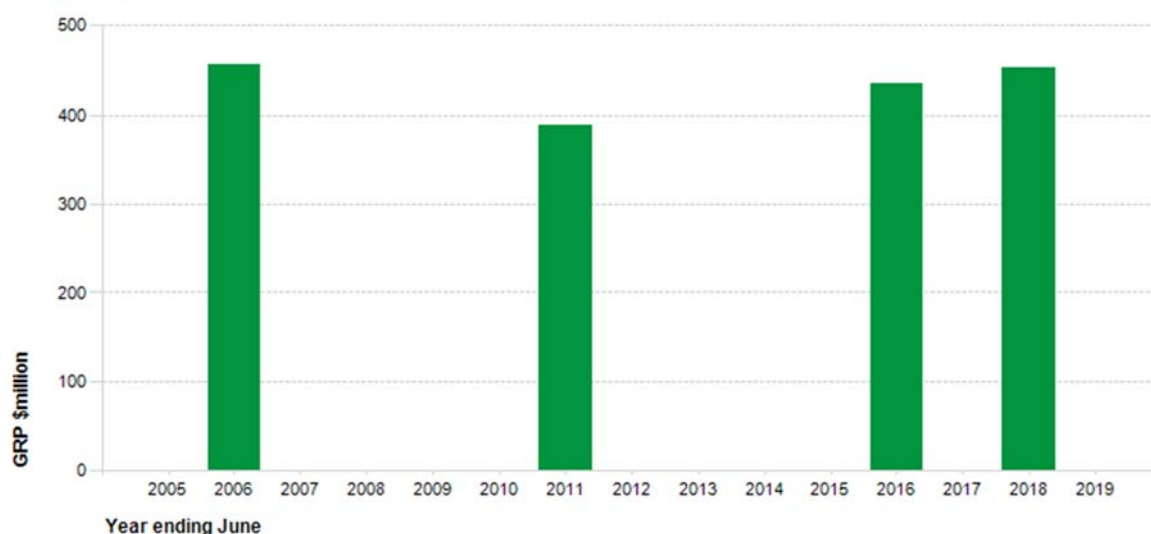
Our Council boundaries encompass the towns of Barooga, Berrigan, Finley and Tocumwal, offering residents and visitors a range of first-class recreation, lifestyle, health and education facilities.

## Fast Facts

Gazetted as a Shire:	1906
Forecast Population 2018:	8,748
Number of Councillors:	8
Length of our roads:	1,316 km

## Gross Regional Product

Berrigan Shire



Source: National Institute of Economic and Industry Research (NIEIR) ©2018  
Compiled and presented in economy.id by .id the population experts

.id the population experts



## Our Vision

In 2027 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) and reviewed by the Council in 2016 our vision reflects the top 'preferred futures' of our communities that:

4. Families with young children will want to live in or come to the area.
5. People will be more concerned about their health and wellbeing.
6. Tourists will go out of their way to come to the area.

The message from our communities in 2011 and in 2016 remains that our communities value the Shire's natural assets and advantages

- Lifestyle
- The Murray River
- Irrigated Agriculture; and
- Tourism

**Berrigan Shire 2027** is our Community Strategic Plan and the achievement of its Vision and priorities, is a collaboration requiring the involvement of our communities, individuals, local businesses, and Council. A collaboration requiring also engagement and partnership with other levels of government and the non-government service providers that outreach to and provide services in our towns.





## Mayor



Again we find the ongoing challenges that face our region along with most parts of NSW and QLD in the drought. This topped with no water allocation for our area is presenting many issues for both our farming community and our towns.

There are many different groups putting their views forward, also many media outlets are now exposing this ongoing saga. Our irrigation area has first class infrastructure, state of the art farming practices and a soil profile to produce food and fibre. Now we just need wiser heads to prevail in making the right policy decisions going forward so we do not continue to find ourselves in this position.

The past 12 months have seen the Council benefit from record levels of funding whilst this presents its challenges it has allowed the Council to provide its core activities and upgrade infrastructure. Outside of the Council core business there we continue to support a diverse range of activities designed to drive continued growth in the Shire.

The relaunch of the business awards was a great success. Being able to show case the many existing and new business's within the Shire. The videos that each nominee received to use as promotion was also a hit.

The community Bendigo bank continues grow and provide a face-to-face banking in the Berrigan community. Also, the expansion of activity at the Tocumwal aerodrome is something that the council should be proud of. The growth and sales of blocks is creating a life style for those with aviation interests.

Strawberry Fields continues to grow as a signature event within the Shire. This year Strawberry Fields using their event expertise collaborated with the Shire to provide a drought concert that was a success.

Council continues to roll out its town entry program throughout the shire. In Berrigan with new signs, streetscape works and tree planting along with plans to upgrade both parks.

Infrastructure projects have been completed and continue to be rolled out. The Tocumwal Street scape works and foreshore redevelopment continues to progress. The Finley skate park has given the youth of Finley a place to enjoy outdoor activities for all ages. Stages 1 and 2 have been completed at the Barooga adventure playground. The Berrigan netball courts; a welcome upgrade were showcased at the PFNL grand final.

I'd personally like to thank all the staff of the Berrigan Shire for your dedication, commitment and desire to continually present the shire as a place to live, work, invest and raise a family. There are many reasons we choose to live, work and raise our families within the Berrigan Shire and if we continue to work together then we can provide these opportunities for all.

Finally I'd like to thank all those throughout the Berrigan Shire who have supported myself and my family. To the General Manager, Staff and fellow Councillors I thank you for your support.

I look forward to the next 12 months.

Councillor Matthew Hannan  
Mayor Berrigan Shire



## General Manager



This report reflects the completion of the third year of the Council's four-year term. The Council's achievement of its strategic priorities identified in its Delivery Program is well advanced either with most actions completed or on track for completion. Those targets not met either reflect a change in circumstance or the action no longer being required.

This term has seen the continuing push by the State Government in its reform of local government through development and implementation of an updated Code of Conduct and a mandated Code of Meeting Practice.

In terms of the Council itself, its continued strong financial position, coupled with an ongoing and significant financial boost from the State has seen both the continuation of long-term projects and the development of new projects that would have taken quite a bit longer to realise had it not been for the additional State funding. This State support has been appreciated and has again driven the development of new or updated community facilities that the Council would have struggled to achieve in the short to medium term.

Two of the new facilities completed this year stand out.

Firstly, is the Tocumwal Splashpark that has been extremely popular with local and regional users. The impact of this facility upon visitation to the area was underestimated as was the impact that it has had upon local businesses.

Secondly, is the completion of the early stages of the Barooga Adventure Park which like the Tocumwal Splashpark has been extremely popular with local and regional users and again has had an underestimated impact on local businesses. Unlike the Splashpark which has an intensive use over warmer months, the Adventure Park has a lower level of usage both over a much extended period.

This year has also seen the finalization of plans and commencement of works for the improvement of the Finley School of Arts. While this project does not enjoy universal support its completion will nonetheless provide a much improved heritage and arts facility for the community.

The Finley solar farm development was a first for the Shire and its construction has provided a strong, timely but short term abatement to the impact of the current drought and implementation of the Murray Darling Basin Plan.

The Council's commitment to development of its staff was again evident through the implementation of its "Emerging Leaders" program. This program has seen eleven staff develop their leadership skills so that they can help to make Berrigan Shire even better.

The Council's land development program at Tocumwal Aerodrome has continued its previous success with a total of 25 of 29 developed lots now sold. This development has significantly improved the economic value of the Aerodrome and has brought a wealth of new skills and enthusiasm to aviation in the area.

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Whilst the Council did not support the proposal, the Central Murray County Council was wound up by the State and part of its responsibilities transferred to the Council. Despite its support for the Central Murray County Council continuing as a Noxious Weeds Authority the Council must now embrace its new responsibilities and provide the required services albeit at a higher cost than the CMCC could provide these.

The Council again supported and hosted the Strawberry Field music festival. While there are obvious concerns associated with this type of event, the Council has not worked with a more professional and dedicated management group. This event obviously has a strong economic impact upon the Shire area but importantly also brings a whole new demographic of visitors to the area.

The Council's membership of the Riverina and Murray Joint Organization continues to develop and good progress has been made with the development of regional strategic priorities and associated activities to pursue these.

The Town Entry Improvement program has now reached the point where planning processes in all four towns are basically complete. Implementation works are well underway at Tocumwal and Finley and have commenced at Berrigan and Barooga. The additional planning work at Tocumwal that saw a coordinated Tocumwal Foreshore Master Plan developed to coordinate with the Town Entry Improvement Plan was rewarded with the securing of State funding for a large proportion of the works at the Foreshore.

The Council's operation of the Bendigo Community Bank continues to struggle to be viable however it is providing an essential community service. The Council is reviewing its continued use of the Bank to provide its banking services as they are not presently being provided at a level expected by the Council.

This year saw long-term serving Director of Technical Services, Mr Fred Exton commence transitioning to retirement and assuming the position of Engineering Services Manager. As a part of a succession plan the former Engineering Services Manager, Mr Matthew Clarke has been promoted to the position of Director of Technical Services. I thank both Matt and Fred for the professional manner in which this transition was executed.

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



<b>Population</b>		<b>Our Top Employing Industries</b>		<b>% of Jobs</b>
Median Age	49 years	Sheep, Beef Cattle and Grain Farming		10.1
Number of Households	3,639	School & Education		5.7
Households with Children	994	Road Freight and Transport		3.7
Occupied Private Dwellings	3,649	Residential Care		3.5
Average people per household	2.2			
Median monthly mortgage repayments	\$ 857			

Source: <https://profile.id.com.au/berrigan>

## Council Meetings

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 Chanter 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 a biennial 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's Strategic Planning framework and suite of integrated plans and strategies guide its decision-making: A suite of plans and strategies which include:

- 10-year Community Strategic Plan;
- 10-year Resourcing Strategy;
- 4-year 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.

### Meeting Attendance

DATE	Cr BODEY	Cr BRUCE	Cr REYNOLDSON	Cr GLANVILLE	Cr HANNAN	Cr JONES	Cr MORRIS	Cr TAYLOR
19/06/2018	✓	✓	✓	✓	✓	✓	✓	✓
15/05/2019		<b>Apology</b>	✓	✓	✓	✓	✓	✓
17/04/2019	✓	✓	✓	✓	✓	✓	✓	✓
20/03/2019	✓	✓	✓	✓	✓	✓	✓	✓
20/02/2019	✓	✓	✓	✓	✓	✓	✓	✓
16/01/2019	✓	✓	✓	✓	✓	✓	✓	✓
12/12/2018	✓	✓	✓	✓	✓	✓	✓	✓
21/11/2018	✓	✓	✓	✓	✓	✓	<b>Apology</b>	✓
17/10/2018	✓	✓	✓	✓	✓	✓	<b>Apology</b>	✓
19/09/2018	✓	✓	✓	✓	✓	✓	✓	✓
Extra 19/09/2018	✓	✓	✓	✓	✓	✓	✓	✓
15/08/2018		✓	✓	✓	✓	✓	✓	✓
Extra 1/08/2018	<b>Apology</b>	✓	-	<b>Apology</b>	✓	✓	✓	✓
18/07/2018	✓	✓	-	✓	✓	✓	✓	✓

## Councillors



**Top Left to Right:** Councillor Roger Reynoldson, Councillor Matthew Hannan (Mayor), Councillor Colin Jones

**Middle Row:** Councillor Denis Glanville and Councillor Ross Bodey

**Bottom Row Left to Right:** Councillor John Bruce, Councillor Daryl Morris (Deputy Mayor) and Councillor John Taylor

**Rowan Perkins**

**General Manager**

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



**Fred Exton 1 July 2018 – 4 March 2019**

**Director of Technical Services**

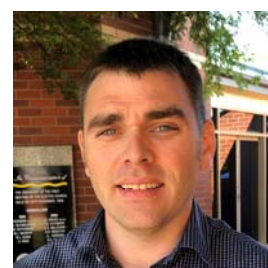
Roads, Bridges, Footpaths, Drainage  
Depot & Council Buildings  
Animal Control  
Parks & Gardens  
Water & Sewerage  
Health Services  
Town Planning, Development & Building Control  
Waste Control  
Aerodrome



**Matthew Clarke from 5 March 2019**

**Director of Technical Services**

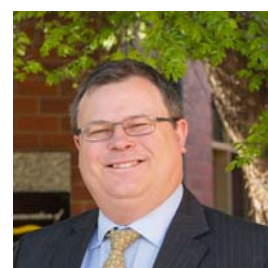
Roads, Bridges, Footpaths, Drainage  
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Animal Control  
Parks & Gardens  
Water & Sewerage  
Health Services  
Town Planning, Development & Building Control  
Waste Control  
Aerodrome



**Matthew Hansen**

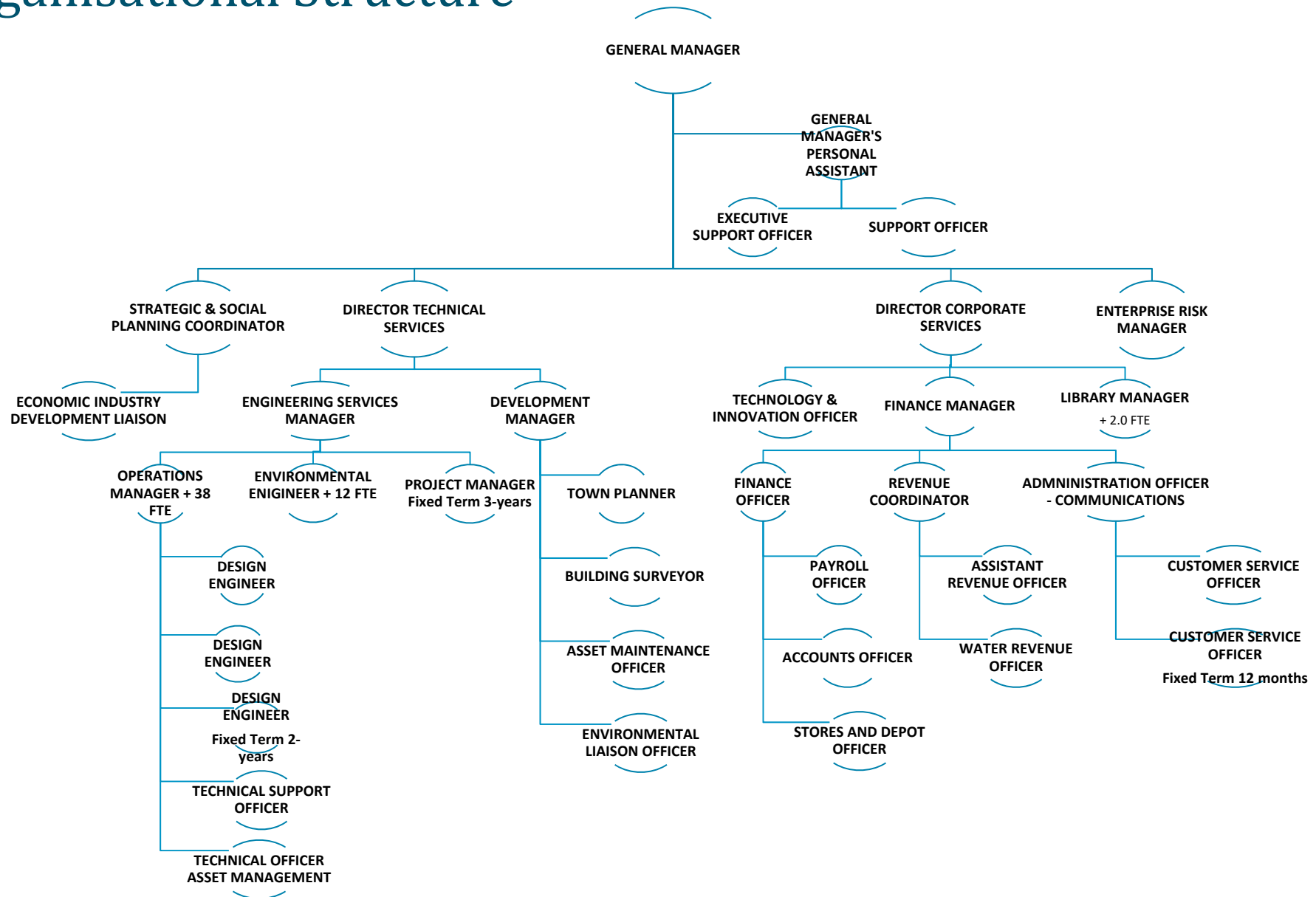
**Director of Corporate Services**

Finance, Administration & Human Resources  
Rates & Charges Land Sales  
Libraries  
Swimming Pools & Recreation Reserves  
Saleyards  
Bush Fire Control  
Tourism & Caravan Parks  
Cemeteries





# Organisational Structure



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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 2027** strategic outcomes and is the 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

The following figure illustrates the strategic outcome, Council’s Delivery Program outputs, Operational plan actions and the review logic and integration of **Berrigan Shire 2027** with the Council’s suite of integrated plans.

Our Planning Framework



Council Services: What the Council Does		
<b>CSP: Strategic Outcome</b>	Service	Delivery Program Outputs
<b>Sustainable natural and built landscapes</b>	Housing	Planning and building control
	Environment	Storm water, street cleaning, noxious weed control
	Sewerage Services	Sewer System
	Mining, Manufacturing and Construction	Quarries
	Transport and Communication	Roads and footpaths, street lighting, aerodrome
<b>Good government</b>	Administration	General Administration charges and costs associated with delivering services
	Governance	Councillors fees and expenses, elections, meetings and Association fees
<b>Supported and engaged communities</b>	Public Order and Safety	Fire protection, SES
	Health	Food control, Domestic animal control
	Community Amenities	Public toilets, Cemeteries
	Community Services & Education	Early Intervention Services, Social Planning
	Water Supplies	Town Water
<b>Diverse and resilient business</b>	Recreation and Culture	Libraries, Recreation Reserves, Swimming Pools, Public Halls and Parks
	Economic Affairs	Caravan Park, Sale yard, Tourism and Economic Development





## 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

### **Performance Reporting and Review**

Included in this report is a

- Snapshot of Council programs and activities that, in the past 12-months, have contributed to the Council's [Delivery Program](#) and Strategic objectives.
- Traffic light review of Operational Plan 2018/19 Sustainable Natural and Built Landscapes actions; and
- An overview of Council's performance against Sustainable Natural and Built Landscapes [Delivery Program](#) key performance indicators and [Financial Strategy 2016](#) key performance indicators.

## Highlights



### Strathvale Road Truck Bypass

A \$1.2 million Council and Restart NSW: Fixing Country Roads Project works have included widening Strathvale Road and the Berrigan-Oaklands Road junction, and the construction of a slip lane.

Designed to reduce heavy vehicle traffic from Oaklands to the Berrigan silos. The benefits of this project include improved safety for Berrigan-Oakland Road users and improved heavy vehicle turn-around-times during harvests.

### Waste Transfer Station: Resource Use and Reuse

Tocumwal's and Berrigan new waste transfer stations do more than extend the life of our tips by ensuring that waste is compacted. The construction of the Council's new waste transfer stations displayed the ingenuity of Council's technical services team and the Council's waste team who set out to re-use stockpiled hard waste. This aim led to the development, design and construction of new waste transfer stations using stock-piled tyres.

Ingenuity recognised at the highest level with the project placing 2<sup>nd</sup> in its category for this year's NSW IPWEA 2019 Engineering Excellence Awards receiving a highly commended award.



## Highlights

### Tocumwal's Library Extension: Clean & Green

Twenty-one years after the construction of the Tocumwal Library: Library staff, Councillors and Tocumwal residents celebrated the opening of the long awaited extensions to the Tocumwal Library. An extension funded by the Council with the assistance of NSW State Government grants. Our oldest and busiest Library included in the extension is a community meeting room and space for library program activities.

Tocumwal's library is the first Council facility used by the general-public which includes battery storage, adding therefore, to the environmental and operational sustainability of the service.



### Town Landscape Plans



The installation of new town entry signs at Berrigan and Barooga marks the culmination of a journey commenced June 2011 at Berrigan Shire Future's Conference. Eight-years-ago all the towns in the Berrigan Shire told the Council that they would like to see the entrance to their town upgraded.





A vision that became a priority project and initiative of [Berrigan Shire 2022](#) and the subsequently reviewed [Berrigan Shire 2023](#) and [Berrigan Shire 2027: Community Strategic Plan](#). Installed this year after extensive consultation and engagement with the Berrigan community is the new town entry sign for Berrigan first identified in the Berrigan Town Landscape Master Plan. The Council's rolling program of town amenity upgrades reflects each town's Landscape Master Plan with more projects scheduled for implementation by the Council and dedicated groups in each community.

## Sustainable Natural and Built Landscapes

### 1.1 Support sustainable use of our natural resources and built landscapes

#### Delivery Program Actions

- 1.1.1 Coordinate strategic land-use planning
- 1.1.2 Coordinate and develop Community Participation Plans in accordance with relevant legislation and the Council's Community Engagement Framework
- 1.1.3 Enhance the visual amenity, heritage and liveability of our communities

Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.1.1.1	Increase community awareness regarding development application process	Development Manager	Improved community satisfaction with Development Services	100%		
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	100%		
1.1.1.3	Commence review of Local Environment Plan	Development Manager	Review undertaken in accordance with statutory requirements	0%		
1.1.2.1	Establish a framework for the development of Community Participation Plans when required to do so by legislation	Development Manager	Additional opportunities will be provided for the community to comment on new Development	100%		

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.1.3.1	Continue Annual Heritage Grants Program	Development Manager	Enhancement of the conservation value of heritage items	100%	●	
1.1.3.2	Continue rolling program of works – town entrances	Engineering Services Manager	Improved visual amenity and attractiveness of our towns and major town entrances	100%	●	All works programmed for current year completed. Landscaping works will continue next financial year.
1.1.3.3	Implement the Tocumwal Foreshore Master Plan	Engineering Services Manager	Sensitive and sustainable development of the Tocumwal Foreshore	100%	●	All works programmed for this financial year completed. Works continue into next financial year for foreshore civil works and tourist facilities building.









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

### Delivery Program Actions

#### 1.2.1 Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife




Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	100%		
1.2.1.2	Participation in roadside vegetation enhancement projects	Development Manager	Enhanced bio-diversity in linear reserves	100%		
1.2.1.3	Undertake tree assessments and establish a tree register	Enterprise Risk Manager		30%		Tree assessments and register gradually being completed. Urban Tree Strategy under gradual development. Carried forward
1.2.1.4	Monitor and undertake as required the control and management of pests	Development Manager	Environmental harms caused by pests will be reduced	100%		

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**1.3 Connect and protect our communities****Delivery Program Actions**

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






Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.3.1.1	Review and implement asset management plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails	Engineering Services Manager	Service levels met as set out in adopted Asset Management Plans	50%		Water and Sewer Plans have been completed. Stormwater, Transport and Corporate and Community Services AMPs are overdue.
1.3.1.2	Design, construct and maintain stormwater systems that safely capture and remove water	Engineering Services Manager	Service levels met as set out in adopted Storm water Asset Management Plan	100%		Programmed capital works completed where not associated with larger project that has been delayed. Maintenance of system up to date.
1.3.1.3	Ensure sewer network is safe and functional	Engineering Services Manager	Sewer networks are managed to maximise operational functions	100%		Sewer network maintained in operational and functional state.

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
1.3.1.4	Continue remediation Tocumwal Foreshore Levee	Engineering Services Manager	A flood levee protection network that prevents inundation of Tocumwal and Barooga from recognized flood levels	80%		Considerable tree clearing and crest gravelling work completed. Some works carried forward to 2019/20 due to unavailability of contractors. Seeking funding for major flood prevention works and further investigation works as a result of consultants assessment of section of levee with sandy foundation.
1.3.1.5	Maintain the safety of Council roads and walkways	Engineering Services Manager	Asset Management Plan identified service levels and standards are met	90%		Roads maintained and improved in accordance with budget
1.3.2.1	Implement the Berrigan Shire Council Waste Plan	Environmental Engineer	Sustainable management of Berrigan Shire Waste Management facilities and services	100%		
1.3.2.2	Deliver township garbage collection and street cleaning services	Environmental Engineer	Instigate & manage a waste collection contract to ensure garbage collection	100%		

## Sustainable natural and built landscapes

## Operational report 2018/19

Completed	On Target	Not on Target	Past Due	Deferred / Not Due	Total
					
13	-	4	-	1	18

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**Delivery Program Monitoring Measures:****Sustainable Natural and Built Landscapes:****Activity Data Development Applications and Construction Certificates**

	<b>July 2018 to Dec 2018</b>	<b>Jan to June 2019</b>	<b>Year to Date Value \$</b>
Development Applications (DA)	160	105	9,570,080
Construction Certificates (CC)	110	73	*186,997,544
Complying Development Certificates (CDC)	57	12	2,088,532
Local Activity (s.68)	79	46	1,867,311

\* Includes Finley Solar Farm

**Monitoring Measure: Heritage****Indicator- Uptake of Heritage Grant Program**

<b>Heritage Grants</b>	<b>Number / Total</b>
Number of applications received 2018/19	3
Number of applications funded	3
Total value of grants	\$8,794
Number of grants acquitted	3
Compared with the same period 2018	3

**Monitoring Measure: Waste****Indicator: Activity Data Domestic Roadside Waste Collection**

<b>Month</b>	<b>Jul-18</b>	<b>Aug-18</b>	<b>Sep-18</b>	<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>	<b>6-mth Total</b>	<b>YTD %</b>	<b>Target</b>
<b>Volume (m<sup>3</sup>)</b>	320	256	256	320	256	256	1664	50%	≤ 3328
<b>Mass (Tonnes)</b>	120	96	96	120	96	96	624	50%	≤1248.5
<b>Month</b>	<b>Jan-19</b>	<b>Feb-19</b>	<b>Mar-19</b>	<b>Apr-19</b>	<b>May-19</b>	<b>Jun-19</b>	<b>6-mth Total</b>	<b>YTD %</b>	<b>Target</b>
<b>Volume (m<sup>3</sup>)</b>	250	200	200	250	200	200	1300	89%	≤ 3328
<b>Mass (Tonnes)</b>	75	60	60	75	60	60	390	81%	≤1248.5

\* Variance in % due to change in conversion factor m<sup>3</sup> to tonnes. Change also in method of estimating amounts to ensure consistency with EPA Reporting





## 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 2027](#) objectives and strategic actions facilitate the effective governance by Council of Council operations
- 2.2 Strengthen strategic relationships and partnerships with community, business and government

### **Performance Reporting and Review**

Included in this report is a

- Snapshot of Council programs and activities that, in the past 12-months, have contributed to the Council's [Delivery Program](#) and Strategic objectives.
- Traffic light review of Operational Plan 2018/19 Good Government actions; and
- An overview of Council's performance against Good Government [Delivery Program](#) key performance indicators and [Financial Strategy 2016](#) key performance indicators.

# Highlights

## Financial Fast Facts

<b>Overall performance</b>	
Operating surplus	\$4.1 m
Operating deficit before capital grants and contributions	\$0.5 m
<b>Revenue and expenses</b>	
Total revenue	\$24.9 m
Total expenses	\$20.8 m
<b>Cash and investments</b>	
Investments, Cash and Cash equivalents	\$35.4 m
<b>Balance Sheet</b>	
Total assets	\$285.0 m
Total liabilities	\$4.8 m
Total equity	\$280.2 m
New assets 2018/19	

## Strategic Partnerships

The Council through its Section 355 Committees, sponsorship of economic development projects via its events program, membership of Local Government NSW (LGNSW), RAMJO (Riverina and Murray Joint Organisation of Councils), Murray Darling Basin Association, Cobram-Barooga Tourism; Goulburn Valley Fruit Fly Project invests Council resources in partnerships focused on whole-of-government/whole-of-regional development and advocacy. Working to ensure that the product strengths of our LGA are recognised on both sides of the border.

For example, Council's partnership with Cobram-Barooga Tourism gives effect to the Council's sports Tourism Strategy and Economic Development Strategy – Council Strategies that aim to bring to Barooga and Cobram sporting and regional Australia related events. The success of this partnership in the past 12-months led to the hosting of a round of Australian Beach Volley Ball Championships, and the hosting of the inaugural Wheelchair Rugby Country Classic in Cobram-Barooga; with more national and state-level events secured for the upcoming 12-months.



Image: Cobram Courier

# Highlights

## Emerging Leadership Program

For several years now, the Berrigan Shire Council has focused on developing our staff as leaders. Initially, we focused on the management group and after witnessing the benefits of this program, looked to those staff working at higher levels within the organization who had the potential to progress, and develop as leaders.

Through Jane Harris of Regional Leaders Australia (RLA), twelve staff enrolled in the Emerging Leadership Program. The program included in-depth workshops over 12 months as well as individual coaching sessions.

*"Transforming emerging and aspiring leaders is a strategic imperative for all businesses. This program enables high potential individuals to take control of their career and activate their leadership potential. Throughout the program, participants will develop key strengths to transition from independent contributors to successful managers, building core leadership capability."*

- Jane Harris, RLA

The first workshop began on 11<sup>th</sup> July, 2018. The 12-month program addressed:

- Defining leadership and transitional change;
- Communicating with impact;
- Activating the leader within;
- Mastering personal performance;
- Building authentic relationships;
- Essentials of team effectiveness;
- Managing conflict;
- Leading teams





## Good Government



### 2.1 Berrigan Shire 2027 objectives and strategic actions facilitate effective governance by Council of Council operations and reporting

#### Delivery Program






2.1.1 Council operations, partnerships and coordination of resources contribute toward the implementation of Berrigan Shire 2027

2.1.2 Meet legislative requirements for Council elections, local government and integrated planning and reporting





2.1.3 Council operations and financial management support ethical, transparent and accountable corporate governance

Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation of Berrigan Shire 2027	Strategic and Social Planning Coordinator	Co-production of local services	100%		Anti-Bully Project, Youth Week and Blues on the Beach Projects developed in partnership with local residents, and agencies. Projects that contributed to implementation of Berrigan Shire 2027 Strategic Outcome Supported and Engaged Communities. Provided information and support for community groups preparing Stronger Country Communities Applications on Berrigan Shire 2027 Objectives.
2.1.2.1	Provide facilities and support including financial to the elected Council	General Manager	The leadership skills, experience and knowledge of Councillors is used	100%		Facilities and support being provided as required.



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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.2.2	Implement and further develop the Berrigan Shire Integrated Management System	Enterprise Risk Manager	Standardised documentation and review of Council operations	70%		IMS being expanded to include HR procedures and Chain of Responsibility procedures. Ongoing development and review of IMS will see a gradual expansions of the documented system.
2.1.2.3	Implement 2015 - 2019 Fit for the Future Improvement Plan (FFF)	General Manager	A sustainable Council	100%		All Fit for the Future Improvement Plan items included in Delivery Program
2.1.3.1	Coordinate Council investments, financial management, financial operations and processing	Director Corporate Services	Effective management of Council investments and finances	100%		Interim audit complete. Migration to Bendigo Bank complete.
2.1.3.2	Monitor and respond to change in the Financial Governance, Regulatory and Reporting Frameworks	Director Corporate Services	Council operations comply with relevant frameworks	100%		Code of Conduct adopted, Code of Meeting Practice adopted. Alcohol-Free Zones renewed. Responded to proposed guideline issued by Information and Privacy Commission re: Returns of Interests.
2.1.3.3	Deliver responsive customer service	Director Corporate Services	Improved customer satisfaction and reduction in complaints measured by customer survey	100%		Council's customer service and communication functions are working well The Bendigo Bank agency has impacted on service delivery elsewhere and requires constant management.


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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.3.4	Conduct service review and develop the Corporate Services Strategic Plan 2017 - 2021	Finance Manager	Strategic management and prioritisation of the resourcing and staff requirements Corporate Services	0%		Awaiting progress on HR review
2.1.3.5	Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2017 - 2021	Director Corporate Services	A workforce with the competencies needed to implement the Council's 4-year Delivery Program	100%		The second tranche of the leadership development program is nearly complete. Implementation of the LGNSW Capability Framework is now over 90% complete. Design Engineer positions have been filled. Responsibilities for human resource management have shifted to improve delivery.
2.1.3.6	Provide Information technology and associated support for Council operations	Director Corporate Services	Efficient operation of Information Technology Systems supporting other Council Services	100%		ICT Strategic Plan adopted and being implemented.
2.1.3.7	Coordinate the delivery and management of Shire records and communications	Director Corporate Services	Effective records management system	100%		Funding for an Electronic Document and Records Management System (EDRMS) has been included in the draft 2019/20 budget. Records Management training for key staff was rolled out in June.

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.3.8	Maintain and sustainably redevelop existing infrastructure and community assets	Director Corporate Services	Council owned community infrastructure and assets are sustainably maintained and developed	100%		Berrigan Netball Courts complete. New scoreboard at Berrigan Sportsground is complete. Tocumwal Library extension is open with only minor works still to do. New Tocumwal walking track is complete. Skate facility at Rotary Park in Finley is complete. Tenders for Berrigan War Memorial Swimming Pool and Finley School of Arts have been awarded. Tender for Finley Showgrounds kiosk and change rooms has been assessed and will be awarded in July. Design work on the Tocumwal Recreation Reserve building is underway. Consultation on proposed work at Railway Park in Finley is underway. Preliminary designs for Hayes and Apex Parks have been prepared and await Council consideration.
2.1.3.9	Coordinate and manage maintenance and renewal of Council plant and equipment	Engineering Services Manager	Ongoing maintenance and renewal of Council plant and equipment	100%		Plant Maintenance up to date. Delivery of renewal program progressing

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.1.3.10	Coordinate the ongoing review and development of Council and Operational Policies and procedures	Director Corporate Services	Regular review and update of Council policies and associated operational procedures	100%		In 2018/19 Council has adopted policies for Undetected Leaks. Information and Communication Technology and Debt Management and Hardship. It reviewed and re-adopted policies for Permanent Water Saving Rules, Waste Collection and Disposal, Investment and Outdoor Dining and Footpath Trading. A new Human Resources Manual has been adopted starting with modules on recruiting, on-boarding and performance appraisal

## 2.2 Strengthen strategic relationships and partnerships with community, business and government

### 2.2.1 Participate in networks that promote regional and cross-border collaboration, planning and service delivery






Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.2.1.1	Develop resources and establish partnerships that improve local assessment of social and economic implications of regional and inter-governmental decision-making on Shire residents, business and Council operations	Strategic and Social Planning Coordinator	Accurate, accessible information about regional and local social and economic conditions	100%		Reviewed and provided comment on the Draft Murray River Strategy - Dept of Planning Strategy for the management and development Murray River - Riverine Land. Commenced mapping exercise of existing strategic plans, relations and partnerships to inform the development of LSPS.

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
2.2.1.2	Actively lobby all levels of government and industry re: Murray Darling Basin Plan	General Manager	Improved economic and social outcomes for the Shire's irrigators and communities	100%		Attended MDBA briefing session

## Good government

### Operational Plan 2018/19 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
14	1	-	1	-	16

### Delivery Program Monitoring Measures: Good Government

#### Organisational Capacity

	1 July 2016 to 30 June 2017	1 July 2017 to 30 June 2018	1 July 2018 to 30 June 2019
Staff Turnover exc. Casuals	8.00%	10%	12.7%
Length of time unfilled	Average 3 weeks	Average 4 weeks	Average 3 weeks
Skilled vacancies	11	4	3
Managerial vacancies	1	0	1

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**Monitoring Measure: Financial Strategy 2016 Key Performance Indicators**

<b>1. Operating Performance</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Operating Revenue (excl. Capital) - Operating Expenses	**	**	0.0 %
Operating Revenue (excl. Capital Grants & Contributions)	**		
<b>Indicative Target:</b> An operating performance ratio greater than 0% across any five-year period. N/A – not available until the end of a Financial Year			

<b>2. Unrestricted Current Ratio</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Current Assets less all External Restrictions	**	**	2
Current Liabilities less Specific Purpose Liabilities			
<b>Indicative Target:</b> An Unrestricted Current Ratio of at least 2x			

<b>3. Rates, Annual Charges, Interest &amp; Extra Charges Outstanding</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Rates, Annual & Extra Charges Outstanding	**	**	
Rates, Annual & Extra Charges Collectible	**	**	8.0 %
<b>Indicative Target:</b> Outstanding rates, annual and extra charges percentage to remain under 8% as of 30 June each year			

<b>4. Building and Infrastructure Renewals Ratio</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Asset Renewals (Building, Infrastructure & Other Structures)	**	**	100% +
Depreciation, Amortisation & Impairment	**		
<b>Indicative Target:</b> Building, Infrastructure & other Structure renewals Ratio to remain over 100% on average over the life of the LTFP. When setting this target the council should consider that asset replacement is often lumpy - with large changes in asset renewals depending on the needs of the time. The Council should consider its performance on this measure over no shorter than a 10 year periods and preferably longer.			

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<b>5. Infrastructure Backlog Ratio</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Estimated cost to bring Assets to a satisfactory condition	**	**	0.0 %
Total value of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	**		
<b>Indicative Target:</b> Infrastructure Backlog Ratio to remain at less than 2% at all times			

<b>6. Capital Expenditure Ratio</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Annual Capital Expenditure	**	**	1.0
Annual Depreciation	**		

<b>7. Debt Service Cover Ratio</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Operating Result before Interest & Dep. exp (EBITDA)	**	**	2 x
Principal Repayments + Borrowing Interest Costs	**		

<b>8. Cash Expense Cover Ratio</b>	<b>Amount ,000 2018/19</b>	<b>Performance 2018/19</b>	<b>Financial Strategy Target</b>
Current Year's Cash & Cash Equivalents (incl. Term Deposits)	**	**	3 months
Operating & financing activities Cash Flow payments	**		
<b>Indicative Target:</b> Cash expense cover ratio is to be no less than 3 months			







## 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 2017 - 2021](#) 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 2018/19](#) 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

### Finley Skate Park



Finley's new skate park is now open. The culmination for the council and the Skate Park's small group of supporters of a long held dream. Identified by the Council and its Youth Development Committee from a survey of young people conducted in 2012. After the disappointment of missing out with previous applications for funding the success of the Council's application for funding under the NSW

Government's Stronger Country Communities program was welcomed and a cause for celebration. A pavement style skate park concrete park suited to scooters, skateboards and BMX bikes Finley's new Skate Park valued at \$211,800 is a Berrigan Shire Council and the NSW Government funded project

### Australia Day

Held in Tocumwal the recipients of the Berrigan Shire 2019 Australia Day Awards were: Citizen of the Year Berrigan's David Woodward; Junior Citizen of the Year Riley Nolan also of Berrigan with achievement in sport recognised by the awards to Barooga's Ray Emerson and Steffi Vogel. With Ray's achievements in the sport of Lawn Bowls recognised as Berrigan Shire Sportsperson of the Year and Steffi's golf prowess acknowledgment of Steffi as a worthy recipient of the Junior Sportsperson of the Year Award. Also recognised in the Australia Day Honours List with a Medal of the Order of Australia was Barooga's John Bruce: Councillor John Bruce OAM.



Pictured at this year's Awards are the recipients of the Berrigan Shire Community Group of the Year Award: the Tocumwal Lions Club recognised for their continuing and past 45-years of service.

## Library Programs



Tired of your old Gum Boot, school holidays can sometimes leave parents and kids with a sense of 'what can we do' and 'I am bored'. This year our libraries ran a number of programs for young and old. These included our popular and regular programs and activities Story Time; Knitters and Knatters; and the annual International Women's Day Luncheon. If you are not already a member or are a member and have not visited for while please do so. As at our libraries you can borrow a book, learn new skills, catch up with friends, watch a movie; or decorate your gumboots.

## Barooga Adventure Park

A multi-stage project completed in December 2018 was stage one of Barooga's new Adventure Park.

Stage one works included: a rope tower; double flying fox; and basket swing with this stage funded by the NSW Government under Round One of the Stronger Country Communities Program.

Stage 2 work funded as part of the NSW Government's Round Two of the Stronger Countries Community Program was completed in May 2019.



Included in this stage is the climbing tower, tubular slides, in-ground mini-trampolines, cubby house and swings, and associated landscaping.

The Council has been successful in securing funding to complete stage three, which includes park furniture, shade, and a junior water-play area.

## Supported and engaged communities

### 3.1 Create safe, friendly and accessible communities



#### Delivery Program Actions

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

Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	100%		The extension of Tocumwal Library will allow for an increase in the number and the scale of children's activities held at that venue. A new playground at Barooga and a new splash park at Tocumwal have expanded the recreation options available for children in Berrigan Shire. The Skate Park at Finley is expected to boost participation in skate-related activities
3.1.1.2	Implement Children and Families Strategy 2015 - 2019	Strategic and Social Planning Coordinator	Local projects and services support the attraction and retention of families and young people	100%		Commenced review of Children's and Families Strategy - initial feedback from current providers suggests that a desktop review of services and service based interviews best approach.

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.2.2	Implement the Active Ageing and Disability Inclusion Plan	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	100%		Two need projects commenced with providers aimed at changing community attitudes and strengthening inclusion. The Access at Glance Project - initial meeting reconvened and will include consumer representatives a Partnership with Ability Links Intereach. Also Dementia Friendly Communities Project initiated by Finley Regional Care - Steering Group formed and Terms of Reference Developed
3.1.2.3	Provide recreation facilities which support active lifestyle and ageing in place	Director Corporate Services	Council recreation facilities support active lifestyle and ageing in place	100%		Continuing. Council is supporting Lifeball at the Finley War Memorial Hall. New walking/cycling paths at Tocumwal are now complete and a spine path on the Tocumwal levee is under construction.

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.3.1	Promote the social and economic wellbeing of Shire residents through implementation of Disability Inclusion Plan, social planning and community development activities	Strategic and Social Planning Coordinator	Annual program of social planning and community development activities implemented	100%		Youth Week held with Youth Committee recruited from Cobram Anglican School - this was the first time that a Youth Week event was held in Barooga - taking advantage of the timing of Victorian and NSW School holidays. Successful event attended by upwards of 50 young people. Blues on the Beach - community development activity in partnership with Strawberry Fields Group - provided opportunity to work with local services - Intereach, Moira Food Share on drought relief support and assistance.
3.1.4.1	Ensure potable water and sewer network is safe and functional	Engineering Services Manager	Safe potable water for human consumption and health Water and Sewer networks are managed to maximise operational functions	100%		Water and Sewer networks maintained in a safe and functional state.
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	100%		
3.1.4.3	Coordinate and facilitate local emergency management committee	Engineering Services Manager	Committee coordinated and facilitated	100%		Meetings facilitated as programmed.

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.1.4.4	Develop and maintain local cemeteries and associated infrastructure	Director Corporate Services	Cemeteries progressively developed to meet demand. Routine maintenance conducted	100%	●	Toilets now available at all four cemeteries - addressing issue raised consistently by the public.
3.1.4.5	Control and promote responsible ownership of companion animals	Development Manager	Negative impacts & disturbance caused by companion animals reduced	100%	●	






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




### Delivery Program actions

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






Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	100%		Loans decreased 1469 during 4th quarter compared to 2018. Door Count decreased by 492 during 4th quarter compared to 2018. Loans increased in Borrowbox to 968 during 4th quarter. Annual Comment: Overall 2018/19 year difference in loans across the desk was picked up by Borrowbox loans which totalled 3991 with 303 Users and 59 Active Users. Library membership 4484. Annual 2018/19 Loans : 26521 Annual 2018/19 Door Count: 24957 Successful events IWD, NSS, author Dr James Donaldson and Noel Braun, Holiday Programs and the weekly Scrabble, MahJong, class visits, Story times and Knitters meetings Funding and online learning by BeConnected assisted Seniors monthly film afternoons have become an anticipated social occasion in each Branch.

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
3.2.1.2	Strengthen community engagement and participation in Council activities	Strategic and Social Planning Coordinator	Increased resident engagement in Council activities	100%		Commenced community engagement Finley Railway Park and Lewis Crescent Residential Subdivision. Online survey is being conducted.
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	100%		Contribution to South West Arts for 2018/19 paid. Snugglepot and Cuddlepie exhibition toured libraries between November 2018 and February 2019. Council participating in a South West Arts auspiced program to develop an arts trail in Finley.
3.2.2.1	Coordinate and align community projects and activities with township masterplans	Strategic and Social Planning Coordinator	Increased resident engagement in town plan development and implementation	100%		Town Master Plan projects are being progressed - still more work to be done to promote the plans as a blue print or opportunity for community groups to leverage support for their projects.

## Supported and engaged communities

## Operational Plan 2018/19 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
14	-	-	-	-	14

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**Delivery Program Monitoring Measures: Supported and engaged communities****Indicator: Community Events and Engagement**

<b>Activities</b>	<b>July 2018 to Dec 2018</b>	<b>Jan 2019 to June 2019</b>
Community events held in partnership with other services	<ul style="list-style-type: none"> <li>• Childrens Week 4 events</li> <li>• Drought – Farm Management Workshop 2 events</li> </ul>	<ul style="list-style-type: none"> <li>• Youth Week Event</li> <li>• Anti-Bullying Workshops x4 Local Football &amp; Netball Clubs</li> <li>• Drought Project – Meet &amp; Greet Luncheon for Drought Support Worker</li> <li>• Blues on the Beach – Local Service Expo</li> </ul>
Community Engagement activities	<ul style="list-style-type: none"> <li>• Street Stalls/ Online Surveys – 2 online polls</li> </ul>	<ul style="list-style-type: none"> <li>• Berrigan Street Tree Poll</li> <li>• Finley Railway Park Consult Commenced</li> </ul>

**Indicator: Face Book Analytics: Social Media Engagement**

	<b>01/07/18 - 31/12/18</b>	<b>1/01/19 – 30/06/19</b>	<b>Total</b>
<b>The total number of people who engaged with Council's Page.</b> Engagement includes any click or story created. (Unique Users)	52,632	60,313	112,945
<b>Organic Reach</b> The number of people who had any content from your Page or about your Page enter their screen through unpaid distribution. This includes posts, check-ins, social information from people who interact with your Page and more. (Unique Users)	436,358	525,345	961,703

**Indicators Life-long Learning June 2018 – June 2019**

Library events number of participants	2,670
Door Count	24,957
Library loans	26,521
Users (Members)	4,484
WIFI (Login / Devices)	Logins:1,900 Devices:1,145
Loans (e-audio and e-books) + e magazines	3,991







## 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 Strengthen and diversify the local economy through investment in local jobs creation, and innovation
- 4.2 Diversify and promote local tourism
- 4.3 Connect local, regional and national road, rail and aviation infrastructure

Our traffic light review of [Operational Plan 2018/19](#) actions describes whether Council in the past 12 months has done what it said it would do and if not Officer comments provide guidance on why not?

## Highlights



eateries in town. Council's sponsorship ensures that trainee professional golfers experience the quality of our courses, turning them into advocates for our courses and region.

## Event Funding

Berrigan Shire Council entered into a three-year event funding agreement with the PGA to host the PGA Southern Division Trainee Championships at Tocumwal until 2021. The first three-year funding contract entered into following changes to the Event Funding program designed to encourage an extended stay in the quieter times. Ironing- out the peaks and troughs in visitation. Conducted during May each year the Championships bring 170 golfers to Tocumwal for one week. With the golfers using commercial accommodation and dining, not only at the Golf Club but also at the other pubs and

## Tourism Network Luncheons

In June 2018 the Berrigan and Moira Shire Councils brought their tourism business operators together for a networking luncheon. The first luncheon held at the Cobram Barooga Golf Club was used to brief local businesses on the Councils' sports tourism partnership. A partnership between the two Councils, Cobram-Barooga Business Tourism, and Sports Marketing Australia.

A successful event, which is now a quarterly fixture. Recent topics include:



- Inclusive tourism and how accommodation providers can prepare for the region to host the Tri-State Games in 2020 and 2021,
- A briefing for local businesses on Murray Regional Tourism Destination Management Plan; and a presentation from
- Stefano DePieri who helped to celebrate 15 years of the Farm Gate Trail.

# Highlights

## 2019 Berrigan Shire Business Awards

The re-launched Berrigan Shire Business Awards 2019 saw a return to the original premise of the Awards: the promotion and highlighting of local businesses. Nominations for the *Made in Berrigan Shire* and *What's new in Berrigan Shire* opened in November 2018 with nominations received from a cross-section of the community. The judging panel - three external and one local - selected their group of semi-finalists from the written submissions. The semi-finalists presented their business to the judges who then went on to choose their finalists. All finalists created a short video about their business, with the video series also launched on the evening of the Business Awards Gala Dinner in April 2019.

This year's winners were:

- Mowbray Farm, Berrigan in the Made in Berrigan Shire category; and
- The Tattersall Hotel and Tocumwal Motel in the What's New in Berrigan Shire category.

## Tocumwal Splash Park



Part of a \$3.2 million Murray River Experience project funded by Restart NSW the Council and community.

The long-awaited opening of the Tocumwal Splash Park took place on December 21, 2018 just in time for the busy holiday period and our exceptionally hot (January 2019) sending some holiday campers back home prematurely counter-balanced by reports from main street businesses that the splash park saved what could have been a disastrous trading month. As customers, with friends and family, chose to use the splash park rather

than seeking shelter from the heat at home.

Locals also made great use of the splash park coming out in the evenings during the school term and using it as a fun venue for birthday parties. Anecdotally the splash park attracts day trip visitors from what is a large regional catchment encompassing Cohuna, Deniliquin, Narrandera, Lockhart, Albury-Wodonga, Wangaratta and Shepparton.





## Diverse and resilient business

### 4.1 Strengthen and diversify the local economy through investment in local jobs creation and innovation





#### Delivery Program actions

4.1.1 Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs


4.1.2 Support local enterprise through economic and industry development initiatives

Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.1.1.1	Implement Berrigan Shire Economic Development Plan 2017 - 2021	Economic Development Officer	Economic Development Plan developed	100%		All action items in the Economic Development Strategy are regularly reviewed and are addressed as required. Specific actions that have been addressed this quarter include actively liaising with Council planning staff on new developments, delivery of the new concept for the Business Awards Liveability Video project and the Finley High School Youth Futures Expo.
4.1.1.2	Develop industry profiles informed by strategic analysis of local conditions and relative competitive advantages	Economic Development Officer	Conditions that support or inhibit the comparative growth and competitiveness of local businesses are identified	100%		Industry consultation complete however development of document was delayed due to other major projects need to be completed. Carry forward 2019/20

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.1.1.3	Support collaborative planning, shared resourcing in local industry promotion of business and infrastructure development projects	Economic Development Officer	Industry groups, potential employers and local business have relevant information on industries and local skills	100%		Post production is complete and the videos have been delivered. Council has decided to delay the launch of the video until August or September 2019 as the Business awards Videos have recently been launched.
4.1.1.4	Continue the development and marketing Tocomwal Aerodrome Industrial Precinct	Economic Development Officer	Development of the Airpark	100%		Social Media for the Airpark has continued on a regular basis although promised content from the Airport Users group has not been very forthcoming.
4.1.2.1	Promote the development of business support groups / networks within the Shire	Economic Development Officer	Active business groups / networks contributing towards local jobs and business growth	100%		The Chamber Presidents group met in April, however the June meeting was postponed as less than half the group was available for the meeting. The Tourism Network lunch in March was a booked out event.
4.1.2.2	Convene regular meetings of industry support groups and business networks in the Shire	Economic Development Officer	Forum for local business and Council to identify and resolve issues of common concern	100%		Regular meetings have been convened as planned

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.1.2.3	Recognise excellence in local business and industry	Economic Development Officer	Excellence in local business and industry is recognised by peers	100%		The 2019 Business Awards presentation night was held on the 17th of April. The new concept was well received with 49 nominations over the 2 major categories and 17 nominations in the People's Choice Award. 12 businesses attended the panel interview day at the Tocumwal Golf Club and 8 Businesses were selected as finalists and had promotional videos made of their business. The videos were launched on the presentation night and the winners were announced.







## 4.2 Diversify and promote local tourism



### Delivery Program actions

#### 4.2.1 Implement the [Berrigan Shire Tourism Strategy](#)

#### 4.2.2 Partner with regional Tourism Boards

Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.2.1.1	Invest in infrastructure that will add value to and increase the competitiveness of the Shire's Visitor Economy e.g.: Redevelopment of the Foreshore Reserve	Economic Development Officer	Local operators develop new Visitor Economy product and services	100%		The popularity of the Barooga Adventure Park continues to grow and has become a major drawcard for families on the weekends. Barooga businesses have reported increased patronage that is directly related to use of the adventure park.
4.2.1.2	Partner with industry and other levels of government on securing investment needed for Ports of the Murray and Murray River Adventure Trail Projects	Economic Development Officer	New Visitor Experiences	100%		Work continues on the THAM project to secure artist impressions of the recommendations of the Hirst report
4.2.1.3	Provide support to event proponents and organisers	Economic Development Officer	Increase in the number of successful events, proponents and organisers Increased attendance local events	100%		Council is continuing to work with SEGRA, the Tocumwal Air Show and the National Gliding Championships Committees to deliver major events in the region.
4.2.1.4	Facilitate local industry review and update of digital content and marketing	Economic Development Officer	Digital content will be accurate	100%		The design work for the updated digital platform is nearly complete and we continue to work with MRTB and Moira Shire on this project

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Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.2.2.1	Membership of regional tourism boards established to increase visitation and economic activity in the Murray Region of NSW and Murray River towns	Economic Development Officer	Regional and interstate marketing and promotion of Shire's tourism products and services	100%		Attended the DNSW and MRTB Tourism Managers Forum in Albury in May and also attended the Visitor Servicing workshop in Moama in may.
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	100%		The key event delivered in this quarter was the Darts Tournament and the event impact model suggests the value of this event to be in excess of \$400K. Accommodation in the area was heavily booked for the weekend and venues around town were very busy.

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## 4.3 Connect local, regional and national road, rail and aviation infrastructure

## Delivery Program actions

## 4.3.1 Develop and promote Berrigan Shire regional transport and freight infrastructure






DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.1	Develop business case for the development of hardstand and serviced truck parking Tocumwal, Berrigan and Finley	Economic Development Officer	Improved safety and services for transport and logistics industries	0%		
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.2	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	100%		No progress in this quarter- all actions that could be completed this year have been. See annual comment
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.3	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	100%		Council continues to advocate upgrades to the Newell Highway. - All actions planned for the past year have been completed

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DP Action Code	DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
4.3.1	Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.4	Operate the Tocumwal Aerodrome	Engineering Services Manager	Operated in accordance with CASA regulations and Tocumwal Aerodrome Management Plan. Maintained in accordance with Corporate and Community Facilities Asset Management Plan	100%		Aerodrome maintained and operated in accordance with CASA requirements.

## Diverse and resilient business

## Actions Operational Plan 2018/19

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
16	-	-	-	1	17

**Delivery Program Monitoring Measures:**

Diverse and resilient business

<b>Indicator</b>	<b>Activities</b>
<b>Economic and industry development</b>	<ul style="list-style-type: none"> <li>• Partnership with Moira Shire Council Fruit Fly Project: Tree Removal</li> <li>• Sports Australia Audit of Sporting Facilities</li> <li>• Youth Expo</li> <li>• Attended Murrumbidgee Health Careers Forum Wagga Wagga</li> <li>• Back to Business Week with Edward River Council</li> </ul>
<b>Tourism and events</b>	<ul style="list-style-type: none"> <li>• Conference Bids x 2 (SEGRA and Water Utilities)</li> <li>• THAM Project</li> <li>• Established Tourism Network Luncheons Moira Shire, Berrigan Shire and Federation Councils</li> <li>• Other Community Events – Non Council</li> <li>• Strawberry Fields</li> </ul>
<b>Regional freight infrastructure</b>	<ul style="list-style-type: none"> <li>• Advocacy Tocumwal Intermodal – Transport NSW Planning</li> </ul>







# 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 2018/19 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.

**Table 1: Summary: Government Information (Public Access) Act**

Reviews carried out by Council	Nil
Information made publicly available	Nil
Total Number of applications received	2
Number of Applications Refused Wholly	-
Other Public Interest considerations against disclosure – Individual rights, judicial processes and natural justice	-
Number of Applications Refused Partly	-
Timeliness – Decided within the statutory timeframe (20 days plus extensions)	2
Invalid Applications	-
Government Information (Public Access) Act 2009 s 125 (1) Government Information (Public Access) Regulation 2011, cl 4	

**Table 2 Government Information (Public Access) Act - 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	Application withdrawn	Total	% of Total
Media	-	-	-	-	-	-	-	-	-	-
Part. Members	-	-	-	-	-	-	-	-	-	-
Private Sector business	-	-	-	-	-	-	-	-	-	-
Not for Profit or Community Groups	-	-	-	-	-	-	-	-	-	-
Members of Public (Legal Represent)	1	-	-	-	-	-	-	-	1	50%
Members of Public (other)	-	-	-	-	-	-	-	1	1	50%
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>100%</b>

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**Table 3 Government Information (Public Access) Act - 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	Application withdrawn	Total	% of Total
Personal Information	-	-	-	-	-	-	-	-	-	-
Access other than personal information)	1	-	-	-	-	-	-	1	2	100%
Access applications – partly personal partly other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>100%</b>

**Table 4 Government Information (Public Access) Act - Timeliness**

	Number of Applications	% of Total
Decided within the statutory time frame	<b>2</b>	<b>100%</b>
Decided after 35 days (by agreement with applicant)	-	-
Not decided within the timeframe (deemed refusal)	-	-
<b>Total</b>	<b>2</b>	<b>100%</b>

**Table 5 Public Interest & Disclosures Act 1994**

Number of public officials who made PIDs	-
Number of PIDs received	-
Of PIDs received, number primarily about:	-
Corrupt conduct	-
Maladministration	-
Serious and substantial waste	-
Government information contravention	-
Local government pecuniary interest contravention	-
Number of PIDs finalised	-
Public Interest Disclosures Act 1994, s 31 Public Interest Disclosures Regulation 2011, cl 4	

**Table 6: Mayor and Councillor Fees**

Mayor and Councillor Fees			
Councillor	Amount \$	Mayor \$	Car Hire (Deduction) \$
M. Hannan	11,811.72	25,774.92	3,590.00
D. Morris	11,811.72	-	-
J. Bruce	11,811.72	-	-
C. Jones	11,811.72	-	-
D. Glanville	11,811.72	-	-
J. Taylor	11,811.72	-	-
R. Bodey	11,811.72	-	-
R. Reynoldson	10,847.00	-	-
Total	\$ 93,529.00	\$ 25,774.92	\$ 3,590.00

**Table 7: Senior Staff Remuneration**

Senior Staff Remuneration	2018 - 2019
Number of Senior Staff	1
Package Component	0
Salary	\$ 207,173
Bonus of other payments (non-salary)	-
Superannuation (Salary sacrifice and employer contributions)	\$ 25,000
Value of non-cash benefits	\$ 4,218
Fringe benefits tax payable for no-cash benefits	\$ 5,918
Total Value of Contract	\$242,304

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**Table 8: Councillor Facilities and Expenses**

Councillor Facilities and Expenses	2018 – 2019
<b>FACILITIES</b>	\$
Office Equipment *	1,180.00
Telephone**	-
Meals & Refreshments at meetings convened by Council	5,500.68
Council Vehicles	23,728.60
<b>FACILITIES TOTAL</b>	30,409.28
<b>EXPENSES</b>	
Telephone - Calls	3,462.59
Conferences & Seminars	5,215.67
Training ^	8,508.99
Interstate Travel ***	-
Spouse/partner/accompanying person expenses	-
Carer or other related expenses	-
Legal expenses	-
Subscriptions	761.36
Insurance	22,204.60
Local Travel	9,338.25
Travel outside the LGA	4,002.11
Miscellaneous	750.33
<b>EXPENSES TOTAL</b>	54,243.90
<b>TOTAL FACILITIES AND EXPENSES</b>	84,653.18

**Reporting Requirement** *Local Government (General) Regulation 2005* cl 217(1) (a) (a1)

\* At the beginning of the new council term all councillors received iPads

\*\* The contracts for Councilors mobile phones include a call allowance. No Councilor exceeds this allowance

^ Includes travel to training

\*\*\* Council's location on the Victorian border informs the Council's Policy on the provision of facilities and payment of expenses for Councilors. Hence it excludes trips to Victoria and the ACT from the definition of interstate.

**Reporting Requirement** *Local Government (General) Regulation 2005* cl 217(1)(b) – (c)

## Disability Inclusion Action Plan 2017 – 2021: Progress Report

### Focus Area Activities – Actions Undertaken

#### **Building positive attitudes actions (2018/19)**

Access at a Glance Project Terms of Reference Agreed and Advisory Group Established as a Partnership with Intereach Ability Links: peer assessors trained in assessing venues  
Successful Application with Cobram-Barooga Tourism and Goulburn Valley Sports (VIC) for Hosting of Tri-State Games 2020 and 2021 (Social Games: An event for Disabled Athletes representing NSW; Victoria and South Australia)

#### **Creating liveable communities actions (2018/19)**

Continued implementation of Berrigan Shire Pedestrian Access and Mobility Plans – extension of accessible path network  
Construction of family friendly and fully accessible Splash Park, Tocumwal  
Redevelopment of Tocumwal Library – extension increased accessibility of the Library  
Installation of new fully accessible public toilets – Railway Park, Finley and local cemeteries

#### **Supporting access to meaningful employment actions (2018/19)**

Commenced review of human resource operations  
Continued liaison with workplace insurer on improving access to meaningful employment for workers injured at work or outside of work

#### **Accessible systems, information or processes actions (2018/19)**

Upgrade of the Council's website – to meet W3C Guidelines  
Council Progress Reporting – Colour / Descriptive Text used for infographics  
Based on community feedback Council publications (Annual Community Report) high gloss paper not used

# 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) (a9)*



**Table 9 Committees of Management**

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
Berrigan Sportsground Committee
Berrigan War Memorial Hall
Berrigan War Memorial Swimming Pool
Boomanoomana Landcare Committee
Finley Recreation Reserve Committee of Management
Finley Showground Sporting Complex Committee
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

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a6)*

**Table 10 Partnerships, Cooperatives or Other Joint Ventures**

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 Joint Organisation (RAMJO)	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, Edward River and Murray River Councils
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)*

**Table 11 Section 67 Works carried out on Private Land**

Summary Resolutions Section 67 – Works carried out on Private Land
Nil
<b>Reporting Requirement</b> <i>Local Government (General) Regulation 2005 cl 217 (1) (a4)</i>

**Table 12 Statement of Corporations, Partnerships and Trusts**

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest
Nil
<b>Reporting Requirement</b> <i>Local Government (General) Regulation 2005 cl 217 (1) (a7)</i>

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Table 13 Section 356 Grants and Contributions

Organisation	Purpose	\$
Junior Sport & Culture Grants	Per Requests for Donations and Financial Assistance Council Policy	\$600.00
Outstanding student awards	Annual Support for Local Schools	\$350.00
Berrigan Tennis Club	Donation - rates and charges	\$2,096.27
Barooga Sports Club	Donation - rates and charges - Fitness Centre	\$5,818.52
Cemetery honorariums	Maintenance and Operation of the cemeteries	\$21,943.00
Lions Club of Tocumwal	Skate Park Maintenance	\$1000.00
Community Volunteers	Kids Fest Program	\$400.00
NSW Rural Doctors Network	Bush Bursary Program	\$6,000.00
Charles Sturt University	Accommodation Scholarship	\$5,000.00
Event funding program	As per Events Policy	\$ 14,459.00
PGA Trainee Challenge \$7,500.00	Per Events Policy	
YMCA Skate Championships \$3,472.00	Per Events Policy	
Mild2Wild Rod & Custom Club \$3,487.00	Per Events Policy	
Writing Festival		\$174.00
Finley Little Athletics	Youth Week - reimbursement costs re: use of High Jump Mattress	\$100.00
MHA Care	Cobram & District Foodbank Donation	\$5,000.00
Local Government (General) Regulation 2005. cl 217 (1) (a5) & Act Sec 356		

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 2018 to 30 June 2019. NB: Current financial year costs incurred include costs for Matters not yet finalised.

Table 14 Legal Proceedings

Legal Proceedings				
Details of Legal Proceedings	Amount Incurred	Amount Recovered	State of Progress	Result
57	\$ 25,688.89	\$ 5,738.84	-	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.

Table 15 Debt Recovery

Debt Recovery (Outstanding Rates and Charges)		
	Number	\$ Cost
Summons	34	19,427.60
Other Legal Action	23	\$6,261.29
<b>Total</b>		<b>\$25,688.89</b>

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a3)*

Table 16 Rates and Charges Written Off

Rates and Charges Written Off	\$
Ordinary/General Rates / Interest	\$2,677.15
Annual Water Charges / Interest	\$4,254.93
Water Consumption Charges / Interest	\$5,962.22
Annual Sewer / Pedestal Charges / Interest	\$4,386.25
Garbage / Domestic Waste Charges / Interest	\$47.98
Stormwater / Drainage Charges / Interest	\$117.91
Interest / Legal & Other Charges	\$6,701.48
<b>Total</b>	<b>\$24,147.92</b>

Reporting Requirement *Local Government (General) Regulation 2005 cl 132*

Table 17 Swimming Pool Inspections

Swimming Pool Inspections	
Number of inspections of tourist and visitor accommodation	5
Number of inspections of premises with more than 2 dwellings	1
Number of inspections that resulted in issuance a certificate of compliance under s22D of the SP Act	3
Number of inspections that resulted in issuance a certificate of noncompliance under cl 21 of the SP Reg	3

Reporting Requirement *Swimming Pools Act 1992 (SP Act), s 22F(2) Swimming Pools Regulation 2018 (SP Reg) cl 23*

Table 18 Animal Control

	NUMBER
Total Dogs Seized	105
Dogs returned to owner	13
Dogs impounded	92
Dogs released	47
Dogs Sold	15
Dogs Released to organisations to rehome	-
Dogs Euthanized – Unable to rehome	30
Cats impounded	24
Cats returned to owner	-
Cats sold	2
Cats euthanized – Unable to rehome	22
Penalty Infringement Notices Issued – COMP. ANIMALS	39
Penalty Infringement Notices Issued – LIVESTOCK	13
Reportable Dog Attacks	-
Dangerous Dog Declarations	-
Off-Leash Areas in the Shire:	2
Community Education Programs as required Council Bulletin	Info on Council Social Media & Web
De-sexed animals attract a reduced registration fee	
<b>EXPENSE</b>	\$
Companion Animal and Livestock Impounding – Staff Salaries	94,441.44
Companion Animal and Livestock Impounding – Vehicle operating costs	18,144.75
Companion Animal and Livestock Impounding – Telephone expenses	287.20
Dog Food Expenses	854.56
Government Registrations and levies	12,127.68
Other Operating Expenses	8,755.67
Capital Works Improvements to Pound Facility	-
<b>INCOME</b>	
Companion Animal Registration Fee Reimbursement	13,660.40
Penalty Notices – Fines Received	11,172.70

**Reporting Requirement** Clause 217(1) (f) of the NSW Local Government (General) Regulation 2005

Council's *Asset Management Strategy* 2019 – 2029 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 2019 Council's infrastructure assets have a replacement value \$ 344,217.

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 2027](#) 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

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**Table 19 Contracts includes Contracts over \$150,000**

Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
<b>A&amp; T Goldman</b> PO Box 428 COBRAM VIC 3644	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Berrigan Water Cartage</b> 66 Barooga Street BERRIGAN NSW 2712	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Conx Hire</b> 7924 Goulburn Valley Hwy KIALLA VIC 3631	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Craig Congram Livestock &amp; General Haulage</b> 'Jacana Park' FINLEY NSW 2713	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Curry Power Pty Ltd</b> 5 Ponda Rosa Road WESTDALE NSW 2340	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Earth Plant Hire Pty Ltd</b> 4090 Golden Highway ELONG ELONG NSW 2831	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Earthco Projects</b> 35 High Street WOODEND VIC 3442	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Fenhill Pty Ltd</b> 36 - 40 Dean Street TOCUMWAL NSW 2714	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Foxys Backhoe Service</b> 26 – 40 Bruncker Street BERRIGAN NSW 2712	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Hiway Stabilizers Australia Pty Ltd</b> Suite 1 / 4 Ravenshaw Street NEWCASTLE NSW 2302	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Jim Muirhead Earthmoving</b> 299 Broughans Road FINLEY NSW 2713	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Judd &amp; Sons Pty Ltd</b> 84 Benalla Road YARRAWONGA VIC 3730	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Luxton Plant Hire Pty Ltd</b> 5 Advantage Drive DANDENONG SOUTH VIC 3164	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Miller Pipe &amp; Civil Pty Ltd</b> 4 Park Court COBRAM VIC 3644	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Murray River Slashing</b> 116 Kennedy Street HOWLONG NSW 2643	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Necam Pty Ltd</b> 199 Jerilderie Street BERRIGAN NSW 2712	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>O'Loughlin Excavations</b> 774 Campbell Road	<b>T01/18/19</b> Annual Plant Hire Rates for	Schedule of Rates

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**Table 19 Contracts includes Contracts over \$150,000**

Contracts - includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
COBRAM VIC 3644	2018/19	
<b>Pascoe grading &amp; Earthmoving</b> 11 Harley Court FINLEY NSW 2713	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Pipeline Cleaning Services Australia Pty Ltd</b> 12 Adi Avenue MULWALA NSW 2647	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Riverina Stabilisers</b> 381 Murray Street HAY NSW 2711	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Rollers Australia Pty Ltd</b> 14B Lawson Street WAGGA WAGGA NSW 2650	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>RSP Environmental Services</b> 994 Wellington Street STATHFIELDSAYE VIC 3551	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Stabilco Pty Ltd</b> 26 Irwin Road BENALLA VIC 3671	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Stabilised Pavements of Australia</b> 234 Wisemans Ferry Road SOMERSBY NSW 2250	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>The Mining Pty Ltd</b> 6/9 Keith Lane FANNIE BAY NT 0820	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Tribuzi Transport and Plant Hire Pty Ltd</b> 26 Waverly Road BERRIGAN NSW 2712	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Universal Mobile Tower Hire</b> 18 Davis Road WETHERILL PARK NSW 2164	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>359 Transport</b> Lot 64 Greggerys Road BERRIGAN NSW 2712	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>PJM Machinery Pty Ltd</b> 132 Stawell Road HORSHAM VIC 3400	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Glengarleigh Pty Ltd</b> 870 Clear Hills Road OAKLANDS NSW 2646	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>RM Wood Contracting</b> 40 William Street BERRIGAN NSW 2712	<b>T01/18/19</b> Annual Plant Hire Rates for 2018/19	Schedule of Rates
<b>Burgees Earthmoving</b> 147 Hammond Ave WAGGA WAGGA NSW 2650	<b>T02/18/19</b> Supply of Quarry Products for 2017/2018	Schedule of Rates



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**Table 19 Contracts includes Contracts over \$150,000**

<b>Contracts – includes Contracts over \$150,000</b>		
<b>Name and address of Contractor</b>	<b>Contract description</b>	<b>Tendered amount (including GST)</b>
<b>E.B Mawson &amp; Sons Pty Ltd</b> 141 King George Street COHUNA VIC 3568	<b>T02/18/19-</b> Supply of Quarry Products for 2018/2019 Year	Schedule of Rates
<b>A&amp;T Goldman Pty Ltd</b> PO Box 428 COBRAM VIC 3644	<b>T02/18/19-</b> Supply of Quarry Products for 2018/2019 Year	Schedule of Rates
<b>Judd &amp; Sons Pty Ltd</b> 84 Benalla Road YARRAWONGA VIC 3730	<b>T02/18/19-</b> Supply of Quarry Products for 2018/2019 Year	Schedule of Rates
<b>CJ&amp;BB Lawrence Pty Ltd</b> 'Koonara' 360 Lawrence Road TUNGAMAH VIC 3630	<b>T02/18/19-</b> Supply of Quarry Products for 2018/2019 Year	Schedule of Rates
<b>Murray Valley Locating and Electrical</b> 14 Sturt Street, COBRAM VIC 3644	<b>T03/18/19</b> Supply of Electrical Services for 2017/18 Year	Schedule of Rates
<b>PA &amp; JL SCOTT</b> 5 McNamara Street FINLEY NSW 2713	<b>T03/18/19</b> Supply of Electrical Services for 2017/18 Year	Schedule of Rates
<b>Cobram Electrical &amp; Data Pty Ltd</b> 30 Dillon Street COBRAM VIC 3644	<b>T03/18/19</b> Supply of Electrical Services for 2017/18 Year	Schedule of Rates
<b>PBS Power Services</b> 35 Nicholas Drive MOAMA NSW 2731	<b>T03/18/19</b> Supply of Electrical Services for 2017/18 Year	Schedule of Rates
<b>Downer EDI Works Pty Ltd</b> 1 Unwin Street ROSEHILL NSW 2142	<b>T04/18/19</b> INSITU PAVEMENT STABILISATION	\$73,290.00
<b>Fenhill Pty Ltd</b> 32 DEAN STREET TOCUMWAL NSW 2714	<b>T13/17/18</b> Drainage Construction Jerilderie Street, Berrigan	\$554,777
<b>WFBD Pty Ltd</b> 67 Waterford Avenue WATERFORD WA 6152	<b>T14/17/18</b> Design and Construction of Tocumwal Splash Park	\$917,510.00
<b>Downer EDI Works Pty Ltd</b> 1 Unwin Street ROSEHILL NSW 2142	<b>T05/18/19</b> Cut-back Bitumen	\$810,531.28
<b>Kennedy Builders</b> Shop 6, 97-103 Melbourne Street MULWALA NSW 2647	<b>T07/18/19</b> Design & Construction of Tocumwal Library	\$264,410.00
<b>Itron Australiasia Pty Ltd</b> 8 Roseberg Road WINGFIELD SA 5013	<b>T12/17/18</b> Water Meter Replacement and Automatic Meter Reading Network for Berrigan Shire	\$1,406,960.66
<b>Andrew Goldman Excavations Pty Ltd</b> 1843 Murray Valley Highway BURRAMINE VIC 3730	<b>T06/18/19</b> Supply of Roadbase material for Strathvale Road Reconstruction	\$ 300,300.00
<b>Andrew Goldman Excavations Pty Ltd</b> 1843 Murray Valley Highway BURRAMINE VIC 3730	<b>T14/17/18</b> Design and Construction of Finley Skate Park Redevelopment	\$ 180,000.00

Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a2)*

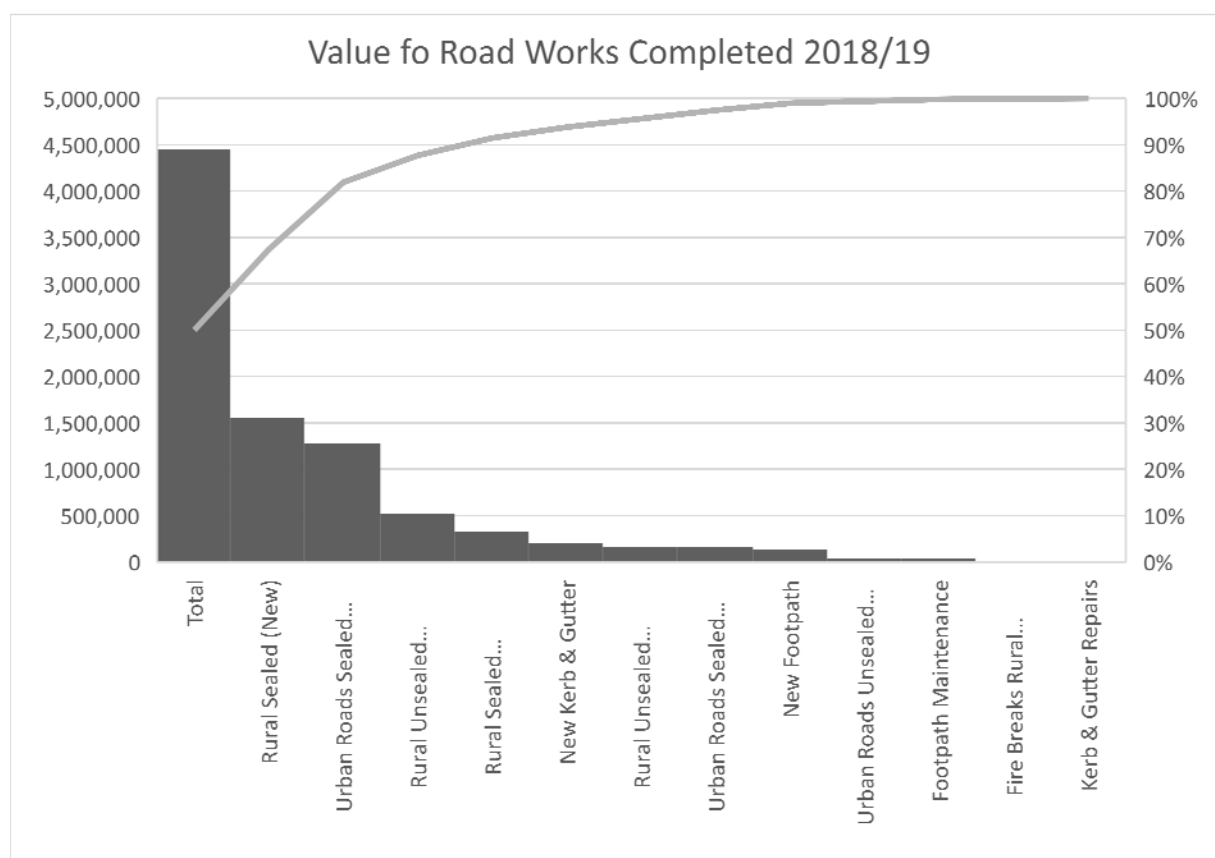
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Council in the past year has continued its commitment to maintain our road and footpath network to a high standard

**Table 20 Value of Road Works Completed**

Value of Road Works Completed		\$
Urban Roads Unsealed (Maintenance)		38,965
Urban Roads Sealed (Maintenance)		1,285,753
Urban Roads Sealed (New)		161,020
Rural Sealed (Maintenance)		331,732
Rural Sealed (New)		1,551,126
Rural Unsealed (Maintenance)		517,946
Rural Unsealed (Maintenance) Re-sheet		164,753
Fire Breaks Rural Unsealed		11,782
Kerb & Gutter Repairs		6,750
New Kerb & Gutter		208,233
Footpath Maintenance		37,003
New Footpath		134,460
<b>Total</b>		<b>4,449,523</b>

**Figure 1 Value of Road Works Completed**



## Water and Sewer

No major capital items were completed in the 18/19 financial year although there were a number of significant smaller asset renewal projects as follows:

**Table 21 Water Services Asset Renewals**

Water Services Asset Renewals	\$
Barooga Water Mains	-
Berrigan Water Mains	70,183
Finley Water Mains	107,638
Tocumwal Water Mains	99,124
<b>Sub -Total</b>	<b>276,945</b>
PV Solar Installation Berrigan Water Treatment Plan	12,804
Standpipe Upgrades	144,413
Fencing	9,412
<b>Value of Water Asset Renewal Works</b>	<b>443,574</b>

**Table 22 Sewer Services Renewals**

Sewer Services Asset Renewal Projects	\$
Telemetry	29,343
Fencing	18,387
Barooga Sewer Mains	4,115
Finley Sewer Mains	12,600
<b>Value of Sewer Asset Renewal Works</b>	

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 \$1,257,000 2018/19 result due to continued increase in water consumption revenue and temporary transfer of high security water. Council's sewer service is returning a small operating deficit of \$ 80,000 on a turnover of \$2.2 million.

## Stormwater Management Plan – Statement of Works 2018 – 2019

Council took out a \$1.63 million (LIRS) Local Infrastructure Scheme Loan in 2014/15 to accelerate its Storm Water Capital Works Program with all works now completed

**Table 23 Major Stormwater Works Completed**

<b>Major Stormwater Works Completed</b>	<b>\$</b>
Jerilderie Street, Berrigan	390,935
Cobram Street, Berrigan	30,723
Hampden Street & Lewis Crescent, Finley	8,491
Tocumwal – various #\$ 72,000 Developer Contributions to assets – new subdivisions	80,647
<b>Value of Works undertaken</b>	<b>510,796</b>

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (e)*

# FINANCIAL MANAGEMENT

After Capital Grants and Contributions the Berrigan Shire Council generated a small surplus for the 2018/19 financial year.

This report provides a brief overview of Council's revenue and expenditure.

Detailed information is included in the Council's audited financial statements which are the final part of this report

After Capital Grants and Contributions the Berrigan Shire Council generated a small surplus for the 2018/19 financial year.

This report provides a brief overview of Council's revenue and expenditure.

Detailed information is included in the Council's audited financial statements which are the final part of this report

# Financial Performance

**Table 24 Financial Performance**

	2015/16	2016/17	2017/18	2018/19
Revenue	\$20.5 m	\$23.9 m	\$24.8	\$24.9
Expenditure	\$18.0 m	\$18.0 m	\$18.5	\$20.8
<b>Surplus</b>	<b>\$2.5 m</b>	<b>\$ 5.9 m</b>	<b>\$ 7.4 m</b>	<b>\$ 4.1</b>
Surplus before Capital grants & Contributions	\$1.5 m	\$3.3 m	\$4.6 m <sup>(1)</sup>	\$0.5 m

Notes: Financial Assistance Grants (FAG) Timing of payments  
 Note 1: 2017/18 Payments in advance recommenced (\$ 2.5m)

## Where did the money come from?

Ordinary rates provide 24% of the Council's revenue, with the total of all rates and charges contributing to 57.3% of total consolidated revenues. The balance is made up of user charges, government grants, interest and developer contributions.

After council rates, charges and interest operating grants (including an advance payment of the FAG) and contributions are the next most important source of revenue.

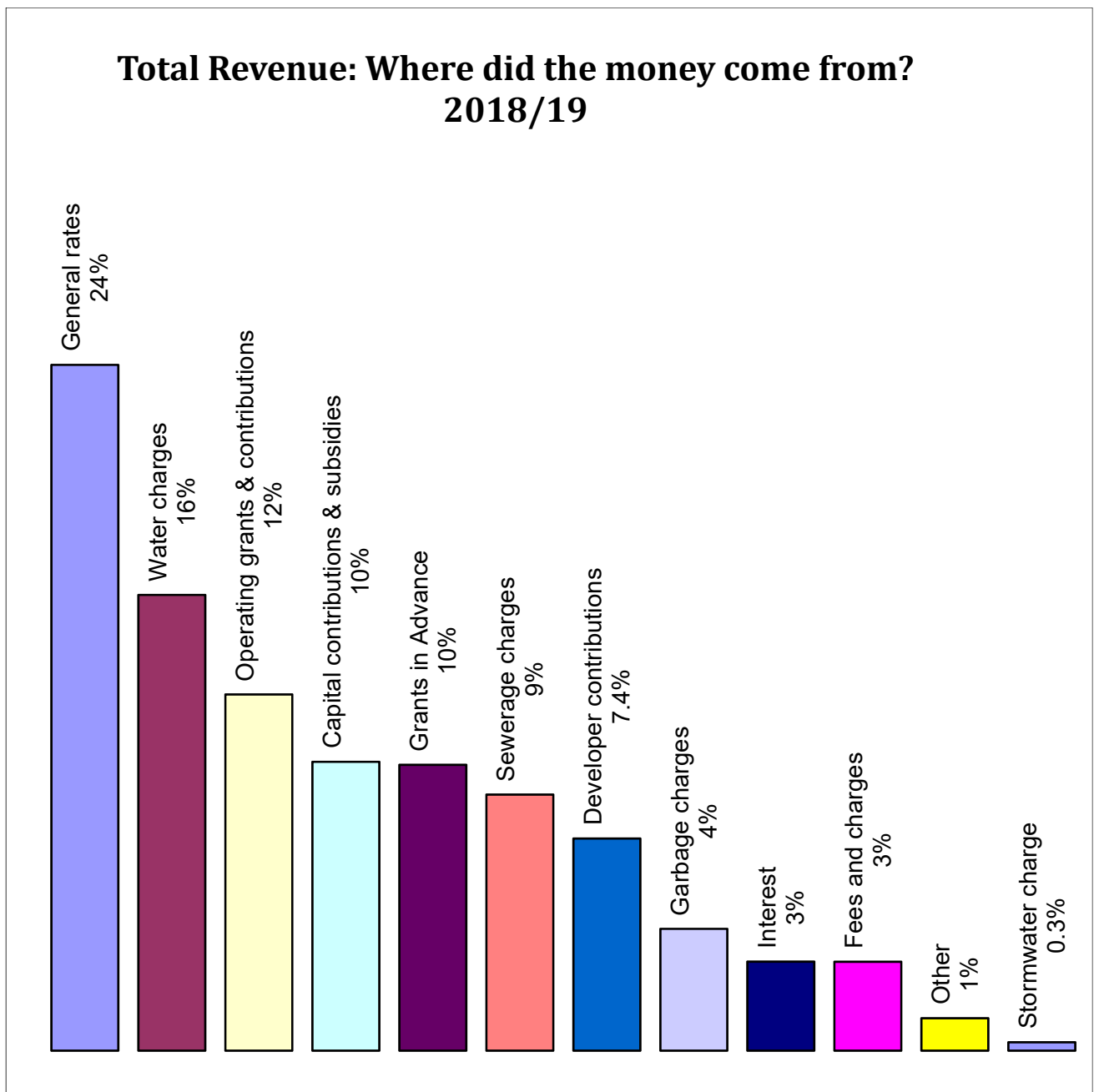


Figure 2 Breakdown of Revenue

# Expenses – How was the money spent?

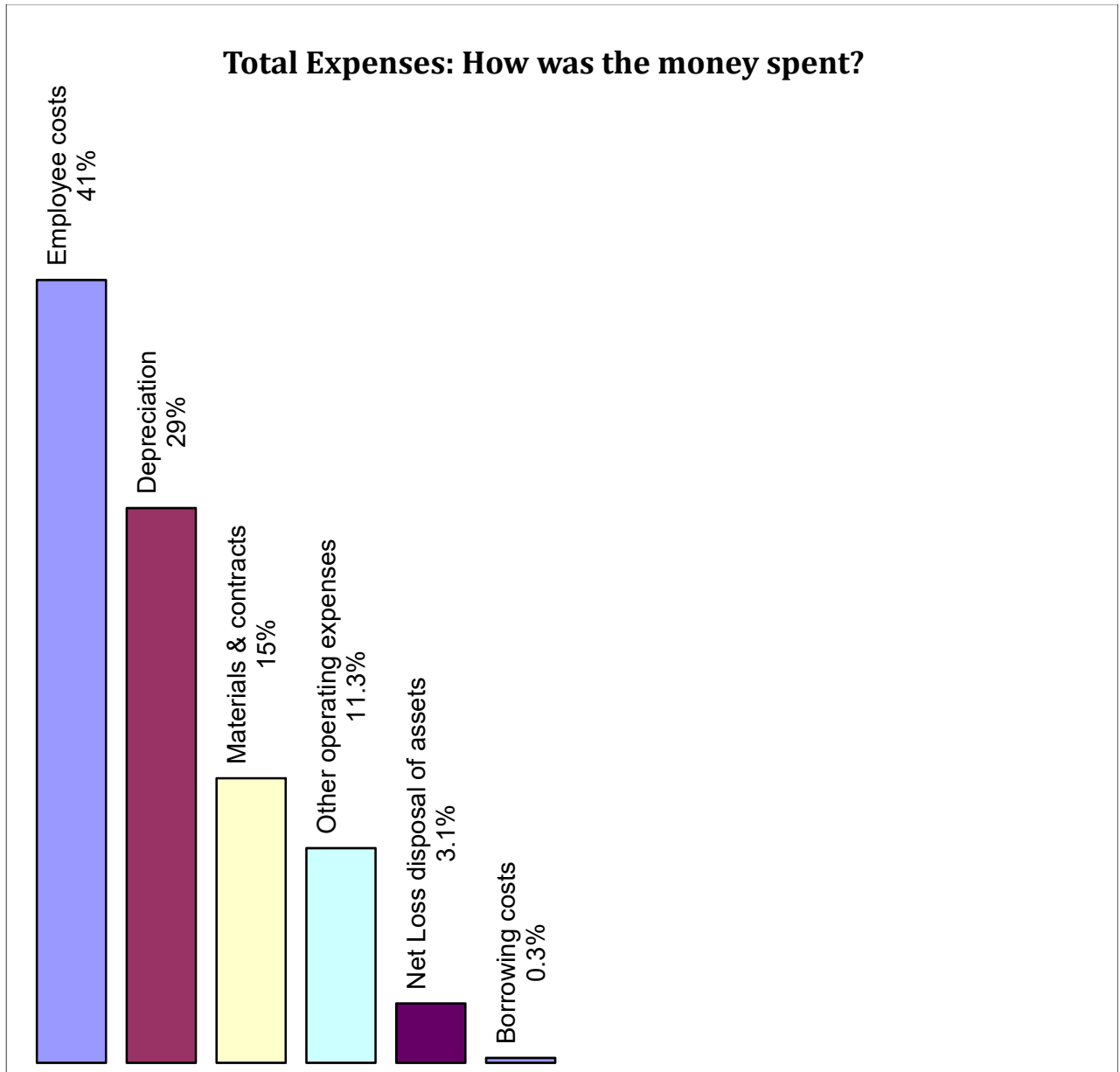


Figure 3 Expenditure



## 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 of \$7.4m plus the revaluation of pre-existing assets net \$ 5.7m. Most of the Council's assets are roads and associated infrastructure.

**Table 25 Balance Sheet**

	2014/15*	2015/16	2016/17	2017/18	2018/19
Assets	\$237.2 m	\$241.2 m	\$254.2 m	\$275.5 m	\$285.0 m
Less Liability	\$6.1 m	\$5.5 m	\$5.1 m	\$ 5.1 m	\$ 4.8 m
Equity	\$231.1 m	\$235.7 m	\$249.1 m	\$ 270.3 m	\$ 280.2 m

\* To account for revaluation of assets 2014/15 restated from previous report

## Assets & Liabilities

**Table 26 Assets and Liabilities**

ASSET	%
Infrastructure, Property, Plant and Equipment	86.8
Investments	9.8
Cash and Cash equivalents	2.6
Receivables	0.6
Inventories	0.2
Other	

**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	57.2
Payables	20.6
Borrowings	17.3
Income in Advance	4.9

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. Income in Advance is prepayments on rates yet to be levied.

## Council's Liquidity, Cash and Investments

Liquidity ratios are used to assess the adequacy of working capital and the Council's ability to satisfy its obligations in the short term. The liquidity ratios indicate that the Council has the ability to pay its debts as and when they fall due. The stability of the ratios indicates the strength of Council's position and are consistent with the strong liquidity position of prior years. A 1-1 or better ratio tells us that Council has sufficient funds to meet its commitments and maintain cash flow.

**Table 27 Cash and Investment Balances**

	2014	2015	2016	2017	2018
<b>Unrestricted Current Ratio</b>	4.04	4.19	7.05	7.24	6.79
<b>Cash &amp; Investment Balances</b>	\$16.3 m	\$21.3 m	\$23.7 m	\$28.7m <sup>(1)</sup>	\$35.4 m#

Note 1: Includes \$2.2 m advance payment of Financial Assistance Grant

# Includes \$2.5 m advance payment of Financial Assistance Grant

	2014	2015	2016	2017	2018
<b>Debt (\$ mil)</b>	\$0.4 m	\$1.8 m	\$1.8 m	\$1.3 m	\$0.99/\$1 m
<b>Capital Expenditure (\$ mil)</b>	\$6.8 m	\$7.3 m	\$7.4 m	\$7.6 m	\$8.4 m
<b>Debt per Capita \$</b>	\$42.32 m	\$215.53 m	\$184.17 m	\$151.31 m	\$112.84 m
<b>% of Assets funded by Debt</b>	0.2%	0.8%	0.7%	0.6%	0.4%

## 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.

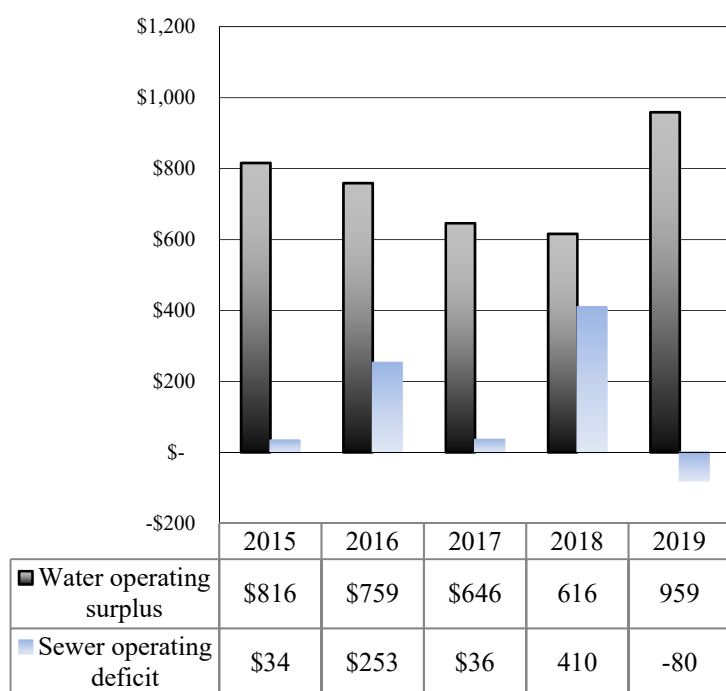
Council took out a loan in 2014/15 - \$1.63m to fund essential stormwater drainage works in Berrigan, Finley and Tocumwal. The interest on this loan is part subsidised by the NSW Government under the Local Infrastructure Renewal Scheme (LIRS).

## 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 to \$959,000 with the 2018/19 result due to a continued increase in water consumption revenue. While Council's sewer service returned an operating deficit of \$80,000.

### Water and Sewer Fund 2018/19 Performance



# AUDITED FINANCIAL STATEMENTS

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# Berrigan Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2019

---

*"Making an even better Berrigan Shire"*



# Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2019

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*"Making an even better Berrigan Shire"*



**General Purpose Financial Statements**  
for the year ended 30 June 2019

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**Overview**

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

56 Chanter St  
BERRIGAN NSW 2712

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

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

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: [www.berriganshire.nsw.gov.au](http://www.berriganshire.nsw.gov.au).



## Berrigan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2019

### Understanding Council's Financial Statements

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#### Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their council and community.

#### What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2019.

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

#### About the Councillor/Management Statement

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

#### About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

##### 1. The Income Statement

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

##### 2. The Statement of Comprehensive Income

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

##### 3. The Statement of Financial Position

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

##### 4. The Statement of Changes in Equity

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

##### 5. The Statement of Cash Flows

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

#### About the Notes to the Financial Statements

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

#### About the Auditor's Reports

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

In NSW the auditor provides two audit reports:

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

#### Who uses the Financial Statements?

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

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

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

## Berrigan Shire Council

### General Purpose Financial Statements

for the year ended 30 June 2019

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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 statements:

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

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

Signed in accordance with a resolution of Council made on 30 October 2019.



Cr. Matthew Hannan  
**Mayor**  
30 October 2019



Cr. Daryll Morris  
**Deputy Mayor**  
30 October 2019



Rowan Perkins  
**General Manager**  
30 October 2019



Carla von Brockhusen  
**Responsible Accounting Officer**  
30 October 2019

## Income Statement

for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual 2018 <sup>1</sup>
<b>Income from continuing operations</b>				
<u>Revenue:</u>				
9,992	Rates and annual charges	3a	10,235	9,962
1,697	User charges and fees	3b	2,571	3,752
731	Interest and investment revenue	3c	772	761
517	Other revenues	3d	1,217	620
6,214	Grants and contributions provided for operating purposes	3e,3f	6,589	7,451
5,776	Grants and contributions provided for capital purposes	3e,3f	3,569	1,760
<u>Other income:</u>				
–	Net gains from the disposal of assets	5	–	478
24,927	<b>Total income from continuing operations</b>		24,953	24,784
<b>Expenses from continuing operations</b>				
8,448	Employee benefits and on-costs	4a	8,581	7,741
45	Borrowing costs	4b	53	59
1,954	Materials and contracts	4c	3,119	2,649
5,981	Depreciation and amortisation	4d	6,081	5,861
2,189	Other expenses	4e	2,353	2,123
–	Net losses from the disposal of assets	5	651	–
18,617	<b>Total expenses from continuing operations</b>		20,838	18,433
6,310	<b>Operating result from continuing operations</b>		4,115	6,351
6,310	<b>Net operating result for the year</b>		4,115	6,351
6,310	Net operating result attributable to council		4,115	6,351
534	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		546	4,591

(1) The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*

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

## Statement of Comprehensive Income

for the year ended 30 June 2019

\$ '000	Notes	2019	2018 <sup>1</sup>
<b>Net operating result for the year (as per Income Statement)</b>		<b>4,115</b>	<b>6,351</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of IPP&E	9(a)	3,980	14,795
Impairment (loss) reversal relating to IPP&E	9(a)	(652)	–
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>3,328</b>	<b>14,795</b>
<b>Total other comprehensive income for the year</b>		<b>3,328</b>	<b>14,795</b>
<b>Total comprehensive income for the year</b>		<b>7,443</b>	<b>21,146</b>
Total comprehensive income attributable to Council		7,443	21,146

(1) The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*

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

Statement of Financial Position  
as at 30 June 2019

\$ '000	Notes	2019	2018 <sup>1</sup>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalent assets	6(a)	7,378	5,967
Investments	6(b)	28,000	26,000
Receivables	7	1,753	2,833
Inventories	8a	289	287
Other	8b	37	65
<b>Total current assets</b>		<u>37,457</u>	<u>35,152</u>
<b>Non-current assets</b>			
Inventories	8a	185	185
Infrastructure, property, plant and equipment	9(a)	244,930	240,156
<b>Total non-current assets</b>		<u>245,115</u>	<u>240,341</u>
<b>TOTAL ASSETS</b>		<u>282,572</u>	<u>275,493</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	10	837	1,118
Income received in advance	10	235	211
Borrowings	10	161	155
Provisions	11	2,337	2,342
<b>Total current liabilities</b>		<u>3,570</u>	<u>3,826</u>
<b>Non-current liabilities</b>			
Borrowings	10	833	995
Provisions	11	425	371
<b>Total non-current liabilities</b>		<u>1,258</u>	<u>1,366</u>
<b>TOTAL LIABILITIES</b>		<u>4,828</u>	<u>5,192</u>
<b>Net assets</b>		<u>277,744</u>	<u>270,301</u>
<b>EQUITY</b>			
Accumulated surplus	12a	118,423	114,308
Revaluation reserves	12a	159,321	155,993
<b>Council equity interest</b>		<u>277,744</u>	<u>270,301</u>
<b>Total equity</b>		<u>277,744</u>	<u>270,301</u>

(1) The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under AASB 139 *Financial Instruments: Recognition and Measurement*

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

Statement of Changes in Equity  
for the year ended 30 June 2019

\$ '000	Notes	2019			2018 <sup>1</sup>		
		Accumulated surplus	IPP&E revaluation reserve	Total equity	Accumulated surplus	IPP&E revaluation reserve	Total equity
Opening balance		114,308	155,993	270,301	107,957	141,198	249,155
Net operating result for the year		4,115	–	4,115	6,351	–	6,351
<b>Other comprehensive income</b>							
– Gain (loss) on revaluation of IPP&E	9(a)	–	3,980	3,980	–	14,795	14,795
– Impairment (loss) reversal relating to IPP&E	9(a)	–	(652)	(652)	–	–	–
<b>Other comprehensive income</b>		–	3,328	3,328	–	14,795	14,795
<b>Total comprehensive income</b>		4,115	3,328	7,443	6,351	14,795	21,146
<b>Equity – balance at end of the reporting period</b>		118,423	159,321	277,744	114,308	155,993	270,301

(1) The Council has not restated comparatives when initially applying AASB 9. The comparative information has been prepared under *AASB 139 Financial Instruments: Recognition and Measurement*

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

Statement of Cash Flows  
for the year ended 30 June 2019

Original unaudited budget 2019	\$ '000	Notes	Actual 2019	Actual 2018
<b>Cash flows from operating activities</b>				
<u>Receipts</u>				
9,979	Rates and annual charges		9,949	9,765
1,765	User charges and fees		3,254	3,799
729	Investment and interest revenue received		708	677
11,990	Grants and contributions		10,158	9,392
–	Bonds, deposits and retention amounts received		26	26
526	Other		1,988	950
<u>Payments</u>				
(8,448)	Employee benefits and on-costs		(8,584)	(7,875)
(1,980)	Materials and contracts		(3,364)	(3,487)
(45)	Borrowing costs		(46)	(128)
(2,191)	Other		(2,326)	(2,076)
12,325	<b>Net cash provided (or used in) operating activities</b>	13b	11,763	11,043
<b>Cash flows from investing activities</b>				
<u>Receipts</u>				
404	Sale of investment securities		–	–
–	Sale of real estate assets		302	–
255	Sale of infrastructure, property, plant and equipment		282	722
<u>Payments</u>				
(524)	Purchase of investment securities		(2,000)	(3,000)
(13,706)	Purchase of infrastructure, property, plant and equipment		(8,542)	(8,288)
–	Purchase of real estate assets		(238)	(93)
(13,571)	<b>Net cash provided (or used in) investing activities</b>		(10,196)	(10,659)
<b>Cash flows from financing activities</b>				
<u>Payments</u>				
(155)	Repayment of borrowings and advances		(156)	(147)
(155)	<b>Net cash flow provided (used in) financing activities</b>		(156)	(147)
(1,401)	<b>Net increase/(decrease) in cash and cash equivalents</b>		1,411	237
1,483	Plus: cash and cash equivalents – beginning of year	13a	5,967	5,730
82	<b>Cash and cash equivalents – end of the year</b>	13a	7,378	5,967
Additional Information:				
21,043	plus: Investments on hand – end of year	6(b)	28,000	26,000
21,125	<b>Total cash, cash equivalents and investments</b>		35,378	31,967

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

## Notes to the Financial Statements

for the year ended 30 June 2019

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# Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 1. Basis of preparation

---

These financial statements were authorised for issue by Council on 30 October 2019. Council has the power to amend and reissue these financial statements.

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (NSW)* and Regulations, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

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

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

- Income statement
- Statement of cash flows
- Note 17 – Material budget variations

and are clearly marked.

#### (a) New and amended standards adopted by Council

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2019.

Those newly adopted standards which had an impact on reported position, performance and/or disclosures have been discussed in Note 12.

#### (b) Historical cost convention

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

#### (c) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also 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 the Council and that are believed to be reasonable under the circumstances.

#### Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- estimated fair values of infrastructure, property, plant and equipment – refer Note 9
- estimated tip remediation provisions – refer Note 11
- employee benefit provisions – refer Note 11

#### Significant judgements in applying the council's accounting policies

- Impairment of receivables

# Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 1. Basis of preparation (continued)

---

Council has made a significant judgement about the impairment of a number of its receivables – refer Note 7.

Council monitors its receivables closely and currently considered all of them recoverable (except as outlined below), with debt collection processes ongoing where necessary. Action to sell a property for recovery of rates in arrears is ongoing.

#### Monies and other assets received by Council

##### (a) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (NSW)*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

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

- General purpose operations
- Water service
- Sewerage service

##### (b) The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Council currently considers it holds no such trust funds.

#### Goods and Services Tax (GST)

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

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

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

#### New accounting standards and interpretations issued not yet effective

##### New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2019 reporting periods (and which have not been early adopted by Council).

As at the date of authorisation of these financial statements, Council does not consider that any of those standards are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

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

##### AASB 16 Leases

Council's activities as a lessor are not material and hence Council does not expect any significant impact on the financial statements. However, some additional disclosures will be required from next year.

##### AASB 15 Revenue from Contracts with Customers and associated amending standards.

AASB15 introduces a five-step process for revenue recognition, with the core principle of the new standard being for entities to recognise revenue 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.

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 1. Basis of preparation (continued)

Accounting policy changes will arise in the timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.

Councils should assess each revenue stream but particular impact is expected for grant income and rates which are paid before the commencement of the rating period.

The changes in revenue recognition requirements in AASB15 may cause changes to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

The impact of AASB15 is expected to be minimal.

#### **AASB 1058 Income of NFP Entities**

AASB 1058 supersedes all the income recognition requirements relating to councils, previously in AASB 1004 Contributions. Under AASB 1058 the future timing of income recognition will depend on whether the transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service) related to an asset (such as cash or another asset) received by an entity.

AASB 1058 also applies when a council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the council's objective is principally to enable the asset to further the council's objectives.

Upon initial recognition of the asset, this standard requires council to consider whether any other financial statement elements (called 'related amounts') should be recognised in accordance with the applicable accounting standard, such as:

- (a) contributions by owners
- (b) revenue, or a contract liability arising from a contract with a customer
- (c) a lease liability
- (d) a financial instrument, or
- (e) a provision.

If the transaction is a transfer of a financial asset to enable council to acquire or construct a recognisable non-financial asset to be controlled by council (i.e. an in-substance acquisition of a non-financial asset), the council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. Council will then recognise income as it satisfies its obligations under the transfer similarly to income recognition in relation to performance obligations under AASB 15.

If the transaction does not enable council to acquire or construct a recognisable non-financial asset to be controlled by council, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income.

The specific impacts of AASB1058 for Council are expected to be immaterial.

#### **AASB 2018-8 Amendments to Australian Accounting Standards – Right-of-Use Assets of Not-for-Profit Entities**

This Standard provides a temporary option for not-for-profit entities to not apply the fair value initial measurement requirements for right-of-use assets arising under leases with significantly below market terms and conditions, principally to enable the entity to further its objectives (for example, concessionary or peppercorn leases).

The Standard requires an entity that elects to apply the option (i.e. measures a class or classes of such right-of-use assets at cost rather than fair value) to include additional disclosures in the financial statements to ensure users understand the effects on the financial position, financial performance and cash flows of the entity arising from these leases.

As per a NSW Office of Local Government recommendation, Council has elected to measure right-of-use assets (under a concessionary or peppercorn lease) at cost. The standard requires additional disclosures be provided in relation to below market-value leases measured at cost.

The specific impacts of AASB2018-8 for Council are expected to be immaterial. Council has not applied any pronouncements before its operative date in the annual reporting period beginning 1 July 2018.

Apart from those standards listed above, there are no other released standards (with future effective dates) that are expected to have a material impact on Council. Council has not elected to apply any pronouncements before their operative date in these financial statements.

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 2(a). Council functions/activities – financial information

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

\$ '000	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Total assets held (current and non-current)	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
<b>Functions or activities</b>										
Sustainable and Natural Built Landscapes	9,713	10,875	10,024	10,880	(311)	(5)	1,554	3,697	177,816	175,502
Good Government	10,537	9,139	2,509	860	8,028	8,279	415	3,315	29,145	25,219
Supported and Engaged communities	4,109	4,641	7,146	6,080	(3,037)	(1,439)	5,617	604	70,871	70,032
Diverse and resilient business	594	129	1,159	613	(565)	(484)	484	5	4,740	4,740
<b>Total functions and activities</b>	<b>24,953</b>	<b>24,784</b>	<b>20,838</b>	<b>18,433</b>	<b>4,115</b>	<b>6,351</b>	<b>8,070</b>	<b>7,621</b>	<b>282,572</b>	<b>275,493</b>

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 2(b). Council functions/activities - component descriptions

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#### **Sustainable and Natural 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 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

Sustainable and natural built landscapes include the council functions of Housing, Environment, Sewerage Services, Mining, Manufacture and Construction, and Transport and Communication.

#### **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 2027 objectives and strategic actions facilitate the effective governance by Council of Council operations and reporting
- 2.2 Strengthen strategic relationships and partnerships with community, business and government  
Good Government includes the council functions of Administration and Governance.

#### **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
- Supported and engaged communities includes the council functions of Public Order and Safety, Health, Community Amenities, Community Services and Education, Water Supplies and Recreation and Culture.

#### **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 Strengthen and diversify the local economy and invest in local job creation and innovation
- 4.2 Diversify and promote local tourism
- 4.3 Connect local, regional and national road and rail infrastructure and networks

Diverse and resilient business include the council functions of Economic Affairs.

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 3. Income from continuing operations

\$ '000	2019	2018
<b>(a) Rates and annual charges</b>		
<b>Ordinary rates</b>		
Residential	2,750	2,672
Farmland	1,882	1,838
Business	525	512
Less: pensioner rebates (mandatory)	(170)	(179)
<b>Rates levied to ratepayers</b>	<b>4,987</b>	<b>4,843</b>
Pensioner rate subsidies received	95	99
<b>Total ordinary rates</b>	<b>5,082</b>	<b>4,942</b>
<b>Annual charges</b>		
<small>(pursuant to s.496, s.496A, s.496B, s.501 &amp; s.611)</small>		
Domestic waste management services	1,015	922
Stormwater management services	73	73
Water supply services	2,029	2,041
Sewerage services	2,057	2,012
Waste management services (non-domestic)	82	78
Less: pensioner rebates (mandatory)	(234)	(236)
<b>Annual charges levied</b>	<b>5,022</b>	<b>4,890</b>
Pensioner subsidies received:		
– Water	46	46
– Sewerage	44	45
– Domestic waste management	41	39
<b>Total annual charges</b>	<b>5,153</b>	<b>5,020</b>
<b>TOTAL RATES AND ANNUAL CHARGES</b>	<b>10,235</b>	<b>9,962</b>

Council has used 2016 year valuations provided by the NSW Valuer General in calculating its rates.

**Accounting policy for rates and charges**

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates.

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.

Notes to the Financial Statements  
for the year ended 30 June 2019

## Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
<b>(b) User charges and fees</b>		
<b>Specific user charges</b>		
<small>(per s.502 - specific 'actual use' charges)</small>		
Domestic waste management services	170	166
Water supply services	1,268	1,075
Sewerage services	51	43
Waste management services (non-domestic)	336	1,785
<b>Total specific user charges</b>	<b>1,825</b>	<b>3,069</b>
<b>Other user charges and fees</b>		
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>		
Building regulation	216	189
Private works – section 67	51	60
Section 10.7 certificates (EP&A Act)	19	26
Section 603 certificates	25	26
<b>Total fees and charges – statutory/regulatory</b>	<b>311</b>	<b>301</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>		
Aerodrome	21	17
Cemeteries	134	86
Leaseback fees – Council vehicles	57	56
Library	3	4
Swimming centres	84	97
Food control fees	–	4
Sewerage	11	12
Water supply	82	64
Other	43	42
<b>Total fees and charges – other</b>	<b>435</b>	<b>382</b>
<b>TOTAL USER CHARGES AND FEES</b>	<b>2,571</b>	<b>3,752</b>

**Accounting policy for user charges and fees**

User charges and fees are recognised as revenue when the service has been provided.

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
<b>(c) Interest and investment revenue (including losses)</b>		
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	33	29
– Cash and investments	739	730
– Deferred debtors	–	2
<b>TOTAL INTEREST AND INVESTMENT REVENUE</b>	<b>772</b>	<b>761</b>
<b>Interest revenue is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	33	29
General Council cash and investments	394	357
<b>Restricted investments/funds – external:</b>		
Water fund operations	193	187
Sewerage fund operations	152	188
<b>Total interest and investment revenue</b>	<b>772</b>	<b>761</b>

**Accounting policy for interest and investment revenue**

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

**(d) Other revenues**

Rental income – other council properties	75	70
Fines	3	2
Legal fees recovery – rates and charges (extra charges)	29	23
Commissions and agency fees	37	5
Diesel rebate	67	68
Recycling income (non-domestic)	4	–
Sales – general	5	–
Insurance rebate	12	29
Sale of gravel	43	63
Sale of high security water	778	248
Sale of scrap metal	–	31
Other	98	51
Workers compensation recovery	66	30
<b>TOTAL OTHER REVENUE</b>	<b>1,217</b>	<b>620</b>

**Accounting policy for other revenue**

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Rental income is accounted for on a straight-line basis over the lease term.

Miscellaneous sales are recognised when physical possession has transferred to the customer which is deemed to be the point of transfer of risks and rewards.

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



## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 3. Income from continuing operations (continued)

\$ '000	Operating 2019	Operating 2018	Capital 2019	Capital 2018
<b>(e) Grants</b>				
<b>General purpose (untied)</b>				
<b>Current year allocation</b>				
Financial assistance – general component	1,690	1,578	–	–
Financial assistance – local roads component	700	676	–	–
<b>Payment in advance - future year allocation</b>				
Financial assistance – general component	1,752	1,620	–	–
Financial assistance – local roads component	726	691	–	–
<b>Total general purpose</b>	<b>4,868</b>	<b>4,565</b>	<b>–</b>	<b>–</b>
<b>Specific purpose</b>				
Sewerage services	–	–	18	329
Bushfire and emergency services	59	65	–	–
Community care	16	3	–	–
Economic development	–	5	(14)	50
Environmental programs	–	–	–	62
Heritage and cultural	–	5	–	–
Library	14	2	83	283
Library – per capita	32	32	–	–
Library – special projects	7	8	–	–
LIRS subsidy	33	38	–	–
Noxious weeds	–	40	–	–
Public halls	–	–	–	2
Recreation and culture	–	–	1,613	161
Street lighting	50	49	–	–
Transport (Roads to Recovery)	416	1,222	–	–
Transport (other roads and bridges funding)	6	374	804	62
ESPL implementation funds	–	18	–	–
NSW Recycling Relief	(1)	17	–	–
Other	66	–	–	–
<b>Total specific purpose</b>	<b>698</b>	<b>1,878</b>	<b>2,504</b>	<b>949</b>
<b>Total grants</b>	<b>5,566</b>	<b>6,443</b>	<b>2,504</b>	<b>949</b>
<b>Grant revenue is attributable to:</b>				
– Commonwealth funding	3,858	4,565	(14)	–
– State funding	1,629	1,878	2,253	949
– Other funding	79	–	265	–
	<b>5,566</b>	<b>6,443</b>	<b>2,504</b>	<b>949</b>

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 3. Income from continuing operations (continued)

\$ '000	Notes	Operating 2019	Operating 2018	Capital 2019	Capital 2018
<b>(f) Contributions</b>					
<b>Developer contributions: (s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>					
<b>Cash contributions</b>					
S 7.11 – contributions towards amenities/services		–	–	23	21
S 64 – water supply contributions		–	–	176	58
S 64 – sewerage service contributions		–	–	2	3
Other developer contributions (assets)		–	–	68	18
<b>Total developer contributions – cash</b>		<b>–</b>	<b>–</b>	<b>269</b>	<b>100</b>
<b>Total developer contributions</b>	21	<b>–</b>	<b>–</b>	<b>269</b>	<b>100</b>
<b>Other contributions:</b>					
<b>Cash contributions</b>					
Kerb and gutter		–	5	114	28
Paving		–	–	53	22
Recreation and culture		–	–	90	–
RMS contributions (regional roads, block grant)		1,019	998	325	613
Other		4	5	–	–
Parks and gardens		–	–	200	–
<b>Total other contributions – cash</b>		<b>1,023</b>	<b>1,008</b>	<b>782</b>	<b>663</b>
<b>Non-cash contributions</b>					
Recreation and culture		–	–	14	48
<b>Total other contributions – non-cash</b>		<b>–</b>	<b>–</b>	<b>14</b>	<b>48</b>
<b>Total other contributions</b>		<b>1,023</b>	<b>1,008</b>	<b>796</b>	<b>711</b>
<b>Total contributions</b>		<b>1,023</b>	<b>1,008</b>	<b>1,065</b>	<b>811</b>
<b>TOTAL GRANTS AND CONTRIBUTIONS</b>		<b>6,589</b>	<b>7,451</b>	<b>3,569</b>	<b>1,760</b>

**Accounting policy for grants and contributions**

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

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 un-discharged at reporting date, the unused grant or contribution is disclosed above.

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date.

Notes to the Financial Statements

for the year ended 30 June 2019

Note 3. Income from continuing operations (continued)

\$ '000	2019	2018
<b>(g) Unspent grants and contributions</b>		
<b>Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:</b>		
<b>Operating grants</b>		
Unexpended at the close of the previous reporting period	5	1,082
<b>Add:</b> operating grants recognised in the current period but not yet spent	–	5
<b>Add:</b> operating grants received for the provision of goods and services in a future period	68	–
<b>Less:</b> operating grants recognised in a previous reporting period now spent	(5)	(1,082)
<b>Unexpended and held as restricted assets (operating grants)</b>	<b>68</b>	<b>5</b>
<b>Capital grants</b>		
Unexpended at the close of the previous reporting period	505	–
<b>Add:</b> capital grants recognised in the current period but not yet spent	254	505
<b>Less:</b> capital grants recognised in a previous reporting period now spent	(505)	–
<b>Unexpended and held as restricted assets (capital grants)</b>	<b>254</b>	<b>505</b>
<b>Contributions</b>		
Unexpended at the close of the previous reporting period	255	–
<b>Add:</b> contributions recognised in the current period but not yet spent	201	255
<b>Unexpended and held as restricted assets (contributions)</b>	<b>456</b>	<b>255</b>

Notes to the Financial Statements

for the year ended 30 June 2019

Note 4. Expenses from continuing operations

\$ '000	2019	2018
<b>(a) Employee benefits and on-costs</b>		
Salaries and wages	6,264	6,313
Travel expenses	229	206
Employee leave entitlements (ELE)	1,250	1,091
ELE on-costs	170	221
Superannuation – defined contribution plans	511	463
Superannuation – defined benefit plans	147	178
Workers' compensation insurance	179	146
Fringe benefit tax (FBT)	34	32
Training costs (other than salaries and wages)	257	215
Protective clothing	30	37
Other	47	26
<b>Total employee costs</b>	<b>9,118</b>	<b>8,928</b>
Less: capitalised costs	(537)	(1,187)
<b>TOTAL EMPLOYEE COSTS EXPENSED</b>	<b>8,581</b>	<b>7,741</b>
Number of 'full-time equivalent' employees (FTE) at year end	94	90

**Accounting policy for employee benefits and on-costs**

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

*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.

*Superannuation plans*

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

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note 15 for more information.

\$ '000	Notes	2019	2018
<b>(b) Borrowing costs</b>			
<b>(i) Interest bearing liability costs</b>			
Interest on loans		46	53
<b>Total interest bearing liability costs expensed</b>		<b>46</b>	<b>53</b>
<b>(ii) Other borrowing costs</b>			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	11	7	6
<b>Total other borrowing costs</b>		<b>7</b>	<b>6</b>
<b>TOTAL BORROWING COSTS EXPENSED</b>		<b>53</b>	<b>59</b>

**Accounting policy for borrowing costs**

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed.

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 4. Expenses from continuing operations (continued)

\$ '000	2019	2018
<b>(c) Materials and contracts</b>		
Raw materials and consumables	2,525	2,110
Contractor and consultancy costs	5	5
– Domestic waste and recycling collection contract	494	453
Auditors remuneration <sup>1</sup>	40	39
<b>Legal expenses:</b>		
– Legal expenses: planning and development	10	11
– Legal expenses: debt recovery	45	31
<b>Total materials and contracts</b>	<u>3,119</u>	<u>2,649</u>
<b>TOTAL MATERIALS AND CONTRACTS</b>	<u>3,119</u>	<u>2,649</u>

**1. Auditor remuneration**

During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

**Auditors of the Council - NSW Auditor-General:****(i) Audit and other assurance services**

Audit and review of financial statements	40	39
<b>Remuneration for audit and other assurance services</b>	<u>40</u>	<u>39</u>
<b>Total Auditor-General remuneration</b>	<u>40</u>	<u>39</u>
<b>Non NSW Auditor-General audit firms</b>		
<b>Total remuneration of non NSW Auditor-General audit firms</b>	<u>–</u>	<u>–</u>
<b>Total Auditor remuneration</b>	<u>40</u>	<u>39</u>

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	2019	2018
<b>(d) Depreciation, amortisation and impairment of intangible assets and IPP&amp;E</b>			
<b>Depreciation and amortisation</b>			
Plant and equipment		818	767
Office equipment		31	45
Land improvements (depreciable)		46	30
<b>Infrastructure:</b>			
– Buildings – non-specialised		9	10
– Buildings – specialised		572	575
– Roads		2,538	2,551
– Bridges		107	107
– Footpaths		70	68
– Stormwater drainage		240	235
– Water supply network		669	615
– Sewerage network		588	548
– Swimming pools		64	61
– Other open space/recreational assets		158	113
<b>Other assets:</b>			
– Heritage collections		1	1
– Library books		26	39
– Other		129	86
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	9(a),11	12	6
– Quarry assets	9(a),11	3	4
<b>Total gross depreciation and amortisation costs</b>		<b>6,081</b>	<b>5,861</b>
Total depreciation and amortisation costs		6,081	5,861
<b>Impairment / revaluation decrement of IPP&amp;E</b>			
<b>Infrastructure:</b>			
– Buildings – specialised		652	–
<b>Total gross IPP&amp;E impairment / revaluation decrement costs / (reversals)</b>		<b>652</b>	<b>–</b>
Amounts taken through revaluation reserve		(652)	–
<b>Total IPP&amp;E impairment / revaluation decrement costs / (reversals) charged to Income Statement</b>		<b>–</b>	<b>–</b>
<b><u>TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT FOR INTANGIBLES AND IPP&amp;E</u></b>		<b>6,081</b>	<b>5,861</b>

**Accounting policy for depreciation, amortisation and impairment expenses of intangibles and IPP&E****Depreciation and amortisation**

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note 9 for IPPE assets.

**Impairment of non-financial assets**

Other assets are tested 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.

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 4. Expenses from continuing operations (continued)

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

\$ '000	2019	2018
<b>(e) Other expenses</b>		
Advertising	89	83
Bad and doubtful debts	7	–
Bank charges	74	36
Cleaning	5	5
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	105	13
– NSW fire brigade levy	11	48
– NSW rural fire service levy	46	111
– Other contributions/levies – Kurrajong Therapy Plus	–	59
– Other contributions/levies	21	–
Councillor expenses – mayoral fee	26	25
Councillor expenses – councillors' fees	94	90
Councillors' expenses (incl. mayor) – other (excluding fees above)	82	86
Donations, contributions and assistance to other organisations (Section 356)		
– Central Murray County Council	130	126
– Heritage and cultural programs	12	23
– Public halls and community facilities	22	24
– Riverina and Murray Regional Organisation of Councils	27	15
– Sporting grounds	65	65
– Swimming pools	98	98
– Tourism and area promotion	44	71
– Other	7	3
Election expenses	45	2
Electricity and heating	324	351
Insurance	346	322
Street lighting	207	193
Subscriptions and publications	71	40
Telephone and communications	61	60
Valuation fees	78	–
Other	256	174
<b>Total other expenses</b>	<b>2,353</b>	<b>2,123</b>
<b>TOTAL OTHER EXPENSES</b>	<b>2,353</b>	<b>2,123</b>

**Accounting policy for other expenses**

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

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 5. Gains or losses from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2019	2018
<b>Property (excl. investment property)</b>			
Proceeds from disposal – property		160	260
Less: carrying amount of property assets sold/written off		(42)	(111)
<b>Net gain/(loss) on disposal</b>		<b>118</b>	<b>149</b>
<b>Plant and equipment</b>			
	9(a)		
Proceeds from disposal – plant and equipment		122	462
Less: carrying amount of plant and equipment assets sold/written off		(4)	(123)
<b>Net gain/(loss) on disposal</b>		<b>118</b>	<b>339</b>
<b>Infrastructure</b>			
	9(a)		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure written off		(969)	(7)
<b>Net gain/(loss) on disposal</b>		<b>(969)</b>	<b>(7)</b>
<b>Real estate assets held for sale</b>			
	8		
Proceeds from disposal – real estate assets		302	–
Less: carrying amount of real estate assets sold/written off		(220)	–
<b>Net gain/(loss) on disposal</b>		<b>82</b>	<b>–</b>
<b>Remediation assets</b>			
Proceeds from disposal – Remediation assets		–	–
Less: carrying amount of Remediation assets sold/written off		–	(3)
<b>Net gain/(loss) on disposal</b>		<b>–</b>	<b>(3)</b>
<b>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</b>		<b>(651)</b>	<b>478</b>

**Accounting policy for disposal of assets**

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.



## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 6(a). Cash and cash equivalent assets

\$ '000	2019	2018
<b>Cash and cash equivalents</b>		
Cash on hand and at bank	7,378	5,967
<b>Total cash and cash equivalents</b>	<b>7,378</b>	<b>5,967</b>

**Accounting policy for cash and cash equivalents**

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

## Note 6(b). Investments

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>Investments</b>				
'Financial assets at amortised cost' / 'held to maturity' (2018)	28,000	–	26,000	–
<b>Total Investments</b>	<b>28,000</b>	<b>–</b>	<b>26,000</b>	<b>–</b>
<b>TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS</b>	<b>35,378</b>	<b>–</b>	<b>31,967</b>	<b>–</b>
<b>Financial assets at amortised cost / held to maturity (2018)</b>				
Long term deposits	28,000	–	26,000	–
<b>Total</b>	<b>28,000</b>	<b>–</b>	<b>26,000</b>	<b>–</b>

**Accounting policy for investments****Accounting policy under AASB 9 – applicable from 1 July 2018**

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

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**Financial assets**

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

**Classification**

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

**Amortised cost**

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 6(b). Investments (continued)

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Council's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the Statement of Financial Position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

#### **Fair value through other comprehensive income – equity instruments**

Council has a number of strategic investments in entities over which they do not have significant influence nor control. Council has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to accumulated surplus and is not reclassified to profit or loss.

Other net gains and losses excluding dividends are recognised in Other Comprehensive Income Statement.

#### **Financial assets through profit or loss**

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

### **Accounting policy under AASB 139 – applicable for 2018 comparatives only**

#### **Classification**

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

#### **Recognition and de-recognition**

Regular purchases and sales of financial assets are recognised on trade-date: the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Investments are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

#### **Impairment of financial assets**

Council assesses at the end of each reporting period 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.

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 6(c). Restricted cash, cash equivalents and investments – details

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
Total cash, cash equivalents and investments	35,378	–	31,967	–
<b>attributable to:</b>				
External restrictions	21,353	–	19,247	–
Internal restrictions	5,786	–	4,627	–
Unrestricted	8,239	–	8,093	–
	<u>35,378</u>	<u>–</u>	<u>31,967</u>	<u>–</u>

\$ '000	2019	2018
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Details of restrictions

**External restrictions – other**

Developer contributions – general	456	255
Specific purpose unexpended grants	322	510
Water supplies	10,135	8,462
Sewerage services	6,516	5,913
Domestic waste management	3,924	4,107

**External restrictions – other**

<u>21,353</u>	<u>19,247</u>
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**Total external restrictions**

<u>21,353</u>	<u>19,247</u>
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**Internal restrictions**

Plant and vehicle replacement	1,695	1,087
Employees leave entitlement	389	389
Aerodrome	282	215
Capital works reserve	2,168	1,848
Finley saleyard	80	99
Information technology	450	400
Levee bank construction	321	270
Risk management	317	267
Tourism events	84	52

**Total internal restrictions**

<u>5,786</u>	<u>4,627</u>
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**TOTAL RESTRICTIONS**

<u>27,139</u>	<u>23,874</u>
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## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 7. Receivables

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>Purpose</b>				
Rates and annual charges	621	–	335	–
User charges and fees	588	–	1,247	–
Accrued revenues				
– Interest on investments	341	–	277	–
– Other income accruals	160	–	959	–
Net GST receivable	43	–	15	–
<b>Total</b>	<b>1,753</b>	<b>–</b>	<b>2,833</b>	<b>–</b>
<b>TOTAL NET RECEIVABLES</b>	<b>1,753</b>	<b>–</b>	<b>2,833</b>	<b>–</b>
<b>Externally restricted receivables</b>				
<b>Water supply</b>				
– Rates and availability charges	210	–	233	–
– Other	–	–	14	–
<b>Sewerage services</b>				
– Rates and availability charges	109	–	90	–
– Other	–	–	89	–
<b>Total external restrictions</b>	<b>319</b>	<b>–</b>	<b>426</b>	<b>–</b>
<b>Unrestricted receivables</b>	<b>1,434</b>	<b>–</b>	<b>2,407</b>	<b>–</b>
<b>TOTAL NET RECEIVABLES</b>	<b>1,753</b>	<b>–</b>	<b>2,833</b>	<b>–</b>

## Accounting policy for receivables

## Recognition and measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets. Loans and receivables are included in receivables (Note 7) in the Statement of Financial Position.

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

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

## Impairment

For loans and receivables the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss.

Collectability of receivables is reviewed on an ongoing basis.

Debts that are known to be uncollectable are written off by reducing the carrying amount directly.

An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 120 days overdue) are considered indicators that the receivable is impaired.

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 7. Receivables (continued)

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When a receivable for which an impairment allowance had been recognised becomes uncollectable 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.

#### **Accounting policy under AASB 9 applicable from 1 July 2018**

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

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

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

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 7 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

#### **Accounting policy under AASB 139 – applicable for 2018 comparatives only**

For loans and receivables, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss.

Collectability of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. When a receivable for which an impairment allowance had been recognised becomes uncollectable 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.

Rates and annual charges outstanding are secured against the property.

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 8. Inventories and other assets

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>(a) Inventories</b>				
<b>(i) Inventories at cost</b>				
Real estate for resale	111	185	93	185
Stores and materials	178	–	194	–
<b>Total inventories at cost</b>	<b>289</b>	<b>185</b>	<b>287</b>	<b>185</b>
<b><u>TOTAL INVENTORIES</u></b>	<b><u>289</u></b>	<b><u>185</u></b>	<b><u>287</u></b>	<b><u>185</u></b>
<b>(b) Other assets</b>				
Prepayments	37	–	65	–
<b><u>TOTAL OTHER ASSETS</u></b>	<b><u>37</u></b>	<b><u>–</u></b>	<b><u>65</u></b>	<b><u>–</u></b>
<b>Externally restricted assets</b>				
\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>Water</b>				
Stores and materials	63	–	68	–
<b>Total water</b>	<b>63</b>	<b>–</b>	<b>68</b>	<b>–</b>
<b>Sewerage</b>				
Stores and materials	4	–	3	–
<b>Total sewerage</b>	<b>4</b>	<b>–</b>	<b>3</b>	<b>–</b>
\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>Total externally restricted assets</b>	<b>67</b>	<b>–</b>	<b>71</b>	<b>–</b>
<b>Total internally restricted assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total unrestricted assets</b>	<b>259</b>	<b>185</b>	<b>281</b>	<b>185</b>
<b><u>TOTAL INVENTORIES AND OTHER ASSETS</u></b>	<b><u>326</u></b>	<b><u>185</u></b>	<b><u>352</u></b>	<b><u>185</u></b>

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 8. Inventories and other assets (continued)

## (i) Other disclosures

\$ '000	Notes	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>(a) Details for real estate development</b>					
Residential		111	185	–	12
Industrial/commercial		–	–	93	173
<b>Total real estate for resale</b>		<b>111</b>	<b>185</b>	<b>93</b>	<b>185</b>
(Valued at the lower of cost and net realisable value)					
<b>Represented by:</b>					
Acquisition costs		111	185	–	185
Development costs		–	–	93	–
<b>Total costs</b>		<b>111</b>	<b>185</b>	<b>93</b>	<b>185</b>
<b>Total real estate for resale</b>		<b>111</b>	<b>185</b>	<b>93</b>	<b>185</b>
<b>Movements:</b>					
Real estate assets at beginning of the year		93	185	–	185
– Purchases and other costs		238	–	93	–
– WDV of sales (expense)	5	(220)	–	–	–
<b>Total real estate for resale</b>		<b>111</b>	<b>185</b>	<b>93</b>	<b>185</b>

## Accounting policy for inventories and other assets

**Raw materials and stores**

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

**Inventory held for distribution**

Inventory held for distribution is held at cost, adjusted where applicable for any loss of service potential.

**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 and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment

	as at 30/6/2018			Asset movements during the reporting period										as at 30/6/2019		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss (re-recognised in equity)	WIP transfers	Gross Carrying amount of assets written off	Accumulated Depreciation of assets written off	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation	Net carrying amount
Capital work in progress	1,183	–	1,183	–	–	–	–	–	2,325	–	–	–	–	3,508	–	3,508
Plant and equipment	7,492	(4,331)	3,161	691	–	(85)	(818)	–	62	(220)	220	–	–	7,940	(4,929)	3,011
Office equipment	1,029	(904)	125	6	–	(4)	(31)	–	–	(341)	341	–	–	690	(594)	96
<b>Land:</b>																
– Operational land	9,299	–	9,299	122	–	(153)	–	–	–	–	–	–	8	9,276	–	9,276
– Community land	270	–	270	–	–	–	–	–	–	–	–	–	1	271	–	271
– Land under roads (post 30/6/08)	234	–	234	–	–	–	–	–	–	–	–	–	–	234	–	234
Land improvements – depreciable	765	(193)	572	131	162	–	(46)	–	–	–	–	–	–	1,058	(239)	819
<b>Infrastructure:</b>																
– Buildings – non-specialised	680	(43)	637	–	–	–	(9)	–	–	(41)	41	–	–	639	(11)	628
– Buildings – specialised	41,704	(11,392)	30,312	482	–	–	(572)	(652)	(417)	674	(674)	(25)	–	41,766	(12,638)	29,128
– Roads	157,312	(44,402)	112,910	4,015	–	(893)	(2,538)	–	(1,641)	(3,644)	3,644	–	1,248	156,397	(43,296)	113,101
– Bridges	7,969	(4,453)	3,516	8	–	–	(107)	–	–	8	(8)	–	2	7,987	(4,568)	3,419
– Footpaths	4,518	(1,179)	3,339	–	102	(4)	(70)	–	32	(10)	10	(15)	–	4,623	(1,239)	3,384
– Bulk earthworks (non-depreciable)	3,259	–	3,259	29	–	–	–	–	20	–	–	–	–	3,308	–	3,308
– Stormwater drainage	21,863	(4,631)	17,232	–	509	(23)	(240)	–	2	16	(16)	–	808	23,175	(4,887)	18,288
– Water supply network	47,638	(21,428)	26,210	207	–	(45)	(669)	–	71	(809)	809	–	1,545	48,607	(21,288)	27,319
– Sewerage network	41,215	(22,170)	19,045	16	–	(4)	(588)	–	–	1,070	(1,070)	–	300	42,597	(23,828)	18,769
– Swimming pools	2,952	(1,348)	1,604	–	–	–	(64)	–	–	–	–	–	–	2,952	(1,412)	1,540
– Other open space/recreational assets	8,189	(4,221)	3,968	730	1,222	–	(158)	–	(360)	(14)	14	–	–	9,767	(4,365)	5,402
<b>Other assets:</b>																
– Heritage collections	70	(2)	68	–	–	–	(1)	–	–	–	–	–	–	70	(3)	67
– Library books	931	(734)	197	18	–	(31)	(26)	–	–	(644)	644	–	–	274	(116)	158
– Other	8,596	(5,857)	2,739	61	157	–	(129)	–	7	17	(17)	–	–	8,838	(6,003)	2,835
<b>Reinstatement, rehabilitation and restoration assets (refer Note 11):</b>																
– Tip assets	324	(68)	256	101	–	–	(12)	–	(101)	–	–	–	109	433	(80)	353
– Quarry assets	47	(27)	20	–	–	–	(3)	–	–	–	–	(1)	–	46	(30)	16
<b>Total Infrastructure, property, plant and equipment</b>	<b>367,539</b>	<b>(127,383)</b>	<b>240,156</b>	<b>6,617</b>	<b>2,152</b>	<b>(1,242)</b>	<b>(6,081)</b>	<b>(652)</b>	<b>–</b>	<b>(3,938)</b>	<b>3,938</b>	<b>(41)</b>	<b>4,021</b>	<b>374,456</b>	<b>(129,526)</b>	<b>244,930</b>

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



Notes to the Financial Statements  
for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment (continued)

\$ '000	as at 30/6/2017			Asset movements during the reporting period								as at 30/6/2018		
	Gross carrying amount	Accumulated depreciation	Net carrying amount	Additions renewals <sup>1</sup>	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARF)	Gross carrying amount	Accumulated depreciation	Net carrying amount
Capital work in progress	2,317	–	2,317	1,477	840	–	–	(3,451)	–	–	–	1,183	–	1,183
Plant and equipment	7,214	(4,751)	2,463	1,660	–	(123)	(767)	(72)	–	–	–	7,492	(4,331)	3,161
Office equipment	989	(859)	130	40	–	–	(45)	–	–	–	–	1,029	(904)	125
<b>Land:</b>														
– Operational land	6,869	–	6,869	125	–	(111)	–	–	(120)	(156)	2,692	9,299	–	9,299
– Community land	320	–	320	–	–	–	–	–	–	(50)	–	270	–	270
– Land under roads (post 30/6/08)	30	–	30	–	–	–	–	–	142	–	62	234	–	234
Land improvements – depreciable	663	(163)	500	–	–	–	(30)	–	28	–	74	765	(193)	572
<b>Infrastructure:</b>														
– Buildings – non-specialised	774	(261)	513	–	–	–	(10)	–	–	(1,354)	134	680	(43)	637
– Buildings – specialised	37,205	(19,765)	17,440	24	282	–	(575)	10	–	(2)	13,131	41,704	(11,392)	30,312
– Roads	153,426	(42,071)	111,355	1,965	–	(7)	(2,551)	3,668	(166)	–	–	157,312	(44,402)	112,910
– Bridges	7,975	(4,354)	3,621	4	–	–	(107)	–	–	–	–	7,969	(4,453)	3,516
– Footpaths	4,323	(1,111)	3,212	15	–	–	(68)	–	166	(831)	14	4,518	(1,179)	3,339
– Bulk earthworks (non-depreciable)	2,976	–	2,976	283	–	–	–	–	–	(962)	–	3,259	–	3,259
– Stormwater drainage	22,431	(4,430)	18,001	8	339	–	(235)	–	(50)	–	–	21,863	(4,631)	17,232
– Water supply network	46,750	(18,973)	27,777	264	–	–	(615)	(254)	–	–	–	47,638	(21,428)	26,210
– Sewerage network	42,522	(25,187)	17,335	56	–	–	(548)	237	–	–	1,965	41,215	(22,170)	19,045
– Swimming pools	2,901	(1,287)	1,614	51	–	–	(61)	–	–	–	–	2,952	(1,348)	1,604
– Other open space/recreational assets	7,625	(4,108)	3,517	599	–	–	(113)	(35)	–	–	–	8,189	(4,221)	3,968
<b>Other assets:</b>														
– Heritage collections	70	(1)	69	–	–	–	(1)	–	–	–	–	70	(2)	68
– Library books	905	(695)	210	26	–	–	(39)	–	–	–	–	931	(734)	197
– Other	8,437	(5,787)	2,650	278	–	–	(86)	(103)	–	–	–	8,596	(5,857)	2,739
<b>Reinstatement, rehabilitation and restoration assets (refer Note 14):</b>														
– Tip assets	246	(62)	184	–	–	–	(6)	–	–	–	78	324	(68)	256
– Quarry assets	50	(23)	27	–	–	(3)	(4)	–	–	–	–	47	(27)	20
<b>Total Infrastructure, property, plant and equipment</b>	<b>357,018</b>	<b>(133,888)</b>	<b>223,130</b>	<b>6,875</b>	<b>1,461</b>	<b>(244)</b>	<b>(5,861)</b>	<b>–</b>	<b>–</b>	<b>(3,355)</b>	<b>18,150</b>	<b>367,539</b>	<b>(127,383)</b>	<b>240,156</b>

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

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 9(a). Infrastructure, property, plant and equipment (continued)

**Accounting policy for infrastructure, property, plant and equipment**

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

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW).

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

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.

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

<b>Plant and equipment</b>	Years	<b>Other equipment</b>	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	10 to 20
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	50 to 100
Other plant and equipment	5 to 15	Buildings: other	20 to 40
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 100	Drains	80 to 100
Bores	20 to 40	Culverts	50 to 80
Reticulation pipes: PVC	70 to 80	Flood control structures	80 to 100
Reticulation pipes: other	25 to 75		
Pumps and telemetry	15 to 20		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Sealed roads: surface	20	Bulk earthworks	20
Sealed roads: structure	50	Swimming pools	50
Unsealed roads	20	Unsealed roads	20
Bridge: concrete	100	Other open space/recreational assets	20
Bridge: other	50	Other infrastructure	20
Road pavements	60		
Kerb, gutter and footpaths	40	Library books	10

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

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

**Land under roads**

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051 Land Under Roads.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

Notes to the Financial Statements

for the year ended 30 June 2019

Note 9(a). Infrastructure, property, plant and equipment (continued)

**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 and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

**Rural Fire Service assets**

Under section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all 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".

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service assets including plant and vehicles. Land and buildings are recognised.

Note 9(b). Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	2019	2018
<b>Impairment losses recognised direct to equity (ARR):</b>			
Memorial Park Public Toilets - Fire Damage		75	–
Berrigan War Memorial Pool Amenities Building - to be demolished and replaced		151	–
Tocumwal Foreshore Building - to be demolished and replaced		418	–
Tocumwal Tip Lunchroom - Fire Damaged		8	–
<b>Total impairment losses</b>		<b>652</b>	<b>–</b>
<b><u>IMPAIRMENT OF ASSETS – DIRECT to EQUITY (ARR)</u></b>		<b><u>652</u></b>	<b><u>–</u></b>

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 10. Payables and borrowings

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>Payables</b>				
Goods and services – operating expenditure	458	–	719	–
Accrued expenses:				
– Salaries and wages	292	–	337	–
– Other expenditure accruals	1	–	2	–
Security bonds, deposits and retentions	86	–	60	–
<b>Total payables</b>	<b>837</b>	<b>–</b>	<b>1,118</b>	<b>–</b>
<b>Income received in advance</b>				
Payments received in advance	235	–	211	–
<b>Total income received in advance</b>	<b>235</b>	<b>–</b>	<b>211</b>	<b>–</b>
<b>Borrowings</b>				
Loans – secured <sup>1</sup>	161	833	155	995
<b>Total borrowings</b>	<b>161</b>	<b>833</b>	<b>155</b>	<b>995</b>
<b><u>TOTAL PAYABLES AND BORROWINGS</u></b>	<b><u>1,233</u></b>	<b><u>833</u></b>	<b><u>1,484</u></b>	<b><u>995</u></b>

(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 20.

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>(a) Payables and borrowings relating to restricted assets</b>				
<b>Externally restricted assets</b>				
Water	16	–	15	–
Payables and borrowings relating to externally restricted assets	16	–	15	–
<b>Total payables and borrowings relating to restricted assets</b>	<b>16</b>	<b>–</b>	<b>15</b>	<b>–</b>
<b>Total payables and borrowings relating to unrestricted assets</b>	<b>1,217</b>	<b>833</b>	<b>1,469</b>	<b>995</b>
<b><u>TOTAL PAYABLES AND BORROWINGS</u></b>	<b><u>1,233</u></b>	<b><u>833</u></b>	<b><u>1,484</u></b>	<b><u>995</u></b>

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 10. Payables and borrowings (continued)

## (b) Changes in liabilities arising from financing activities

\$ '000	as at 30/6/2018		Non-cash acquisitions	Non-cash fair value changes	Other non-cash movements	as at 30/6/2019	
	Opening Balance	Cash flows				Closing balance	
Loans – secured	1,150	(156)	–	–	–	994	
<b>TOTAL</b>	<b>1,150</b>	<b>(156)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>994</b>	

\$ '000	as at 30/6/2017		Non-cash acquisitions	Non-cash fair value changes	Other non-cash movements	as at 30/6/2018	
	Opening Balance	Cash flows				Closing balance	
Loans – secured	1,297	(147)	–	–	–	1,150	
<b>TOTAL</b>	<b>1,297</b>	<b>(147)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,150</b>	

**Accounting policy for payables and borrowings**

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

The financial liabilities of the Council comprise trade payables, bank and other loans and finance lease liabilities.

**Payables**

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

**Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Income Statement over the period of the borrowings using the effective-interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

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

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

**Finance leases**

Leases of property, plant and equipment where Council, as lessee, has substantially all the risks and rewards of ownership, are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased assets or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in other short-term and long-term payables. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the Income Statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 11. Provisions

\$ '000	2019 Current	2019 Non-current	2018 Current	2018 Non-current
<b>Provisions</b>				
<b>Employee benefits</b>				
Annual leave	794	–	773	–
Long service leave	1,487	78	1,495	31
Other leave	22	–	40	–
<b>Sub-total – aggregate employee benefits</b>	<b>2,303</b>	<b>78</b>	<b>2,308</b>	<b>31</b>
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	34	347	34	340
<b>Sub-total – asset remediation/restoration</b>	<b>34</b>	<b>347</b>	<b>34</b>	<b>340</b>
<b>TOTAL PROVISIONS</b>	<b>2,337</b>	<b>425</b>	<b>2,342</b>	<b>371</b>

\$ '000	2019	2018
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**(a) Current provisions not anticipated to be settled within the next twelve months**

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	1,240	1,682
	<u>1,240</u>	<u>1,682</u>

**(b) Description of and movements in provisions**

\$ '000	ELE provisions			Total
	Annual leave	Long service leave	Other employee benefits	
<b>2019</b>				
At beginning of year	773	1,526	40	2,339
Other	21	39	(18)	42
Total ELE provisions at end of period	794	1,565	22	2,381
<b>2018</b>				
At beginning of year	981	1,636	24	2,641
Other	(208)	(110)	16	(302)
Total ELE provisions at end of period	773	1,526	40	2,339

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 11. Provisions (continued)

\$ '000	Other provisions	
	Asset remediation	Total
<b>2019</b>		
At beginning of year	374	374
Unwinding of discount	7	7
Total other provisions at end of period	381	381
<b>2018</b>		
At beginning of year	368	368
Unwinding of discount	6	6
Total other provisions at end of period	374	374

## Nature and purpose of non-employee benefit provisions

## Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

## Accounting policy for provisions

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

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

Provisions are measured at the present value of 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.

## Employee benefits

## Short-term obligations

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

## Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

## On-costs

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

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

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 11. Provisions (continued)

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The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

#### **Provisions for close-down and restoration, and environmental clean-up costs – tips and quarries**

##### **Restoration**

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

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

##### **Rehabilitation**

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

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

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

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, 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.

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

Close-down and restoration costs are a normal consequence of 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.

### Note 12. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

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#### (a) 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.

#### (b) Changes in accounting policies due to adoption of new accounting standards (not-retrospective)



## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 12. Accumulated surplus, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

During the year, Council adopted a number of new accounting standards. The impact of the adoption and associated transition disclosures are shown below.

The Council has adopted AASB 9 Financial Instruments for the first time in the current year with a date of initial adoption of 1 July 2018. As part of the adoption of AASB 9, the Council adopted consequential amendments to other accounting standards arising from the issue of AASB 9 as follows:

- AASB 101 Presentation of Financial Statements requires the impairment of financial assets to be presented in a separate line item in the income statement. In prior year, this information was presented as part of other expenses.
- AASB 7 Financial Instruments: Disclosures requires amended disclosures due to changes arising from AASB 9. These disclosures have been provided for the current year.

The key changes to Council's accounting policy and the impact on these financial statements from applying AASB 9 are described below.

Changes in accounting policies resulting from the adoption of AASB 9 have been applied retrospectively except Council has not restated any amounts relating to classification and measurement requirements, including impairment, which have been applied from 1 July 2018.

The financial assets of Council have been reclassified into one of the following categories on adoption of AASB 9, based primarily on the business model in which a financial asset is managed and its contractual cash flow characteristics are:

- measured at amortised cost

#### **Classification of financial assets**

- fair value through profit or loss
- fair value through other comprehensive income – equity instruments

#### **Impairment of financial assets**

The incurred loss model from AASB 139 has been replaced with an expected credit loss model in AASB 9 for assets measured at amortised cost. This has resulted in the earlier recognition of credit loss (bad debt provisions).

Notes to the Financial Statements

for the year ended 30 June 2019

Note 13. Statement of cash flows - additional information

\$ '000	Notes	2019	2018
<b>(a) Reconciliation of cash assets</b>			
Total cash and cash equivalent assets	6(a)	7,378	5,967
<b>Balance as per the Statement of Cash Flows</b>		<b>7,378</b>	<b>5,967</b>
 <b>(b) Reconciliation of net operating result to cash provided from operating activities</b>			
<b>Net operating result from Income Statement</b>		4,115	6,351
<b>Adjust for non-cash items:</b>			
Depreciation and amortisation		6,081	5,861
Net losses/(gains) on disposal of assets		651	(478)
Non-cash capital grants and contributions		–	(48)
Unwinding of discount rates on reinstatement provisions		7	6
<b>+/- Movement in operating assets and liabilities and other cash items:</b>			
Decrease/(increase) in receivables		1,080	(971)
Decrease/(increase) in inventories		16	24
Decrease/(increase) in other current assets		28	(5)
Increase/(decrease) in payables		(261)	399
Increase/(decrease) in other accrued expenses payable		(46)	160
Increase/(decrease) in other liabilities		50	46
Increase/(decrease) in provision for employee benefits		42	(302)
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>		<b>11,763</b>	<b>11,043</b>
 <b>(c) Non-cash investing and financing activities</b>			
Other – Committee constructed buildings		–	48
<b>Total non-cash investing and financing activities</b>		<b>–</b>	<b>48</b>

Notes to the Financial Statements  
for the year ended 30 June 2019

## Note 14. Commitments

\$ '000	2019	2018
<b>Capital commitments (exclusive of GST)</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Buildings	372	–
Plant and equipment	212	54
Water infrastructure	45	–
Roadworks	505	1,148
Sewer Infrastructure	–	20
Other	373	–
<b>Total commitments</b>	<b>1,507</b>	<b>1,222</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	1,507	1,222
<b>Total payable</b>	<b>1,507</b>	<b>1,222</b>
<b>Sources for funding of capital commitments:</b>		
Unrestricted general funds	212	53
Future grants and contributions	1,250	1,085
Externally restricted reserves	45	84
<b>Total sources of funding</b>	<b>1,507</b>	<b>1,222</b>

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 15. Contingencies and other assets/liabilities not recognised

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

**LIABILITIES NOT RECOGNISED****1. Guarantees****(i) Defined benefit superannuation contribution plans**

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

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

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

*Description of the funding arrangements.*

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the fund.

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 for non-180 Point members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times employee contributions

\* For 180 Point Members, Employers are required to contribute 7% of salaries to these members' accumulation accounts, which are paid in addition to members defined benefits.

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum from 1 July 2018 for 3 years to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2018. These additional lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2018.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

*Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan*

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

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

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 15. Contingencies and other assets/liabilities not recognised (continued)

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2019 was \$116,254.59. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 31 December 2018, and covers the period ended 30 June 2018.

Council's expected contribution to the plan for the next annual reporting period is \$141,800.76.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2019 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	1,798.7	
Past Service Liabilities	1,784.2	100.8%
Vested Benefits	1,792.0	100.4%

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.17% as at 30 June 2019.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

\* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

**(ii) Statewide Limited**

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

**(iii) StateCover Limited**

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 15. Contingencies and other assets/liabilities not recognised (continued)

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#### 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.

#### ASSETS NOT RECOGNISED

##### (i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

# Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 16. 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 2019	Carrying value 2018	Fair value 2019	Fair value 2018
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	7,378	5,967	7,378	5,967
Receivables	1,753	2,833	1,753	2,835
Investments				
– 'Financial assets at amortised cost' / 'held to maturity' (2018)	28,000	26,000	28,000	26,000
<b>Total financial assets</b>	<b>37,131</b>	<b>34,800</b>	<b>37,131</b>	<b>34,802</b>
<b>Financial liabilities</b>				
Payables	837	1,118	837	1,118
Loans/advances	994	1,150	994	1,150
<b>Total financial liabilities</b>	<b>1,831</b>	<b>2,268</b>	<b>1,831</b>	<b>2,268</b>

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.

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

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

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

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these 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.

Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Financial risk management (continued)

Council manages these risks (amongst other measures) by investing only in term deposits, in line with Council's Financial Strategy 2016.

(a) Market risk – price risk and interest rate risk

The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
<b>2019</b>				
Possible impact of a 1% movement in interest rates	354	(354)	(354)	354
<b>2018</b>				
Possible impact of a 1% movement in interest rates	319	(319)	(319)	319



Notes to the Financial Statements

for the year ended 30 June 2019

Note 16. Financial risk management (continued)

(b) Credit risk

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

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

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.

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

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

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.

Credit risk profile

Receivables – rates and annual charges

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.

\$ '000	Not yet overdue	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
<b>2019</b>						
Gross carrying amount	525	41	33	14	8	621
<b>2018</b>						
Gross carrying amount	238	50	27	14	6	335

Receivables - non-rates and annual charges

Council applies the simplified approach for non-rates and annual charges debtors to provide for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision as at 30 June 2019 is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
<b>2019</b>						
Gross carrying amount	473	475	1	19	164	1,132
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>ECL provision</b>	–	–	–	–	–	–
<b>2018</b>						
Gross carrying amount	1,087	909	13	120	369	2,498
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>ECL provision</b>	–	–	–	–	–	–

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 16. Financial risk management (continued)

## (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.

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 diversification of borrowing types, maturities and interest rate structures. The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

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

The amounts disclosed in the table are the undiscounted contracted cash flows and therefore the balances in the table may not equal the balances in the statement of financial position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in: 1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2019</b>							
Trade/other payables	0.00%	86	86	665	–	837	837
Loans and advances	4.26%	200	200	594	–	994	994
<b>Total financial liabilities</b>		<b>286</b>	<b>286</b>	<b>1,259</b>	<b>–</b>	<b>1,831</b>	<b>1,831</b>
<b>2018</b>							
Trade/other payables	0.00%	60	1,058	–	–	1,118	1,118
Loans and advances	4.26%	200	200	634	116	1,150	1,150
<b>Total financial liabilities</b>		<b>260</b>	<b>1,258</b>	<b>634</b>	<b>116</b>	<b>2,268</b>	<b>2,268</b>

## Loan agreement breaches

There have been no breaches to loan agreements during the reporting year.

Notes to the Financial Statements

for the year ended 30 June 2019

Note 17. Material budget variations

Council's original financial budget for 18/19 was adopted by the Council on 19/06/2019 and is unaudited.

While the Income Statement included in this General Purpose Financial Statements 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.

Material variations represent those variances between the original budget figure and the actual result that amount to **10%** or more.

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

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----	
<b>REVENUES</b>				
<b>Rates and annual charges</b>	9,992	10,235	243	2% <b>F</b>
<b>User charges and fees</b>	1,697	2,571	874	52% <b>F</b>
Council budgets for fees and charges conservatively. In particular water consumption has exceeded expectations.				
<b>Interest and investment revenue</b>	731	772	41	6% <b>F</b>
<b>Other revenues</b>	517	1,217	700	135% <b>F</b>
Council does not budget to sell high security water, which is entirely dependent on usage, price and availability. Sales in 2019 total \$778,000.				
<b>Operating grants and contributions</b>	6,214	6,589	375	6% <b>F</b>
<b>Capital grants and contributions</b>	5,776	3,569	(2,207)	(38)% <b>U</b>
Grant funds are released on milestones rather than award of the grant. A \$2M grant for Finley water treatment renewal has been deferred to 2019-20.				

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 17. Material budget variations

\$ '000	2019 Budget	2019 Actual	2019 ----- Variance -----	
<b>EXPENSES</b>				
Employee benefits and on-costs	8,448	8,581	(133)	(2)% U
Borrowing costs	45	53	(8)	(18)% U
The unwinding of provision costs are not included in budgeted costs.				
Materials and contracts	1,954	3,119	(1,165)	(60)% U
Council continues to be successful in grant applications. There is a disconnect between funding, payments and budgets due to variable milestone timelines.				
Depreciation and amortisation	5,981	6,081	(100)	(2)% U
Other expenses	2,189	2,353	(164)	(7)% U
Net losses from disposal of assets	-	651	(651)	∞ U
<b>STATEMENT OF CASH FLOWS</b>				
Net cash provided from (used in) operating activities	12,325	11,763	(562)	(5)% U
Net cash provided from (used in) investing activities	(13,571)	(10,196)	3,375	(25)% F
Stronger than anticipated overall performance resulted in a stronger cash position, which was not invested in Term Deposits but rather held in cash at bank.				
Net cash provided from (used in) financing activities	(155)	(156)	(1)	1% U

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 18. Fair Value Measurement

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

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

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) Assets and liabilities that have been measured and recognised at fair values

2019	Notes	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	
<b>Recurring fair value measurements</b>						
<b>Infrastructure, property, plant and equipment</b>						
	9(a)					
Plant and equipment		30/06/13	–	–	3,011	3,011
Office equipment		30/06/14	–	–	96	96
Operational land		30/06/18	–	–	9,276	9,276
Community land		30/06/18	–	–	271	271
Land under roads (post 30/06/08)		30/06/18	–	–	234	234
Land improvements – depreciable		30/06/14	–	–	819	819
Buildings – non-specialised		30/06/18	–	–	628	628
Buildings – specialised		30/06/18	–	–	29,128	29,128
Roads		30/06/19	–	–	113,101	113,101
Bridges		30/06/18	–	–	3,419	3,419
Footpaths		30/06/18	–	–	3,384	3,384
Bulk earthworks		30/06/18	–	–	3,308	3,308
Stormwater drainage		30/06/19	–	–	18,288	18,288
Water supply network		30/06/19	–	–	27,319	27,319
Sewer network		30/06/19	–	–	18,769	18,769
Swimming pools		30/06/17	–	–	1,540	1,540
Heritage collections		30/06/16	–	–	67	67
Library books		30/06/18	–	–	158	158
Other assets		30/06/16	–	–	2,835	2,835
Tip assets		30/06/18	–	–	353	353
Quarry assets		30/06/18	–	–	16	16
Open Space		30/06/13	–	–	5,402	5,402
<b>Total infrastructure, property, plant and equipment</b>			<b>–</b>	<b>–</b>	<b>241,422</b>	<b>241,422</b>

Notes to the Financial Statements  
for the year ended 30 June 2019

## Note 18. Fair Value Measurement (continued)

2018	Notes	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	
<b>Recurring fair value measurements</b>						
<b>Infrastructure, property, plant and equipment</b>						
	9(a)					
Plant and equipment		30/06/13	–	–	3,161	3,161
Office equipment		30/06/14	–	–	125	125
Operational land		30/06/18	–	–	9,298	9,298
Community land		30/06/18	–	–	270	270
Land under roads (post 30/06/08)		30/06/18	–	–	234	234
Land improvements – depreciable		30/06/14	–	–	572	572
Buildings – non-specialised		30/06/18	–	–	637	637
Buildings – specialised		30/06/18	–	–	30,312	30,312
Roads		30/06/18	–	–	112,910	112,910
Bridges		30/06/18	–	–	3,516	3,516
Footpaths		30/06/18	–	–	3,339	3,339
Bulk earthworks		30/06/18	–	–	3,259	3,259
Stormwater drainage		30/06/18	–	–	17,233	17,233
Water supply network		30/06/17	–	–	26,210	26,210
Sewer network		30/06/17	–	–	19,045	19,045
Swimming pools		30/06/17	–	–	1,604	1,604
Heritage collections		30/06/16	–	–	68	68
Library books		30/06/18	–	–	197	197
Other assets		30/06/16	–	–	2,739	2,739
Tip assets		30/06/18	–	–	256	256
Quarry assets		30/06/18	–	–	20	20
Open Space		30/06/13	–	–	3,968	3,968
<b>Total infrastructure, property, plant and equipment</b>			–	–	<b>238,973</b>	<b>238,973</b>

Note that capital WIP is not included above since it is carried at cost.

## (2) Transfers between level 1 and level 2 fair value hierarchies

Council's policy for determining transfers between fair value hierarchies is at the end of the reporting period.

There were no transfers in or out of level 1 and level 2 fair valuation hierarchy

## Berrigan Shire Council

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 18. 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 (ie. 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:

**Infrastructure, property, plant and equipment (IPP&E)**

**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 APV Valuers and Asset Management 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

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, as well as input from APV Valuers and Asset Management Pty Ltd.

**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 APV Valuers and Asset Management 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

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 18. Fair Value Measurement (continued)

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 APV Valuers and Asset Management 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

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 APV Valuers and Asset Management 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 – Engineering Services Manager

**Bulk earthworks:** Levee banks.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, condition



## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 18. Fair Value Measurement (continued)

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The unit rates were determined by current replacement cost.

Council's bulk earthworks were valued in-house by Mr Fred Exton – Engineering Services Manager.

**Stormwater drainage:** Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – “Cost approach”

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 – Engineering Services Manager.

**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 – Engineering Services Manager

**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 – Engineering Services Manager

#### 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

## Notes to the Financial Statements

for the year ended 30 June 2019

### Note 18. Fair Value Measurement (continued)

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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.

Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Fair Value Measurement (continued)

(4) Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

\$ '000	Operational Land	Community Land	Depreciable land improvements	Land under roads	Buildings non-specialised
<b>2018</b>					
<b>Opening balance</b>	6,869	320	500	30	513
Transfers from/(to) another asset class	(120)	–	28	142	–
Purchases (GBV)	125	–	–	–	–
Disposals (WDV)	(111)	–	–	–	–
Depreciation and impairment	–	–	(30)	–	(10)
Revaluation	2,536	(50)	74	62	134
<b>Closing balance</b>	<b>9,299</b>	<b>270</b>	<b>572</b>	<b>234</b>	<b>637</b>
<b>2019</b>					
<b>Opening balance</b>	9,299	270	572	234	637
Transfers from/(to) another asset class	(1)	1	–	–	–
Purchases (GBV)	122	–	293	–	–
Disposals (WDV)	(153)	–	–	–	–
Depreciation and impairment	–	–	(46)	–	(9)
Revaluation	9	–	–	–	–
<b>Closing balance</b>	<b>9,276</b>	<b>271</b>	<b>819</b>	<b>234</b>	<b>628</b>

\$ '000	Building specialised	Plant and equipment	Office equipment	Roads	Bridges
<b>2018</b>					
<b>Opening balance</b>	17,440	2,463	130	111,355	3,621
Transfers from/(to) another asset class	–	–	–	(166)	–
Purchases (GBV)	316	1,588	40	5,633	4
Disposals (WDV)	–	(123)	–	(7)	–
Depreciation and impairment	(575)	(767)	(45)	(2,551)	(107)
Revaluation	13,131	–	–	(1,354)	(2)
<b>Closing balance</b>	<b>30,312</b>	<b>3,161</b>	<b>125</b>	<b>112,910</b>	<b>3,516</b>
<b>2019</b>					
<b>Opening balance</b>	30,312	3,161	125	112,910	3,516
Transfers from/(to) another asset class	–	753	–	–	–
Purchases (GBV)	65	–	6	2,374	8
Disposals (WDV)	–	(85)	(4)	(893)	–
Depreciation and impairment	(1,224)	(818)	(31)	(2,538)	(107)
Revaluation	(25)	–	–	1,248	2
<b>Closing balance</b>	<b>29,128</b>	<b>3,011</b>	<b>96</b>	<b>113,101</b>	<b>3,419</b>

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 18. Fair Value Measurement (continued)

\$ '000	Footpaths	Bulk earth	Stormwater drainage	Water supply network	Sewerage network
<b>2018</b>					
<b>Opening balance</b>	3,212	2,976	18,001	27,777	17,335
Transfers from/(to) another asset class	166	–	(50)	–	–
Purchases (GBV)	15	283	347	10	293
Depreciation and impairment	(68)	–	(235)	(615)	(548)
Revaluation	14	–	(831)	(962)	1,965
<b>Closing balance</b>	<b>3,339</b>	<b>3,259</b>	<b>17,232</b>	<b>26,210</b>	<b>19,045</b>
<b>2019</b>					
<b>Opening balance</b>	3,339	3,259	17,232	26,210	19,045
Purchases (GBV)	134	49	511	277	16
Disposals (WDV)	(4)	–	(23)	(44)	(4)
Depreciation and impairment	(70)	–	(240)	(669)	(588)
Revaluation	(15)	–	808	1,545	300
<b>Closing balance</b>	<b>3,384</b>	<b>3,308</b>	<b>18,288</b>	<b>27,319</b>	<b>18,769</b>

\$ '000	Swimming pools	Heritage collections	Library books
<b>2018</b>			
<b>Opening balance</b>	1,614	69	210
Purchases (GBV)	51	–	26
Depreciation and impairment	(61)	(1)	(39)
<b>Closing balance</b>	<b>1,604</b>	<b>68</b>	<b>197</b>
<b>2019</b>			
<b>Opening balance</b>	1,604	68	197
Purchases (GBV)	–	–	18
Disposals (WDV)	–	–	(31)
Depreciation and impairment	(64)	(1)	(26)
<b>Closing balance</b>	<b>1,540</b>	<b>67</b>	<b>158</b>

Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Fair Value Measurement (continued)

\$ '000	Other assets	Tip and quarry assets	Total
<b>2018</b>			
<b>Opening balance</b>	6,167	211	220,813
Purchases (GBV)	739	–	9,470
Disposals (WDV)	–	(3)	(244)
Depreciation and impairment	(199)	(10)	(5,861)
Revaluation	–	78	14,795
<b>Closing balance</b>	<b>6,707</b>	<b>276</b>	<b>238,973</b>
<b>2019</b>			
<b>Opening balance</b>	6,707	276	238,973
Transfers from/(to) another asset class	–	–	753
Purchases (GBV)	1,817	–	5,690
Disposals (WDV)	–	–	(1,241)
Depreciation and impairment	(287)	(15)	(6,733)
Revaluation	–	108	3,980
<b>Closing balance</b>	<b>8,237</b>	<b>369</b>	<b>241,422</b>

b. Information relating to the transfers into and out of the level 3 fair valuation hierarchy (as disclosed in the table above) includes:

There were no FV hierarchy transfer into or out of level 3.

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

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

	Valuation technique/s	Unobservable inputs
<b>Infrastructure, property, plant and equipment</b>		
Office Equipment	Cost Approach	<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Operational Land	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>
Community Land	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>
Land under Roads (post 30/06/08)	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> <li>• Alternate Uses</li> </ul>
Land Improvements - Depreciable	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Buildings – Non Specialised	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Buildings - Specialised	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>

Notes to the Financial Statements

for the year ended 30 June 2019

Note 18. Fair Value Measurement (continued)

	Valuation technique/s	Unobservable inputs
Roads	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Bridges	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Footpaths	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Bulk Earthworks	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Stormwater Drainage	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Water Supply Network	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Sewer Network	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Swimming Pools	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Heritage Collections	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Library Books	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Other Assets	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Asset class here...		<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Tip & Quarry Assets	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>

**d. The valuation process for level 3 fair value measurements**

The valuation process/es they use for level 3 fair valuation measurements is to use the market or cost approach (as indicated above) to review fair value, where the relationship of unobservable inputs to Fair Value are affected by any change in component pricing and asset condition. Asset valuations are reviewed annually by the Director of Technical Services and the Finance Manager.

**(5) Highest and best use**

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

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2019

#### Note 19. Related Party Transactions

##### (a) Key management personnel

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2019	2018
<b>Compensation:</b>		
Short-term benefits	1,051	984
Post-employment benefits	121	146
<b>Total</b>	<b>1,172</b>	<b>1,130</b>

##### (b) Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

There are no other disclosures to be made by KMP.

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2019

#### Note 20. Events occurring after the reporting date

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Council is aware of the following 'non-adjusting events' that merit disclosure:

##### **Dissolution of Central Murray County Council**

As at 1 July 2019 the Central Murray County Council (CMCC) a noxious weeds control authority of which Council was a constituent council was dissolved by Proclamation and its assets, liabilities and staff were distributed between Berrigan Shire Council, Edward River Council and Murray River Council.

Berrigan Shire Council took over the Berrigan centric operations, including taking on two of the existing staff and all associated local assets.

Prior to the dissolution Council paid an annual contribution of \$129,669 per annum toward the operations of the County Council. Going forward Council has budgeted a total of \$277,456 per annum (indexed) to cover noxious weed control operations.



## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2019

#### Note 21. Statement of developer contributions

Under the *Environmental Planning and Assessment Act 1979*, Council has obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

#### Summary of contributions and levies

	as at 30/6/2018			Interest earned in year	Expenditure during year	Internal borrowing (to)/from	as at 30/6/2019	
	Opening Balance	Cash	Non-cash				Held as restricted asset	Cumulative internal borrowings due/(payable)
<b>\$ '000</b>								
S7.11 not under plans	95	23	–	–	–	–	118	–
S64 contributions	160	178	–	–	–	–	338	–
<b>Total contributions</b>	<b>255</b>	<b>201</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>456</b>	<b>–</b>

#### S7.11 Contributions – not under a plan

##### CONTRIBUTIONS NOT UNDER A PLAN

Drainage	17	12	–	–	–	–	29	–
Parking	7	9	–	–	–	–	16	–
Open space	71	2	–	–	–	–	73	–
<b>Total</b>	<b>95</b>	<b>23</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>118</b>	<b>–</b>

#### S64 contributions

##### S64 contributions

Water	151	176	–	–	–	–	327	–
Sewer	9	2	–	–	–	–	11	–
<b>Total</b>	<b>160</b>	<b>178</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>338</b>	<b>–</b>

Notes to the Financial Statements  
for the year ended 30 June 2019

Note 22. Financial result and financial position by fund

\$ '000	General <sup>1</sup> 2019	Water 2019	Sewer 2019
<b>Income Statement by fund</b>			
<b>Income from continuing operations</b>			
Rates and annual charges	6,309	1,947	1,979
User charges and fees	1,179	1,329	63
Interest and investment revenue	427	193	152
Other revenues	359	827	44
Grants and contributions provided for operating purposes	6,589	–	–
Grants and contributions provided for capital purposes	3,374	175	20
<b>Total income from continuing operations</b>	<b>18,237</b>	<b>4,471</b>	<b>2,258</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	7,851	418	312
Borrowing costs	53	–	–
Materials and contracts	337	1,619	1,163
Depreciation and amortisation	4,703	705	673
Other expenses	1,735	428	190
Net losses from the disposal of assets	607	44	–
<b>Total expenses from continuing operations</b>	<b>15,286</b>	<b>3,214</b>	<b>2,338</b>
<b>Operating result from continuing operations</b>	<b>2,951</b>	<b>1,257</b>	<b>(80)</b>
<b>Net operating result for the year</b>	<b>2,951</b>	<b>1,257</b>	<b>(80)</b>
<b>Net operating result attributable to each council fund</b>	2,951	1,257	(80)
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(423)</b>	<b>1,082</b>	<b>(100)</b>

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

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

Notes to the Financial Statements

for the year ended 30 June 2019

Note 22. Financial result and financial position by fund (continued)

\$ '000	General <sup>1</sup> 2019	Water 2019	Sewer 2019
<b>Statement of Financial Position by fund</b>			
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	727	4,135	2,516
Investments	18,000	6,000	4,000
Receivables	1,434	210	109
Inventories	222	63	4
Other	37	–	–
<b>Total current assets</b>	<b>20,420</b>	<b>10,408</b>	<b>6,629</b>
<b>Non-current assets</b>			
Inventories	185	–	–
Infrastructure, property, plant and equipment	195,977	28,653	20,300
<b>Total non-current assets</b>	<b>196,162</b>	<b>28,653</b>	<b>20,300</b>
<b>TOTAL ASSETS</b>	<b>216,582</b>	<b>39,061</b>	<b>26,929</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	821	16	–
Income received in advance	235	–	–
Borrowings	161	–	–
Provisions	2,337	–	–
<b>Total current liabilities</b>	<b>3,554</b>	<b>16</b>	<b>–</b>
<b>Non-current liabilities</b>			
Borrowings	833	–	–
Provisions	425	–	–
<b>Total non-current liabilities</b>	<b>1,258</b>	<b>–</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>	<b>4,812</b>	<b>16</b>	<b>–</b>
<b>Net assets</b>	<b>211,770</b>	<b>39,045</b>	<b>26,929</b>
<b>EQUITY</b>			
Accumulated surplus	82,933	24,656	10,834
Revaluation reserves	128,837	14,389	16,095
<b>Council equity interest</b>	<b>211,770</b>	<b>39,045</b>	<b>26,929</b>
<b>Total equity</b>	<b>211,770</b>	<b>39,045</b>	<b>26,929</b>

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

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

## Notes to the Financial Statements

for the year ended 30 June 2019

## Note 23(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2019	Indicator 2019	Prior periods		Benchmark
			2018	2017	
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	1,197				
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	21,384	5.60%	18.24%	22.54%	>0.00%
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1</sup>	14,569				
Total continuing operating revenue <sup>1</sup>	24,953	58.39%	61.16%	53.93%	>60.00%
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	15,718				
Current liabilities less specific purpose liabilities	2,314	6.79x	7.24x	8.08x	>1.50x
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	7,331				
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	209	35.08x	48.70x	34.86x	>2.00x
<b>5. Rates, annual charges, interest and extra charges outstanding percentage</b>					
Rates, annual and extra charges outstanding	621				
Rates, annual and extra charges collectible	10,406	5.97%	3.30%	3.72%	<10.00%
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	35,378				
Monthly payments from cash flow of operating and financing activities	1,206	29.33 mths	27.97 mths	24.00 mths	>3.00 mths

(1) Excludes fair value adjustments, reversal of revaluation decrements, net gain on sale of assets, and net loss of interests in joint ventures and associates.

(2) Excludes impairment/revaluation decrements, net loss on sale of assets, and net loss on share of interests in joint ventures and associates

## Berrigan Shire Council

### Notes to the Financial Statements

for the year ended 30 June 2019

#### Note 23(b). Statement of performance measures – by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2019	2018	2019	2018	2019	2018	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>1.36%</b>	19.24%	<b>25.19%</b>	21.40%	<b>(3.89)%</b>	5.62%	>0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>44.09%</b>	49.99%	<b>96.09%</b>	98.41%	<b>99.11%</b>	87.02%	>60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>6.79x</b>	7.24x	<b>650.50x</b>	585.13x	∞	∞	>1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>23.78x</b>	38.45x	∞	∞	∞	∞	>2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates, annual charges, interest and extra charges outstanding percentage</b>							
Rates, annual and extra charges outstanding	<b>9.58%</b>	0.19%	<b>0.00%</b>	11.91%	<b>0.00%</b>	4.66%	<10.00%
Rates, annual and extra charges collectible							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>23.81</b>	33.09	∞	13.54	∞	15.05	>3.00
Payments from cash flow of operating and financing activities	<b>mths</b>	mths		mths		mths	mths

(1) - (2) Refer to Notes at Note 23a above.

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



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the general purpose financial statements**  
**Berrigan Shire Council**

To the Councillors of the Berrigan Shire Council

## Opinion

I have audited the accompanying financial statements of Berrigan Shire Council (the Council), which comprise the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2019, the Statement of Financial Position as at 30 June 2019, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
  - have been presented, in all material respects, in accordance with the requirements of this Division
  - are consistent with the Council's accounting records
  - present fairly, in all material respects, the financial position of the Council as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

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

## Basis for Opinion

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

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

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

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

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

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

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

## Other Information

The Council's annual report for the year ended 30 June 2019 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statement and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Financial Statements

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

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting except where the Council will be dissolved or amalgamated by an Act of Parliament, or otherwise cease operations.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

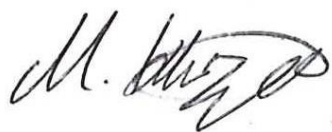
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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

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

My opinion does not provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note 17 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Michael Kharzoo

Delegate of the Auditor-General for New South Wales

15 November 2019  
SYDNEY





Cr Matthew Hannan  
Mayor  
Berrigan Shire Council  
56 Chanter Street  
BERRIGAN NSW 2712

Contact: Michael Kharzoo  
Phone no: (02) 9275 7188  
Our ref: D1926950/1692

15 November 2019

Dear Cr Hannan

**Report on the Conduct of the Audit  
for the year ended 30 June 2019  
Berrigan Shire Council**







I have audited the general purpose financial statements (GPFS) of the Berrigan Shire Council (the Council) for the year ended 30 June 2019 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2019 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

## INCOME STATEMENT

### Operating result

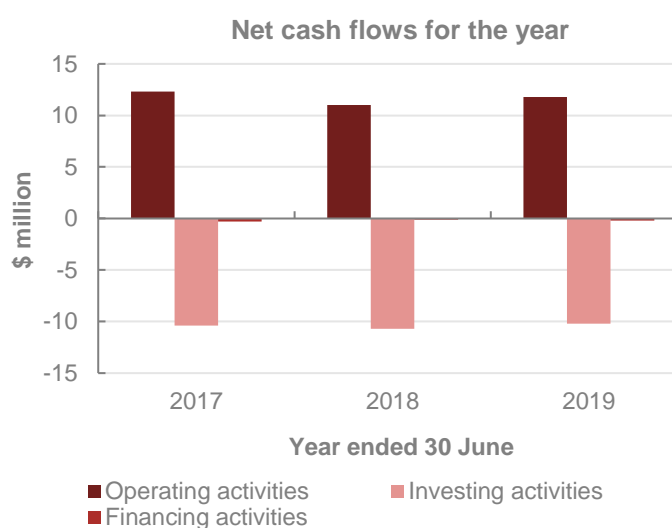
	2019	2018	Variance
	\$m	\$m	%
Rates and annual charges revenue	10.2	10.0	 2.0
User charges and fees	2.6	3.8	 31.6
Grants and contributions revenue	10.2	9.2	 10.9
Materials and contracts	3.1	2.6	 19.2
Operating result for the year	4.1	6.4	 35.9
Net operating result before capital grants and contributions	0.5	4.6	 89.1

The following comments are made in respect of Council's operating result for the year:

- Rates and annual charges revenue was \$10.2 million (\$10.0 million for the year ended 30 June 2018). The increase of \$0.2 million (2.0 per cent) is mainly due to the 2.3 per cent rate peg.
- User charges and fees revenue was \$2.6 million (\$3.8 million for the year ended 30 June 2018). The decrease of \$1.2 million (31.6 per cent) is mainly attributable to the reduction in waste management services income (\$1.4 million).
- Grants and contributions revenue was \$10.2 million (\$9.2 million for the year ended 30 June 2018). The increase of \$1 million (10.9 per cent) was primarily due to the increase of recreation and culture capital grants of \$1.5 million. This was partially offset by a decrease in roads to recovery operating grants of \$0.8 million.
- Materials and contracts expenses were \$3.1 million (\$2.6 million for the year ended 30 June 2018). The increase of \$0.5 million (19.2 per cent) is mainly due to an increase in raw materials and consumables of \$0.4 million from the prior year.
- Council's net operating result was a surplus of \$4.1 million (\$6.4 million surplus for the year ended 30 June 2018). The decrease of \$2.3 million is mainly due to the decrease in user charges and fees revenue and increase in material and contracts expenses noted above.
- The net operating result before capital grants and contributions was a surplus of \$0.5 million (\$4.6 million surplus for the year ended 30 June 2018).

## STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents was \$7.4 million (\$6.0 million for the year ended 30 June 2018). There was a net increase in cash and cash equivalents of \$1.4 million at 30 June 2019.
- Net cash provided by operating activities has increased by \$0.7 million to \$11.8 million. This is mainly due to the increase in cash receipts from grants and contributions of \$0.8 million.
- Net cash used in investing activities decreased by \$0.5 million. This is mainly due to the decrease in purchase of investment securities of \$1.0 million.
- Net cash used in financing activities is \$0.2 million which is consistent with the prior year.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2019	2018	Commentary
	\$m	\$m	
External restrictions	21.4	19.2	<ul style="list-style-type: none"> <li>• Externally restricted cash and investments are restricted in their use by externally imposed requirements. The increase of \$2.2 million is mainly due to the increase of \$1.7 million in water supplies reserve and \$0.6 million increase in sewerage services reserve.</li> <li>• Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. The increase of \$1.2 million in internal restrictions is primarily due to a \$0.6 million increase in the plant and vehicle replacement reserve and \$0.3 million increase in the capital works reserve.</li> <li>• Unrestricted cash and investments was \$8.2 million, which is available to provide liquidity for the day-to-day operations of the Council.</li> </ul>
Internal restrictions	5.8	4.6	
Unrestricted	8.2	8.1	
<b>Cash and investments</b>	<b>35.4</b>	<b>31.9</b>	

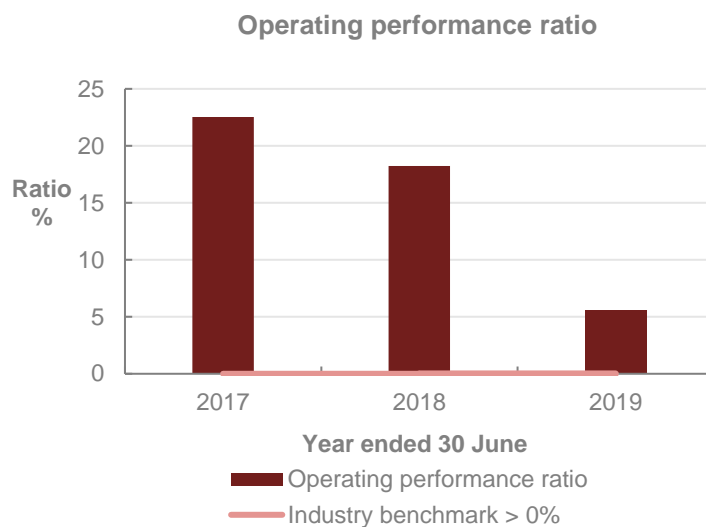
### Debt

Council has \$1.0 million of external borrowings (2018: \$1.2 million) which is secured over the revenue of Council.

## PERFORMANCE

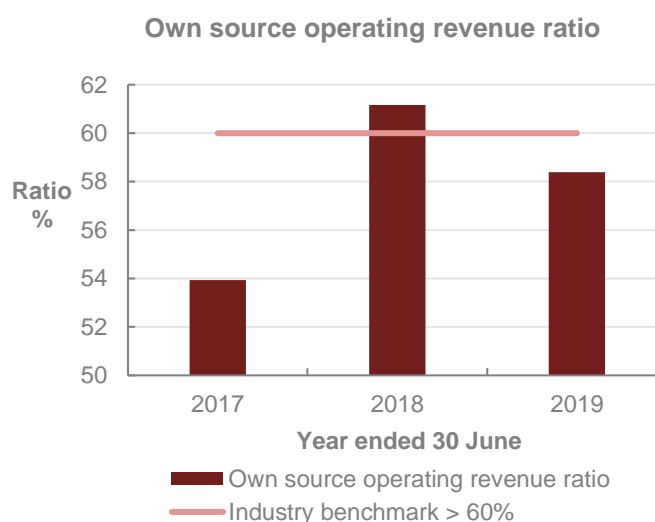
### Operating performance ratio

- The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by the former Office of Local Government (OLG) is greater than zero per cent.
- The operating performance ratio of 5.60% is above the industry benchmark of greater than 0%. This indicates the Council can contain operating expenditures within operating revenue.
- The operating performance ratio decreased to 5.60% (2018: 18.24%) due to the decrease in user charges and fees revenue and increase in employee benefits and on-costs expenses.



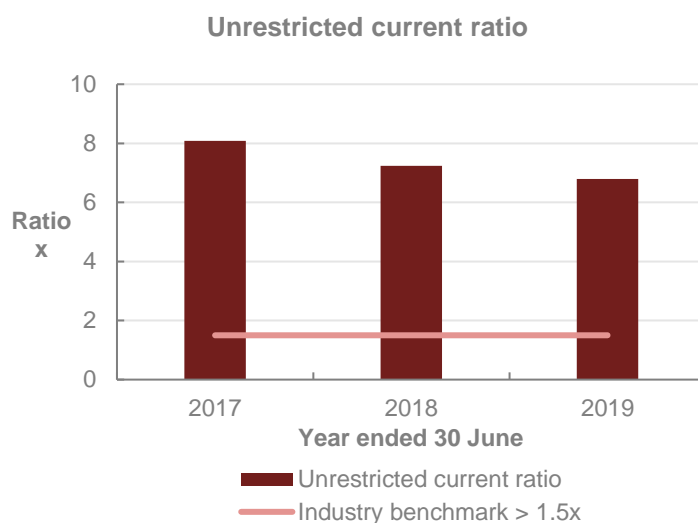
### Own source operating revenue ratio

- The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by the former OLG is greater than 60 per cent.
- The council's own source operating revenue ratio of 58.39% is marginally below the industry benchmark of 60%. This indicates that the council is reliant on external funding sources, such as grants and contributions.
- The own source operating revenue ratio decreased to 58.39% (2018: 61.16%) due to the decrease in user charges and fees revenue.



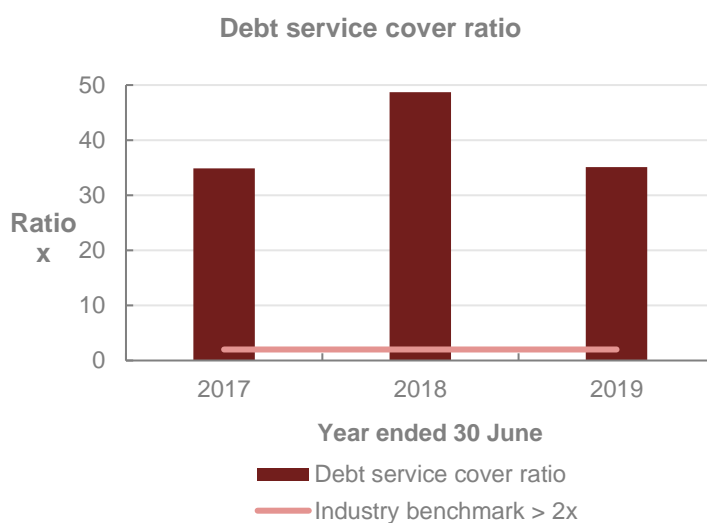
## Unrestricted current ratio

- The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by the former OLG is greater than 1.5 times.
- The Council's unrestricted current ratio of 6.79 times is greater than the industry benchmark minimum of greater than 1.5 times. This indicates that the Council has sufficient liquidity to meet its current liabilities as and when they fall due.
- The unrestricted current ratio has decreased in 2019, due to the increase in externally restricted cash, cash equivalents and investments.



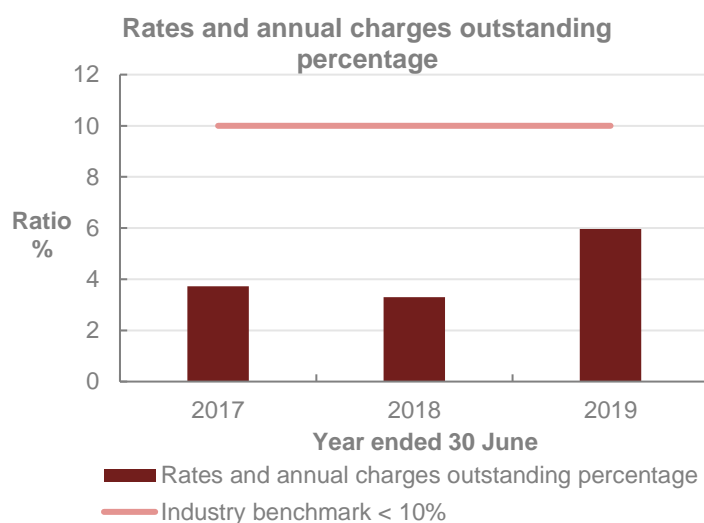
## Debt service cover ratio

- The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by the former OLG is greater than two times.
- The council's debt service cover ratio of 35.08 times is greater than the industry benchmark minimum of greater than 2 times. This indicates that the council has sufficient operating revenue to service its debt.
- The debt service cover ratio has decreased in 2019, due to the decrease in the operating result.



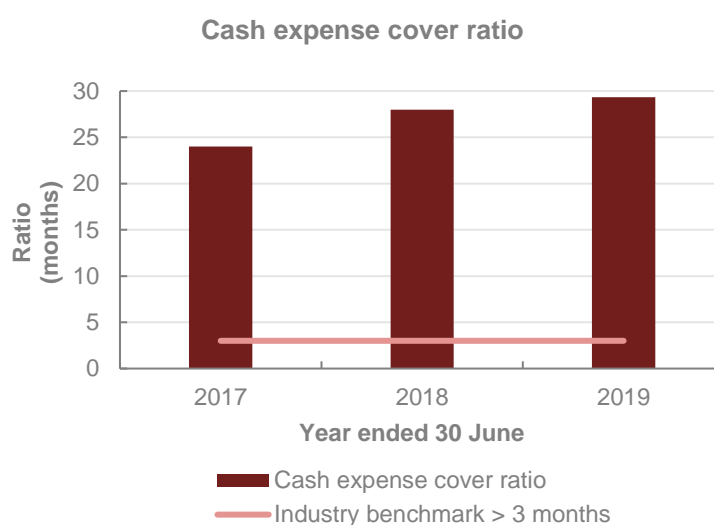
## Rates and annual charges outstanding percentage

- The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by the former OLG is less than 10 per cent for regional and rural councils.
- The council's rates and annual charges outstanding ratio of 5.97% is within the industry benchmark of less than 10% for regional and rural councils.
- The rates and annual charges outstanding percentage of 5.97% has increased from the prior year (2018: 3.30%).



## Cash expense cover ratio

- This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by the former OLG is greater than 3 months.
- The council's cash expense cover ratio was 29.33 months, which is above the industry benchmark of greater than 3 months. This indicates that council had the capacity to cover 29.33 months of operating cash expenditure without additional cash inflows at 30 June 2019.
- The council's cash expense cover ratio has been steadily increasing over the last three years.



## Infrastructure, property, plant and equipment renewals

The council has renewed \$6.6 million of assets in the 2018–19 financial year, compared to \$6.9 million of assets in the 2017–18 financial year. The majority of renewals relates to roads of \$4.0 million, other open spaces and recreational assets of \$0.7 million and plant and equipment of \$0.7 million.

## OTHER MATTERS

### New accounting standards implemented

Application period	Overview
<b>AASB 9 'Financial Instruments' and revised AASB 7 'Financial Instruments: Disclosures'</b>	
For the year ended 30 June 2019	<p>AASB 9 replaces AASB 139 'Financial Instruments: Recognition and Measurement' and changes the way financial instruments are treated for financial reporting.</p> <p>Key changes include:</p> <ul style="list-style-type: none"> <li>• a simplified model for classifying and measuring financial assets</li> <li>• a new method for calculating impairment</li> <li>• a new type of hedge accounting that more closely aligns with risk management.</li> </ul> <p>The revised AASB 7 includes new disclosures as a result of AASB 9.</p> <p>Council's disclosure of the impact of adopting AASB 9 is disclosed in Notes 1 and 12.</p>

### Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial statements. The Council's:

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



Michael Kharzoo

Delegate of the Auditor-General for New South Wales

cc: Mr Rowan Perkins, General Manager

# Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2019

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*"Making an even better Berrigan Shire"*





# Berrigan Shire Council

## Special Purpose Financial Statements

for the year ended 30 June 2019

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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 2019

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#### 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 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.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

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

Signed in accordance with a resolution of Council made on 30 October 2019.



Cr. Matthew Hannan  
Mayor  
30 October 2019



Cr. Daryll Morris  
Councillor  
30 October 2019



Rowan Perkins  
General Manager  
30 October 2019



Carla von Brockhusen  
Responsible Accounting Officer  
30 October 2019

## Berrigan Shire Council

## Income Statement – Water Supply Business Activity

for the year ended 30 June 2019

\$ '000	2019	2018
<b>Income from continuing operations</b>		
Access charges	1,947	1,957
User charges	1,247	1,087
Fees	82	64
Interest	193	187
Other income	827	298
<b>Total income from continuing operations</b>	<b>4,296</b>	<b>3,593</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	418	389
Materials and contracts	1,619	1,392
Depreciation, amortisation and impairment	705	642
Water purchase charges	137	100
Loss on sale of assets	44	–
Other expenses	291	301
<b>Total expenses from continuing operations</b>	<b>3,214</b>	<b>2,824</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>1,082</b>	<b>769</b>
Grants and contributions provided for capital purposes	175	58
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,257</b>	<b>827</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,257</b>	<b>827</b>
Less: corporate taxation equivalent (27.5%) [based on result before capital]	(298)	(211)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>959</b>	<b>616</b>
<b>Plus accumulated surplus</b>	<b>23,399</b>	<b>22,572</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	298	211
<b>Closing accumulated surplus</b>	<b>24,656</b>	<b>23,399</b>
<b>Return on capital %</b>	<b>3.8%</b>	<b>2.8%</b>
<b>Subsidy from Council</b>	<b>–</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	959	616
Less: capital grants and contributions (excluding developer contributions)	(175)	–
<b>Surplus for dividend calculation purposes</b>	<b>784</b>	<b>616</b>
<b>Potential dividend calculated from surplus</b>	<b>392</b>	<b>308</b>

## Berrigan Shire Council

## Income Statement – Sewerage Business Activity

for the year ended 30 June 2019

\$ '000	2019	2018
<b>Income from continuing operations</b>		
Access charges	1,979	1,932
User charges	22	22
Fees	41	39
Interest	152	188
Other income	44	45
<b>Total income from continuing operations</b>	<b>2,238</b>	<b>2,226</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	312	297
Materials and contracts	1,163	1,049
Depreciation, amortisation and impairment	673	590
Calculated taxation equivalents	13	14
Other expenses	177	165
<b>Total expenses from continuing operations</b>	<b>2,338</b>	<b>2,115</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>(100)</b>	<b>111</b>
Grants and contributions provided for capital purposes	20	332
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>(80)</b>	<b>443</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>(80)</b>	<b>443</b>
Less: corporate taxation equivalent (27.5%) [based on result before capital]	–	(33)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>(80)</b>	<b>410</b>
<b>Plus accumulated surplus</b>	<b>10,914</b>	<b>10,471</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	13	14
– Corporate taxation equivalent	–	33
<b>Less:</b>		
– Tax equivalent dividend paid	(13)	(14)
<b>Closing accumulated surplus</b>	<b>10,834</b>	<b>10,914</b>
<b>Return on capital %</b>	<b>(0.5)%</b>	<b>0.5%</b>
<b>Subsidy from Council</b>	<b>368</b>	<b>431</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	(80)	410
Less: capital grants and contributions (excluding developer contributions)	(20)	(329)
<b>Surplus for dividend calculation purposes</b>	<b>–</b>	<b>81</b>
<b>Potential dividend calculated from surplus</b>	<b>–</b>	<b>41</b>

## Berrigan Shire Council

## Statement of Financial Position – Water Supply Business Activity

as at 30 June 2019

\$ '000	2019	2018
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	4,135	2,462
Investments	6,000	6,000
Receivables	210	247
Inventories	63	68
<b>Total current assets</b>	<b>10,408</b>	<b>8,777</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	28,653	27,481
<b>Total non-current assets</b>	<b>28,653</b>	<b>27,481</b>
<b>TOTAL ASSETS</b>	<b>39,061</b>	<b>36,258</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	16	15
<b>Total current liabilities</b>	<b>16</b>	<b>15</b>
<b>TOTAL LIABILITIES</b>	<b>16</b>	<b>15</b>
<b>NET ASSETS</b>	<b>39,045</b>	<b>36,243</b>
<b>EQUITY</b>		
Accumulated surplus	24,656	23,399
Revaluation reserves	14,389	12,844
<b>TOTAL EQUITY</b>	<b>39,045</b>	<b>36,243</b>

## Berrigan Shire Council

## Statement of Financial Position – Sewerage Business Activity

as at 30 June 2019

\$ '000	2019	2018
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	2,516	1,913
Investments	4,000	4,000
Receivables	109	179
Inventories	4	3
<b>Total current assets</b>	<b>6,629</b>	<b>6,095</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	20,300	20,614
<b>Total non-current assets</b>	<b>20,300</b>	<b>20,614</b>
<b>TOTAL ASSETS</b>	<b>26,929</b>	<b>26,709</b>
<b>NET ASSETS</b>	<b>26,929</b>	<b>26,709</b>
<b>EQUITY</b>		
Accumulated surplus	10,834	10,914
Revaluation reserves	16,095	15,795
<b>TOTAL EQUITY</b>	<b>26,929</b>	<b>26,709</b>

## Berrigan Shire Council

### Notes to the Special Purpose Financial Statements

for the year ended 30 June 2019

#### Note 1. Significant Accounting Policies

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

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

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the Local Government Act 1993 (NSW), the *Local Government (General) Regulation 2005*, and the Local Government Code of Accounting Practice and Financial Reporting.

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

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

#### National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 NSW government policy statement titled 'Application of National Competition Policy to Local Government'.

The *Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements.

These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, 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)

**NIL**

##### 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.

## Berrigan Shire Council

### Notes to the Special Purpose Financial Statements

for the year ended 30 June 2019

#### Note 1. Significant Accounting Policies (continued)

##### Monetary amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest thousand dollars, except for Note 2 (Water Supply Best-Practice Management Disclosures) and Note 3 (Sewerage Best-Practice Management Disclosures). As required by Crown Lands and Water (CLAW), 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. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

##### Notional rate applied (%)

Corporate income tax rate – 27.5%

Land tax – the first \$692,000 of combined land values attracts 0%. For the combined land values in excess of \$692,001 up to \$4,231,000 the rate is 1.6% + \$100. For the remaining combined land value that exceeds \$4,231,000 a premium marginal rate of 2.0% applies.

Payroll tax – the business activities do not reach the threshold for payroll tax to apply.

The payment of taxation equivalent charges, referred to in the NSW Office of Water 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 to the NSW Office of Water 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 the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 27.5%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the 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 the SPFS.

The rate applied of 27.5% is/is not the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

##### 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.



## Berrigan Shire Council

### Notes to the Special Purpose Financial Statements

for the year ended 30 June 2019

#### Note 1. Significant Accounting Policies (continued)

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.

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

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return 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 1.32% at 30/6/19.

##### (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.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2019 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



**INDEPENDENT AUDITOR'S REPORT**  
**Report on the special purpose financial statements**  
**Berrigan Shire Council**

To the Councillors of the Berrigan Shire Council

### **Opinion**

I have audited the accompanying special purpose financial statements (the financial statements) of Berrigan Shire Council's (the Council) declared business activities, which comprise the Income Statement of each declared business activity for the year ended 30 June 2019, the Statement of Financial Position of each declared business activity as at 30 June 2019, Note 1 Significant accounting policies for the business activities declared by Council, and the Statement by Councillors and Management.

The declared business activities of the Council are:

- Water Supply
- Sewerage

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared business activities as at 30 June 2019, and its financial performance for the year then ended, in accordance with the Australian Accounting Standards described in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting – update number 27 (LG Code).

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

### **Basis for Opinion**

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

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

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

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

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

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

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

## Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

## Other Information

The Council's annual report for the year ended 30 June 2019 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

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

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

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

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in Note 1 to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless it is not appropriate to do so.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

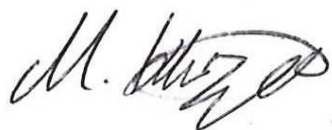
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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

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

My opinion does not provide assurance:

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

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo

Delegate of the Auditor-General for New South Wales

15 November 2019  
SYDNEY

# Berrigan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2019

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*"Making an even better Berrigan Shire"*



# Berrigan Shire Council

## Special Schedules

for the year ended 30 June 2019

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Report on Infrastructure Assets - Values	7

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## Berrigan Shire Council

### Permissible income for general rates

\$ '000		Calculation 2019/20	Calculation 2018/19
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	5,135	5,019
Plus or minus adjustments <sup>2</sup>	b	(1)	(3)
<b>Notional general income</b>	<b>c = a + b</b>	<b>5,134</b>	<b>5,016</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	2.70%	2.30%
Or plus rate peg amount	$i = e \times (c + g)$	139	115
<b>Sub-total</b>	<b>k = (c + g + h + i + j)</b>	<b>5,273</b>	<b>5,131</b>
Plus (or minus) last year's carry forward total	l	(1)	3
<b>Sub-total</b>	<b>n = (l + m)</b>	<b>(1)</b>	<b>3</b>
<b>Total permissible income</b>	<b>o = k + n</b>	<b>5,272</b>	<b>5,134</b>
Less notional general income yield	p	5,302	5,135
<b>Catch-up or (excess) result</b>	<b>q = o - p</b>	<b>(30)</b>	<b>(1)</b>
<b>Carry forward to next year <sup>6</sup></b>	<b>t = q + r + s</b>	<b>(30)</b>	<b>(1)</b>

#### 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.
- (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 Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



**INDEPENDENT AUDITOR'S REPORT**  
**Special Schedule - Permissible income for general rates**  
**Berrigan Shire Council**

To the Councillors of Berrigan Shire Council

### **Opinion**

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Berrigan Shire Council (the Council) for the year ending 30 June 2020.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting – update number 27 (LG Code), and is in accordance with the books and records of the Council.

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

### **Basis for Opinion**

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

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

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

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

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

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

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

### **Emphasis of Matter - Basis of Accounting**

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



## Other Information

The Council's annual report for the year ended 30 June 2019 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2019'.

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

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

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

I have nothing to report in this regard.

## The Councillors' Responsibilities for the Schedule

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

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless it is not appropriate to do so.

## Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

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

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

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

My opinion does not provide assurance:

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



Michael Kharzoo

Delegate of the Auditor-General for New South Wales

15 November 2019  
SYDNEY

Report on Infrastructure Assets  
as at 30 June 2019

Asset Class	Asset Category	Estimated cost		2018/19 Required maintenance <sup>a</sup>	2018/19 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
<b>Buildings</b>	Buildings – non-specialised	–	–	2	2	627	639	32.0%	68.0%	0.0%	0.0%	0.0%
	Buildings – specialised	–	–	135	175	29,128	41,766	55.0%	25.0%	18.0%	2.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>137</b>	<b>177</b>	<b>29,756</b>	<b>42,405</b>	<b>54.7%</b>	<b>25.6%</b>	<b>17.7%</b>	<b>2.0%</b>	<b>0.0%</b>
<b>Roads</b>	Sealed roads	–	–	1,056	1,133	104,406	126,179	95.0%	3.0%	1.0%	1.0%	0.0%
	Unsealed roads	–	–	541	584	8,691	30,218	84.0%	10.0%	4.0%	2.0%	0.0%
	Bridges	–	–	18	18	3,516	7,987	0.0%	100.0%	0.0%	0.0%	0.0%
	Footpaths	–	–	17	19	3,339	4,623	0.0%	26.0%	74.0%	0.0%	0.0%
	Bulk earthworks	–	–	19	19	3,259	3,308	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	1	–	0.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,651</b>	<b>1,773</b>	<b>123,212</b>	<b>172,315</b>	<b>86.2%</b>	<b>9.3%</b>	<b>3.4%</b>	<b>1.1%</b>	<b>0.0%</b>
<b>Water supply network</b>	Water supply network	–	–	1,422	1,962	27,319	48,607	0.0%	58.0%	42.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,422</b>	<b>1,962</b>	<b>27,319</b>	<b>48,607</b>	<b>0.0%</b>	<b>58.0%</b>	<b>42.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Sewerage network</b>	Sewerage network	–	–	943	1,178	18,769	42,597	3.0%	97.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>943</b>	<b>1,178</b>	<b>18,769</b>	<b>42,597</b>	<b>3.0%</b>	<b>97.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Stormwater drainage</b>	Stormwater drainage	–	–	102	83	18,288	23,175	38.0%	62.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>102</b>	<b>83</b>	<b>18,288</b>	<b>23,175</b>	<b>38.0%</b>	<b>62.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Open space / recreational assets</b>	Swimming pools	–	–	16	6	3,552	2,951	12.0%	78.0%	10.0%	0.0%	0.0%
	Other	–	–	389	372	3,390	9,767	20.0%	70.0%	10.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>405</b>	<b>378</b>	<b>6,942</b>	<b>12,718</b>	<b>18.1%</b>	<b>71.9%</b>	<b>10.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TOTAL - ALL ASSETS</b>		<b>–</b>	<b>–</b>	<b>4,660</b>	<b>5,551</b>	<b>224,286</b>	<b>341,817</b>	<b>53.9%</b>	<b>35.1%</b>	<b>10.3%</b>	<b>0.8%</b>	<b>(0.1%)</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

<b>1 Excellent/very good</b>	No work required (normal maintenance)	<b>4 Poor</b>	Renewal required
<b>2 Good</b>	Only minor maintenance work required	<b>5 Very poor</b>	Urgent renewal/upgrading required
<b>3 Satisfactory</b>	Maintenance work required		

## Berrigan Shire Council

### Report on Infrastructure Assets (continued)

as at 30 June 2019

\$ '000	Amounts 2019	Indicator 2019	Prior periods		Benchmark
			2018	2017	
<b>Infrastructure asset performance indicators (consolidated) *</b>					
<b>Buildings and infrastructure renewals ratio <sup>1</sup></b>					
Asset renewals <sup>2</sup>	8,772	154.79%	131.39%	80.35%	>=100.00%
Depreciation, amortisation and impairment	5,667				
<b>Infrastructure backlog ratio <sup>1</sup></b>					
Estimated cost to bring assets to a satisfactory standard	-	-	-	-	<2.00%
Net carrying amount of infrastructure assets	224,286				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	5,551	119.12%	103.90%	114.73%	>100.00%
Required asset maintenance	4,660				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	-	-	-	-	
Gross replacement cost	341,817				

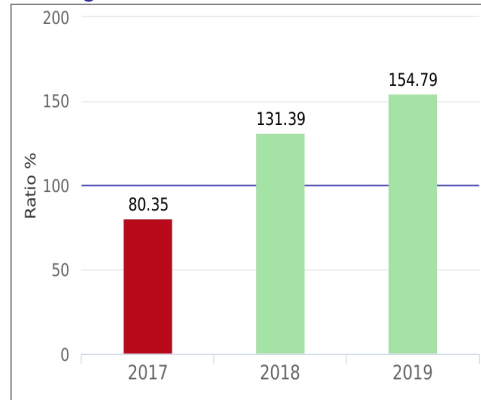
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Excludes Work In Progress (WIP)

(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.

Report on Infrastructure Assets (continued)  
as at 30 June 2019

**Buildings and infrastructure renewals ratio**



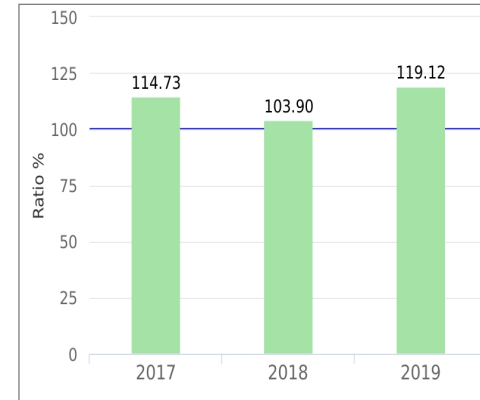
**Buildings and infrastructure renewals ratio**

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result	
18/19 ratio	154.79%
Council continues to invest in building and infrastructure renewal.	

Benchmark: —  $\geq 100.00\%$  ■ Ratio achieves benchmark  
 Source of benchmark: Code of Accounting Practice and Financial Reporting #27 ■ Ratio is outside benchmark

**Asset maintenance ratio**



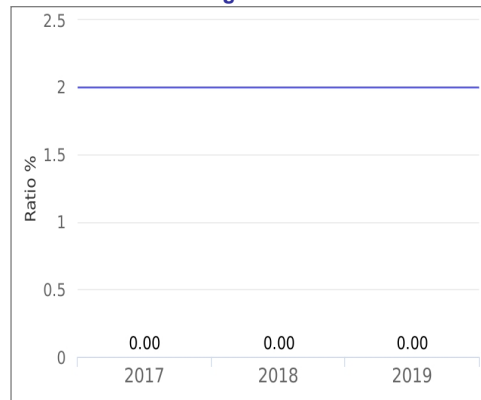
**Asset maintenance ratio**

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 result	
18/19 ratio	119.12%
Council continues to maintain its assets.	

Benchmark: —  $> 100.00\%$  ■ Ratio achieves benchmark  
 Source of benchmark: Code of Accounting Practice and Financial Reporting #27 ■ Ratio is outside benchmark

**Infrastructure backlog ratio**



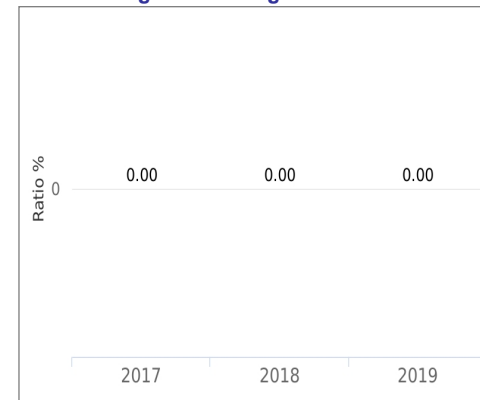
**Infrastructure backlog ratio**

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result	
18/19 ratio	0.00%
Council has no unfunded infrastructure.	

Benchmark: —  $< 2.00\%$  ■ Ratio achieves benchmark  
 Source of benchmark: Code of Accounting Practice and Financial Reporting #27 ■ Ratio is outside benchmark

**Cost to bring assets to agreed service level**



**Cost to bring assets to agreed service level**

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result	
18/19 ratio	0.00%
All service levels are maintained.	

Report on Infrastructure Assets (continued)  
as at 30 June 2019

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2019	2018	2019	2018	2019	2018	
<b>Infrastructure asset performance indicators (by fund)</b>							
<b>Buildings and infrastructure renewals ratio <sup>1</sup></b>							
Asset renewals <sup>2</sup>							
Depreciation, amortisation and impairment	<b>193.88%</b>	160.54%	<b>30.79%</b>	43.90%	<b>2.72%</b>	31.75%	>=100.00%
<b>Infrastructure backlog ratio <sup>1</sup></b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	-	-	-	-	-	-	<2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>105.05%</b>	105.93%	<b>137.97%</b>	101.98%	<b>124.92%</b>	100.37%	>100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	-	-	-	-	-	-	

(1) Excludes Work In Progress (WIP)

(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.



## NOMINATION GUIDELINES

### Australia Day Awards 2020

#### Nomination Guidelines and Criteria

Recognise and nominate someone who has made a valuable contribution to the Berrigan Shire community.

#### Award Categories

- Citizen of the Year
- Young Citizen of the Year
- Sportsperson / Sports Team of the Year
- Community Organisation of the Year

#### How to Nominate

The nomination closing deadline is 5pm, Friday 29 November 2019.

Please complete a nomination form and submit one of the following methods:

- Online nominations can be made at [www.berriganshire.nsw.gov.au](http://www.berriganshire.nsw.gov.au)
- Email to [mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au)
- Mail addressed to: *Berrigan Shire Council  
Australia Day Awards  
56 Chanter Street  
BERRIGAN NSW 2712*

*(Nomination forms can be made available by contacting reception on 03 5888 5100 or by downloading at [www.berriganshire.nsw.gov.au](http://www.berriganshire.nsw.gov.au))*

- Please read both the general and category specific guidelines and eligibility criteria prior to submitting a nomination.
- Additional supporting information may be uploaded or returned with each nomination.

#### Judging Process

- Nominations will be reviewed by an appointed judging panel including community representatives.
- The selection of recipients will be based upon the nominations received and information available to the judging panel at the time. The judges' decisions are final and no correspondence will be entered into.
- Berrigan Shire Council reserves the right to withdraw an award if further information or the recipients conduct draws the award into disrepute
- Judging will take place in December 2019
- Winners will be presented on Australia Day in January 2020

#### Privacy Policy

- Nomination documents will remain confidential
- Berrigan Shire Council may use the nomination information for the purpose of promoting the awards, and in such case nominees will be contacted for consent

**Enquiries**

- Berrigan Shire Council – 03 5888 5100

**General Criteria and Eligibility**

- Nominees must be Australian citizens and reside in the Berrigan Shire Local Government Area at the time of nomination
- Unsuccessful nominees may be re-nominated in subsequent years
- Self-nominations will not be accepted
- Awards will not be granted posthumously
- Berrigan Shire Councillors, Council employees or State or Federal politicians will only be considered for work beyond their official duties
- At least one referee must be supplied with the nomination
- All nomination information and material submitted remains the property of the Berrigan Shire Council.

**Award Category Criteria and Eligibility:****Citizen of the Year and Young Citizen of the Year**

- On 26 January the nominee must be aged 24 years or younger for the Young Citizen of the Year Award and 25 years or older for the Citizen of the Year Award
- The nominee must reside in the Berrigan Shire LGA
- The nominee should be held in high regard in the community
- The nominee should have strong ethical and community values
- Regard will be given to the nominee's community/charitable/school activities and achievements in the Berrigan Shire LGA for the year immediately prior to granting of the award

**Sportsperson / Sports Team of the Year**

- The nominee for Sportsperson must reside in the Berrigan Shire LGA; the nominated Sports Team must represent a town or area within the Berrigan Shire LGA;
- The nominee(s) must have made a contribution to sport within the Berrigan Shire LGA during the nominated year;
- The nominee(s) efforts to advance their chosen sporting activity and their performance over the past year are considered
- The nominee(s) have demonstrated an attitude of fair play and good sportsmanship

**Community Organisation of the Year**

- The nominee must be a not-for-profit organisation and comprising entirely of volunteers;
- The nominee has demonstrated achievement in one or more of the following:
  - Advancing the profile of the Berrigan Shire Council
  - Contributions to volunteering in the community
  - Contributions to the delivery of community services
  - Outstanding contributions within the community in a field of endeavour
  - Displayed exceptional leadership and participation within the community
  - Activities which result in the short and long term benefits for the community as well as promoting welfare and wellbeing.