



Operational Plan Review

September

2018/2019






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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 2018/19 Annual Operational Plan.

	Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
Sustainable natural and built landscapes	0	15	1	0	2	18
Good government	0	15	1	0	0	16
Supported and engaged communities	0	14	0	0	0	14
Diverse and resilient business	0	16	0	0	1	17
Total Actions	0	60	2	0	3	65

Sustainable Natural and Built Landscapes


Support sustainable use of our natural resources and built landscapes

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Coordinate strategic land-use planning	1.1.1.1	Increase community awareness regarding development application process	Development Manager	Improved community satisfaction with Development Services	25%		
Coordinate strategic land-use planning	1.1.1.2	Process and approve / refuse development applications in accordance with relevant legislation, codes and policies	Development Manager	Effective and timely assessment of development applications	25%		
Coordinate strategic land-use planning	1.1.1.3	Commence review of Local Environment Plan	Development Manager	Review undertaken in accordance with statutory requirements	0%		
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 when required to do so by legislation	Development Manager	Additional opportunities will be provided for the community to comment on new Development	0%		
Enhance the visual amenity, heritage and liveability of our communities	1.1.3.1	Continue Annual Heritage Grants Program	Development Manager	Enhancement of the conservation value of heritage items	25%		





DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Enhance the visual amenity, heritage and liveability of our communities	1.1.3.2	Continue rolling program of works – town entrances	Director Technical Services	Improved visual amenity and attractiveness of our towns and major town entrances	25%		Consultation on all town entry works now completed. Barooga signs being manufactured. Berrigan signs design finalised.
Enhance the visual amenity, heritage and liveability of our communities	1.1.3.3	Implement the Tocumwal Foreshore Master Plan	Director Technical Services	Sensitive and sustainable development of the Tocumwal Foreshore	25%		Grant funds obtained, contractor engaged and construction to commence in October.




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

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.1	Contribute to Central Murray County Council	Development Manager	County Council delivery of the Shire's weed eradication and control program/s	25%		
Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife	1.2.1.2	Participation in roadside vegetation enhancement projects	Development Manager	Enhanced bio-diversity in linear reserves	25%		
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		30%		Urban Tree Strategy to be developed; Trees prioritised and being captured onto AssetFinda. Manual register still being maintained.

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Environmental harms caused by pests will be reduced	25%		




Connect and protect our communities




DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Service levels met as set out in adopted Asset Management Plans	0%		Reviews timed for next quarter.
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.2	Design, construct and maintain stormwater systems that safely capture and remove water	Director Technical Services	Service levels met as set out in adopted Storm water Asset Management Plan	25%		Maintenance of system up to date. Capital works programmed.
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.3	Ensure sewer network is safe and functional	Engineering Services Manager	Sewer networks are managed to maximise operational functions	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	A flood levee protection network that prevents inundation of Tocumwal and Barooga from recognized flood levels	25%		Awaiting consultants assessment of vegetation prior to commencing programmed works.





DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Coordinate flood levee, Council road network and stormwater asset management and planning	1.3.1.5	Maintain the safety of Council roads and walkways	Director Technical Services	Asset Management Plan identified service levels and standards are met	25%		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	Sustainable management of Berrigan Shire Waste Management facilities and services	25%		
Manage landfill, recycling and waste disposal	1.3.2.2	Deliver township garbage collection and street cleaning services	Environmental Engineer	Instigate & manage a waste collection contract to ensure garbage collection	25%		No Comments




Good Government


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

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Co-production of local services	25%		Work continues on the development of town entry plan projects - in addition to support provided to community partners Grant Applications - Seniors Week 2019, Stronger Country Communities (Finley RS)
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	The leadership skills, experience and knowledge of Councillors is used	25%		Facilities and support being provided as required - no shortcomings. Induction program in place for Cr Reynoldson.
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	Standardised documentation and review of Council operations	50%		Ongoing project as new procedures developed and incorporated into the IMS



DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Meet legislative requirements for Council elections, local government, and integrated planning and reporting.	2.1.2.3	Implement 2015 - 2019 Fit for the Future Improvement Plan (FFF)	General Manager	A sustainable Council	25%		all Fit for the Future Improvement Plan activities included in Delivery Plan.
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	Effective management of Council investments and finances	25%		Financial audit complete. The audit opinion will be provided to the Council in October 2018. The Council has made progress on addressing items raised in the 2016/17 financial audit with 17 items complete, 9 items on target for completion and 2 requiring assistance from the Council's software provider. The Council is 90% through migration away from NAB to Bendigo Bank. All payments are now being made through the Bendigo Bank account.
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	Council operations comply with relevant frameworks	25%		Council has completed its 2017/18 annual reports on its Government Information (Public Access) Act and Code of Conduct obligations.

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Council operations and financial management support ethical, transparent and accountable corporate governance	2.1.3.3	Deliver responsive customer service	Director Corporate Services	Improved customer satisfaction and reduction in complaints measured by customer survey	25%		Council's customer service and communication functions are working well
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 2017 - 2021	Finance Manager	Strategic management and prioritisation of the resourcing and staff requirements Corporate Services	0%		Prioritised after HR Review
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	Director Corporate Services	A workforce with the competencies needed to implement the Council's 4-year Delivery Program	25%		The second tranche of the leadership development program has commenced. Work on the implementation of the LGNSW Capability Framework is continuing.
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	Efficient operation of Information Technology Systems supporting other Council Services	25%		Information and Communication Technology Policy adopted in September 2018. Work on codification of the Council's ICT policies underway. Support provided for the implementation of AssetFinda and Bamboo HR.

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Effective records management system	25%		Staff preparing a business case for the introduction of an Electronic Document and Records Management System (EDRMS).
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	Council owned community infrastructure and assets are sustainably maintained and developed	25%		Work on replacement of new netball courts in Berrigan to start in October 2018. Design work on the redevelopment of the Finley School of Arts is underway. Extension of Tocumwal library to start by January 2019.
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	Ongoing maintenance and renewal of Council plant and equipment	25%		Plant maintained as required and renewed in accordance with Plant Replacement Program




DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Regular review and update of Council policies and associated operational procedures	25%		In 2018/19 to date Council has adopted policies for Undetected Leaks and Information and Communication Technology and reviewed and re-adopted policies for Permanent Water Saving Rules and Waste Collection and Disposal Policy. Work on the development of Human Resources and Information and Communication Technology procedures is continuing. Updating of the Procurement Framework to take into account changes in the use of Credit Cards and Petty Cash is underway.





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




DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Accurate, accessible information about regional and local social and economic conditions	20%		Reviewed economic and social data Murray Darling Basin Plan community profile and implications for towns of Berrigan and Finley
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	Improved economic and social outcomes for the Shire's irrigators and communities	25%		Response to MDBA social and economic impacts developed and circulated. Business case almost complete to seek federal support for adaptation package. Working with regional strategy group to lobby for improvement to reduce social and economic impacts, increase annual allocations and to address assessments of social and economic impacts.

Supported and Engaged Communities



Create safe, friendly and accessible communities

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Build communities that are home to more families and young people	3.1.1.1	Support and promote the healthy development and wellbeing of children and young people	Director Corporate Services	Local projects and programs are established to support and promote the healthy development and wellbeing of children and young people	25%		
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	Local projects and services support the attraction and retention of families and young people	25%		Planning commenced 2018 Childrens Week - community partners include Intereach, Centacare SW, Save the Children, DIAS and local Lions Clubs
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	Council facilities and services support all residents including aging and disabled residents health, mobility and their economic / social participation in community life	25%		Access at a Glance Project - commenced with Intereach - the project aims to increase local knowledge and awareness of access.

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Council recreation facilities support active lifestyle and ageing in place	25%		Continuing. Council is looking to support Lifeball at the Finley War Memorial Hall
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	Annual program of social planning and community development activities implemented	20%		Seniors Week 2019 - planning commenced with Sporties Barooga. RUOK mental health awareness event conducted in partnership with Council Libraries, Intereach and Centacare SW
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	Engineering Services Manager	Safe potable water for human consumption and health Water and Sewer networks are managed to maximise operational functions	25%		
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.2	Monitor, control and report upon environmental contaminants and public health hazards - water, fire, refuse, buildings and air	Development Manager	Safer and healthier communities	25%		




DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.3	Coordinate and facilitate local emergency management committee	Director Technical Services	Committee coordinated and facilitated	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	Cemeteries progressively developed to meet demand. Routine maintenance conducted	25%		New toilets being installed at Berrigan and Tocumwal cemetery.
Coordinate and facilitate the delivery of potable water, public health and safety services	3.1.4.5	Control and promote responsible ownership of companion animals	Development Manager	Negative impacts & disturbance caused by companion animals reduced	25%		



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



DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.1	Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018	Library Manager	A Library Service meeting the needs of its community	25%		Jul-Sep 2018 Total Loans: 7050. Total Door Count: 6853 (Inhouse Loans down 2.8% DoorCount up 4.45%) BorrowBox: 271 Users. 14 New Users. 570 eBook Loans. 445 eAudio Loans. 34 eMagazine Loans. WiFi use- 451 Logins. 379 Devices (Logins down 12%. Devices down 5%) Total Membership: 4333.
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.2	Strengthen community engagement and participation in Council activities	Strategic and Social Planning Coordinator	Increased resident engagement in Council activities	25%		Prepared community engagement strategy Environmental Services: Swimming Pool Safety to be implement 2nd Quarter
Provide opportunities for life-long learning, cultural expression and recreation	3.2.1.3	Financially contribute to and support South West Arts programs and activities	Director Corporate Services	South West Arts delivery of Shire based Arts program/s and activities	25%		Contribution to South West Arts for 2018/19 has been paid.
Facilitate and partner with local communities in the development of township plans	3.2.2.1	Coordinate and align community projects and activities with township masterplans	Strategic and Social Planning Coordinator	Increased resident engagement in town plan development and implementation	25%		Ongoing liaison with consultants Township Master Plan implementation - key issues this quarter signage and trees Berrigan. Assisted with development of grant applications for implementation of Barooga Foreshore Master Plan - Adventure Playground

Diverse and Resilient Business


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



DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Economic Development Plan developed	25%		All action items in the Economic Development Plan are regularly reviewed and are addressed as required.
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	Conditions that support or inhibit the comparative growth and competitiveness of local businesses are identified	25%		Scoping work has commenced for the development of an industry profile for Health, Allied Health and Aged care Service in Berrigan Shire.
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	Industry groups, potential employers and local business have relevant information on industries and local skills	25%		Council continues to participate in the QFF Regional Action Plan and assisted in the presentation of the community forum in Berrigan in September. Planning is underway to develop a new video series on Lifestyle in Berrigan Shire.

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Development of the Airpark	25%		Social media promotion of the residential lots at the Airpark has continued. A review of the marketing of the Airfield is scheduled for the second quarter.
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	Active business groups / networks contributing towards local jobs and business growth	25%		The Live Work and Invest video series was developed as a resource for local business and Council to assist in recruitment. The videos were used at the Murrumbidgee Health Graduate Nurses Forum to promote Berrigan Shire. The Chamber Presidents Group flagged drought issues for business at the August meeting.




DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Forum for local business and Council to identify and resolve issues of common concern	25%		The Tourism Industry network - Berrigan, Federation and Moira - is slowly developing. Regular lunch events have been scheduled with a successful event held in Mulwala in June and planning for another to be held in November. The Chamber Presidents group met in August and September (October meeting brought forward due to public holiday) and planning has started for some joint projects for this group. Finley and Tocumwal Chambers are collaborating on the Strawberry Fields Community BBQ.
Support local enterprise through local economic and industry development initiatives and projects	4.1.2.3	Recognise excellence in local business and industry	Economic Development Officer	Excellence in local business and industry is recognised by peers	25%		Planning is well underway to launch the new concept for the 2019 Business awards.


Diversify and promote local tourism

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Local operators develop new Visitor Economy product and services	25%		Tocumwal Foreshore redevelopment is on target with State and Local Government and community funding. The adventure park is also on target at Barooga Opportunities for THAM are under investigation.
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	New Visitor Experiences	25%		The THAM project is recognised by Murray Regional Tourism and Riverina Murray Destination Network in their Destination Management Plans as a project under the Ports of the Murray. This recognition is essential for any future funding applications for this project
Implement the Berrigan Shire Tourism Strategy	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	25%		There have been no Event Funding applications filed in the first quarter of 18/19. A review of the guidelines of the Event Funding program is planned in the second quarter.
Implement the Berrigan Shire Tourism Strategy	4.2.1.4	Facilitate local industry review and update of digital content and marketing	Economic Development Officer	Digital content will be accurate	25%		The MRT review of the digital platform is now complete and the recommendations will be reviewed to select the best model for our local industry.

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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	Regional and interstate marketing and promotion of Shire's tourism products and services	25%		Attended 2 day meetings/forums for both Murray Regional Tourism and Riverina Murray Destination Network in August 2018. I have also participated in the Murray Farm to Plate workshops which resulted in making contact with Marcus Diaco from Mowbray Farm, Berrigan and Courtney Young from Woodstock Farm, Berrigan. Courtney Young will participate in the Farmers table event at Murray Regional Tourism AGM.
Partner regional Tourism Boards	4.3.2.3	Encourage and support local tourism body / operator activities which, foster and promote increased local tourism industry growth and development	Economic Development Officer	Stronger local tourism industry	25%		Council is now a stakeholder in Cobram Barooga Business and Tourism - Sport Tourism program. The program has successfully attracted four sporting events to the region and continues to work on bringing others over a 3 year planning period. Berrigan Shire Council, in conjunction with Moira Shire Council has supported and The Sporties Group to secure the 2019 SEGRA conference for Barooga.

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

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
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%		To be progressed if govt. support can be gained for the project.
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	25%		Have met with Freight Victoria for an introduction to the Shepparton Freight Network Plan which includes Tocumwal. The Meeting was included Barry Gray and was held at Grays Terminal in Tocumwal.
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	25%		Council continues to advocate for highway upgrades through the Newell Highway Taskforce.

DP Strategic Objective	Action Code	OP Action	Responsibility	What will be the result?	Progress YTD	Status	Comment
Develop and promote Berrigan Shire regional transport and freight infrastructure	4.3.1.4	Operate the Tocumwal Aerodrome	Director Technical Services	Operated in accordance with CASA regulations and Tocumwal Aerodrome Management Plan. Maintained in accordance with Corporate and Community Facilities Asset Management Plan	25%		Aerodrome maintained and operated in accordance with CASA requirements.

Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2018

"Heart of the Southern Riverina"



Berrigan Shire Council

General Purpose Financial Statements for the year ended 30 June 2018

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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.

Berrigan Shire Council

General Purpose Financial Statements for the year ended 30 June 2018

Understanding Council's financial statements

Introduction

Each year, individual local governments across New South Wales 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 2018.

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 annual financial statements are required to be audited by the NSW Audit Office. In NSW the auditor provides 2 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 2018

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 other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these financial statements:

- present fairly the Council's operating result and financial position for the year,
- 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 17 October 2018.

Matthew Hannan
Mayor
17 October 2018

Daryll Morris
Councillor
17 October 2018

Rowan Perkins
General Manager
17 October 2018

Carla von Brockhusen
Responsible Accounting Officer
17 October 2018

Berrigan Shire Council

Income Statement

for the year ended 30 June 2018

Original unaudited budget 2018	\$ '000	Notes	Actual 2018	Actual 2017
Income from continuing operations				
<i>Revenue:</i>				
9,586	Rates and annual charges	3a	9,733	9,462
1,675	User charges and fees	3b	3,752	3,127
705	Interest and investment revenue	3c	761	725
509	Other revenues	3d	620	627
6,250	Grants and contributions provided for operating purposes	3e,f	7,680	9,944
2,491	Grants and contributions provided for capital purposes	3e,f	1,760	1,965
<i>Other income:</i>				
–	Net gains from the disposal of assets	5	478	3
–	Reversal of revaluation decrements / impairment of IPP&E previously expensed	4d	–	78
21,216	Total income from continuing operations		24,784	25,931
Expenses from continuing operations				
7,781	Employee benefits and on-costs	4a	7,741	7,071
52	Borrowing costs	4b	59	72
2,124	Materials and contracts	4c	2,649	3,394
5,935	Depreciation and amortisation	4d	5,861	5,873
1,962	Other expenses	4e	2,123	2,091
17,854	Total expenses from continuing operations		18,433	18,501
3,362	Operating result from continuing operations		6,351	7,430
3,362	Net operating result for the year		6,351	7,430
3,362	Net operating result attributable to Council		6,351	7,430
871	Net operating result for the year before grants and contributions provided for capital purposes		4,591	5,465

Berrigan Shire Council

Statement of Comprehensive Income for the year ended 30 June 2018

\$ '000	Notes	2018	2017
Net operating result for the year (as per Income Statement)		6,351	7,430
Other comprehensive income:			
Amounts that will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of IPP&E	9	14,795	5,977
Total items which will not be reclassified subsequently to the operating result		14,795	5,977
Total other comprehensive income for the year		14,795	5,977
Total comprehensive income for the year		21,146	13,407
Total comprehensive income attributable to Council		21,146	13,407

Berrigan Shire Council

Statement of Financial Position as at 30 June 2018

\$ '000	Notes	2018	2017
ASSETS			
Current assets			
Cash and cash equivalents	6a	5,967	5,730
Investments	6b	26,000	23,000
Receivables	7	2,833	1,862
Inventories	8	287	218
Other	8	65	60
Total current assets		35,152	30,870
Non-current assets			
Inventories	8	185	185
Infrastructure, property, plant and equipment	9	240,156	223,130
Total non-current assets		240,341	223,315
TOTAL ASSETS		275,493	254,185
LIABILITIES			
Current liabilities			
Payables	10	1,118	533
Income received in advance	10	211	191
Borrowings	10	155	148
Provisions	11	2,342	2,604
Total current liabilities		3,826	3,476
Non-current liabilities			
Borrowings	10	995	1,149
Provisions	11	371	405
Total non-current liabilities		1,366	1,554
TOTAL LIABILITIES		5,192	5,030
Net assets		270,301	249,155
EQUITY			
Accumulated surplus	12	114,308	107,957
Revaluation reserves	12	155,993	141,198
Total equity		270,301	249,155

Berrigan Shire Council

Statement of Changes in Equity for the year ended 30 June 2018

\$ '000	Notes	2018		Total equity	2017		Total equity
		Accumulated surplus	IPP&E revaluation reserve		Accumulated surplus	IPP&E revaluation reserve	
Opening balance		107,957	141,198	249,155	100,527	135,221	235,748
Net operating result for the year		6,351	–	6,351	7,430	–	7,430
Other comprehensive income							
– Gain (loss) on revaluation of IPP&E	9	–	14,795	14,795	–	5,977	5,977
Other comprehensive income		–	14,795	14,795	–	5,977	5,977
Total comprehensive income		6,351	14,795	21,146	7,430	5,977	13,407
Equity – balance at end of the reporting period		114,308	155,993	270,301	107,957	141,198	249,155

Berrigan Shire Council

Statement of Cash Flows for the year ended 30 June 2018

Original unaudited budget 2018	\$ '000	Notes	Actual 2018	Actual 2017
Cash flows from operating activities				
Receipts:				
9,580	Rates and annual charges		9,765	9,437
1,744	User charges and fees		3,799	2,828
735	Investment and interest revenue received		677	685
8,741	Grants and contributions		9,392	11,909
–	Bonds, deposits and retention amounts received		26	–
576	Other		950	1,556
Payments:				
(4,024)	Employee benefits and on-costs		(7,875)	(7,833)
(6,155)	Materials and contracts		(3,487)	(4,012)
(52)	Borrowing costs		(128)	(72)
–	Bonds, deposits and retention amounts refunded		–	(6)
(1,976)	Other		(2,076)	(2,200)
9,169	Net cash provided (or used in) operating activities	13b	11,043	12,292
Cash flows from investing activities				
Receipts:				
1,460	Sale of investment securities		–	–
–	Sale of real estate assets		–	48
346	Sale of infrastructure, property, plant and equipment		722	369
–	Deferred debtors receipts		–	79
Payments:				
(550)	Purchase of investment securities		(3,000)	(3,370)
(10,767)	Purchase of infrastructure, property, plant and equipment		(8,288)	(7,560)
–	Purchase of real estate assets		(93)	–
(9,511)	Net cash provided (or used in) investing activities		(10,659)	(10,434)
Cash flows from financing activities				
Receipts:				
Nil				
Payments:				
(148)	Repayment of borrowings and advances		(147)	(253)
(148)	Net cash flow provided (used in) financing activities		(147)	(253)
(490)	Net increase/(decrease) in cash and cash equivalents		237	1,605
–	Plus: cash and cash equivalents – beginning of year	13a	5,730	4,125
(490)	Cash and cash equivalents – end of the year	13a	5,967	5,730
Additional Information:				
	plus: Investments on hand – end of year	6b	26,000	23,000
	Total cash, cash equivalents and investments		31,967	28,730

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

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Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 1. Basis of preparation

These financial statements were authorised for issue by Council on 17 October 2018.

Council has the power to amend and reissue these financial statements.

The principal accounting policies adopted in the preparation of these 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 for the purpose of preparing these financial statements.

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

Full dollars have been used in Note 16 Contingencies and other liabilities/assets not recognised.

Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note 18 – Material budget variations

and are clearly marked .

(a) New and amended standards adopted by Council

There have been no new (or amended) accounting standards adopted by Council in this year's financial statements which have had any material impact on reported financial position, performance or cash flows.

(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 and investment property.

(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.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 1. Basis of preparation (continued)

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:

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

Significant judgements in applying the Council's accounting policies

(i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables in Note 7. Council monitors its receivables closely and currently considers all of them recoverable, with debt collection processes ongoing where necessary.

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 other assets 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 other assets 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. Trust monies and other assets subject to Council's control have been included in these reports.

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 1. Basis of preparation (continued)

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which 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

Certain new accounting standards and interpretations have been published that are not mandatory for the current reporting period and which have not been applied.

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.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

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

Functions/activities	Income, expenses and assets have been directly attributed to the following functions/activities. Details of these functions/activities are provided in Note 2(b).									
	Income from continuing operations		Expenses from continuing operations		Operating result from continuing operations		Grants included in income from continuing operations		Total assets held (current and non-current)	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
Sustainable and Natural Built Landscapes	10,875	10,495	10,880	10,412	(5)	83	3,697	7,481	175,502	159,060
Good Government	9,139	10,799	860	1,284	8,279	9,515	3,315	–	25,219	25,219
Supported and Engaged communities	4,641	4,485	6,080	6,120	(1,439)	(1,635)	604	2,716	70,032	65,167
Diverse and resilient business	129	152	613	685	(484)	(533)	5	89	4,740	4,739
Total functions and activities	24,784	25,931	18,433	18,501	6,351	7,430	7,621	10,286	275,493	254,185

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

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

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations

\$ '000	2018	2017
(a) Rates and annual charges		
Ordinary rates		
Residential	2,500	2,427
Farmland	1,833	1,807
Business	510	524
Total ordinary rates	4,843	4,758
Annual charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	850	824
Stormwater management services	73	73
Water supply services	1,958	1,880
Sewerage services	1,932	1,853
Waste management services (non-domestic)	77	74
Total annual charges	4,890	4,704
TOTAL RATES AND ANNUAL CHARGES	9,733	9,462

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

Accounting policy for rates and annual charges

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenue when the Council obtains control over the assets comprising these receipts. 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.

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations (continued)

\$ '000	2018	2017
(b) User charges and fees		
Specific user charges (per s.502 – specific 'actual use' charges)		
Domestic waste management services	166	158
Water supply services	1,075	955
Sewerage services	43	30
Waste management services (non-domestic)	1,785	964
Total specific user charges	3,069	2,107
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Building regulation	189	214
Private works – section 67	60	357
Section 149 certificates (EPA Act)	26	23
Section 603 certificates	26	25
Total fees and charges – statutory/regulatory	301	619
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Aerodrome	17	25
Cemeteries	86	109
Food control fees	4	3
Leaseback fees – Council vehicles	56	56
Library	4	4
Sewerage	12	23
Swimming centres	97	90
Water supply	64	56
Other	42	35
Total fees and charges – other	382	401
TOTAL USER CHARGES AND FEES	3,752	3,127

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 2018

Note 3. Income from continuing operations (continued)

\$ '000	2018	2017
(c) Interest and investment revenue		
Interest		
– Overdue rates and annual charges (incl. special purpose rates)	29	26
– Cash and investments	730	698
– Deferred debtors	2	1
<u>TOTAL INTEREST AND INVESTMENT REVENUE</u>	<u>761</u>	<u>725</u>
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	29	26
General Council cash and investments	357	376
Restricted investments/funds – external:		
Water fund operations	187	174
Sewerage fund operations	188	149
<u>Total interest and investment revenue recognised</u>	<u>761</u>	<u>725</u>

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	70	80
Fines	2	2
Legal fees recovery – rates and charges (extra charges)	23	43
Commissions and agency fees	5	–
Diesel rebate	68	69
Insurance rebate	29	35
Recycling income (non-domestic)	–	5
Sale of gravel	63	132
Sale of high security water	248	175
Sale of scrap metal	31	–
Sales – general	–	2
Workers compensation recovery	30	48
Other	51	36
<u>TOTAL OTHER REVENUE</u>	<u>620</u>	<u>627</u>

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations (continued)

\$ '000	2018 Operating	2017 Operating	2018 Capital	2017 Capital
(e) Grants				
General purpose (untied)				
Current year allocation				
Financial assistance – general component	1,578	2,979	–	–
Financial assistance – local roads component	676	1,281	–	–
Payment in advance – future year allocation				
Financial assistance – general component	1,620	1,542	–	–
Financial assistance – local roads component	691	656	–	–
Other				
Pensioners' rates subsidies – general component	99	98	–	–
Total general purpose	4,664	6,556	–	–
Specific purpose				
Pensioners' rates subsidies:				
– Water	46	46	–	–
– Sewerage	45	44	–	–
– Domestic waste management	39	40	–	–
Sewerage services	–	–	329	–
Aged care	–	6	–	–
Bushfire and emergency services	65	85	–	–
Community care	3	298	–	–
Community centres	–	5	–	–
Economic development	5	–	50	251
Environmental protection	–	–	62	62
ESPL implementation funds	18	31	–	–
Heritage and cultural	5	1	–	–
Library	2	2	283	–
Library – per capita	32	32	–	–
Library – special projects	8	7	–	–
LIRS subsidy	38	42	–	–
Public halls	–	–	2	–
Recreation and culture	–	–	161	186
Street lighting	49	48	–	–
Transport (roads to recovery)	1,222	1,217	–	–
Transport (other roads and bridges funding)	374	500	62	827
NSW Recycling Relief	17	–	–	–
Total specific purpose	2,008	2,404	949	1,326
Total grants	6,672	8,960	949	1,326
Grant revenue is attributable to:				
– Commonwealth funding	4,565	4,399	–	251
– State funding	2,107	4,561	949	1,075
	6,672	8,960	949	1,326

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations (continued)

\$ '000	Notes	2018 Operating	2017 Operating	2018 Capital	2017 Capital
(f) Contributions					
Developer contributions:					
(s7.4 & s7.11 – EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services		–	–	21	4
S 64 – water supply contributions		–	–	58	93
S 64 – sewerage service contributions		–	–	3	6
Other developer contributions (assets)		–	–	18	–
Total developer contributions – cash		–	–	100	103
Total developer contributions	21	–	–	100	103
Other contributions:					
Cash contributions					
Drainage		–	–	–	284
Kerb and gutter		5	–	28	1
Paving		–	–	22	107
RMS contributions (regional roads, block grant)		998	980	613	127
Other		5	4	–	17
Total other contributions – cash		1,008	984	663	536
Non-cash contributions					
Recreation and culture		–	–	48	–
Total other contributions – non-cash		–	–	48	–
Total other contributions		1,008	984	711	536
Total contributions		1,008	984	811	639
TOTAL GRANTS AND CONTRIBUTIONS		7,680	9,944	1,760	1,965

Accounting policy for 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.

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 3. Income from continuing operations (continued)

\$ '000	2018	2017
(g) Unspent grants and contributions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:		
Operating grants		
Unexpended at the close of the previous reporting period	1,082	121
Add: operating grants recognised in the current period but not yet spent	5	1,011
Less: operating grants recognised in a previous reporting period now spent	(1,082)	(50)
Unexpended and held as restricted assets (operating grants)	<u>5</u>	<u>1,082</u>
Capital grants		
Add: capital grants recognised in the current period but not yet spent	505	–
Unexpended and held as restricted assets (capital grants)	<u>505</u>	<u>–</u>
Contributions		
Add: contributions recognised in the current period but not yet spent	255	–
Unexpended and held as restricted assets (contributions)	<u>255</u>	<u>–</u>

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 4. Expenses from continuing operations

\$ '000	Notes	2018	2017
(a) Employee benefits and on-costs			
Salaries and wages		6,313	6,177
Travel expenses		206	208
Employee leave entitlements (ELE)		1,091	649
ELE on-costs		221	159
Superannuation – defined contribution plans		463	459
Superannuation – defined benefit plans		178	178
Workers' compensation insurance		146	118
Fringe benefit tax (FBT)		32	37
Training costs (other than salaries and wages)		215	145
Protective clothing		37	29
Other		26	49
Total employee costs		8,928	8,208
Less: capitalised costs		(1,187)	(1,137)
<u>TOTAL EMPLOYEE COSTS EXPENSED</u>		<u>7,741</u>	<u>7,071</u>

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, when 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 16 for more information.

(b) Borrowing costs	2018	2017
(i) Interest bearing liability costs		
Interest on loans	53	62
Total interest bearing liability costs expensed	53	62
(ii) Other borrowing costs		
Discount adjustments relating to movements in provisions (other than ELE)		
– Remediation liabilities	6	10
Total other borrowing costs	6	10
<u>TOTAL BORROWING COSTS EXPENSED</u>	<u>59</u>	<u>72</u>

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 4. Expenses from continuing operations (continued)

\$ '000	2018	2017
(c) Materials and contracts		
Raw materials and consumables	2,110	2,950
Contractor and consultancy costs	5	2
– Domestic waste and recycling collection contract	453	372
Auditors remuneration ⁽¹⁾	39	31
Legal expenses:		
– Legal expenses: planning and development	11	1
– Legal expenses: debt recovery	31	38
<u>TOTAL MATERIALS AND CONTRACTS</u>	<u>2,649</u>	<u>3,394</u>

1. Auditor remuneration

During the year the following fees were paid or payable 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	39	31
Remuneration for audit and other assurance services	39	31
Total Auditor-General remuneration	39	31
Total Auditor remuneration	39	31

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	2018	2017
(d) Depreciation, amortisation and impairment			
Depreciation and amortisation			
Plant and equipment		767	705
Office equipment		45	46
Land improvements (depreciable)		30	25
Infrastructure:			
– Buildings – non-specialised		10	15
– Buildings – specialised		575	667
– Roads		2,551	2,451
– Bridges		107	107
– Footpaths		68	67
– Stormwater drainage		235	232
– Water supply network		615	645
– Sewerage network		548	656
– Swimming pools		61	61
– Other open space/recreational assets		113	111
Other assets:			
– Heritage collections		1	1
– Library books		39	20
– Other		86	55
Reinstatement, rehabilitation and restoration assets:			
– Tip assets		6	9
– Quarry assets		4	–
Total depreciation and amortisation costs	9 & 11	5,861	5,873
Impairment / revaluation decrement of IPP&E			
Infrastructure		–	(78)
Total IPP&E impairment / revaluation decrement costs / (reversals)		–	(78)
TOTAL DEPRECIATION, AMORTISATION AND IMPAIRMENT / REVALUATION DECREMENT COSTS EXPENSED		5,861	5,795

Accounting policy for depreciation, amortisation and impairment expenses

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

Intangible assets that have an indefinite useful life or are not yet available for use are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. 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.

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 4. Expenses from continuing operations (continued)

\$ '000	2018	2017
(e) Other expenses		
Advertising	83	43
Bad and doubtful debts	–	1
Bank charges	36	40
Cleaning	5	4
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	13	16
– NSW fire brigade levy	48	48
– NSW rural fire service levy	111	154
– Other contributions/levies – Kurrajong Therapy Plus	59	–
Councillor expenses – mayoral fee	25	25
Councillor expenses – councillors' fees	90	91
Councillors' expenses (incl. mayor) – other (excluding fees above)	86	63
Donations, contributions and assistance to other organisations (Section 356)		
– Central Murray County Council	126	122
– Heritage and cultural programs	23	21
– Public halls and community facilities	24	23
– Riverina and Murray Regional Organisation of Councils	15	14
– Sporting grounds	65	62
– Swimming pools	98	98
– Tourism and area promotion	71	64
– Other	3	–
Election expenses	2	58
Electricity and heating	351	304
Insurance	322	369
Street lighting	193	194
Subscriptions and publications	40	26
Telephone and communications	60	58
Valuation fees	–	40
Other	174	153
<u>TOTAL OTHER EXPENSES</u>	<u>2,123</u>	<u>2,091</u>

Accounting policy for other expenses

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

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 5. Gains or losses from the disposal of assets

\$ '000	Notes	2018	2017
Property (excl. investment property)	9		
Proceeds from disposal – property		260	–
Less: carrying amount of property assets sold/written off		(111)	–
Net gain/(loss) on disposal		149	–
Plant and equipment	9		
Proceeds from disposal – plant and equipment		462	369
Less: carrying amount of plant and equipment assets sold/written off		(123)	(226)
Net gain/(loss) on disposal		339	143
Infrastructure	9		
Less: carrying amount of infrastructure written off		(7)	(188)
Net gain/(loss) on disposal		(7)	(188)
Real estate assets held for sale	8		
Proceeds from disposal – real estate assets		–	48
Net gain/(loss) on disposal		–	48
Remediation assets			
Less: carrying amount of Remediation assets assets sold/written off		(3)	–
Net gain/(loss) on disposal		(3)	–
<u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u>		<u>478</u>	<u>3</u>

Accounting policy for disposal of assets

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 derecognised.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 6(a). Cash and cash equivalent assets

\$ '000	2018	2017
Cash and cash equivalents		
Cash on hand and at bank	5,967	5,730
Total cash and cash equivalents	5,967	5,730

Accounting policy for cash and cash equivalents

For Statement of Cash Flow presentation purposes, cash and cash equivalents includes cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and 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	2018		2017	
	Current	Non-current	Current	Non-current
Investments				
'Held to maturity'	26,000	–	23,000	–
Total investments	26,000	–	23,000	–
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS	31,967	–	28,730	–
Held to maturity investments				
Long term deposits	26,000	–	23,000	–
Total	26,000	–	23,000	–

Accounting policy for investments

Classification

Council classifies its financial assets in the following categories: loans and receivables; held-to-maturity investments.

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.

Held to maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. Assets in this category are measured at amortised cost.

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

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

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	31,967	–	28,730	–
attributable to:				
External restrictions (refer below)	19,247	–	17,263	–
Internal restrictions (refer below)	4,627	–	4,367	–
Unrestricted	8,093	–	7,100	–
	31,967	–	28,730	–

\$ '000	2018		2017	
Details of restrictions				
External restrictions				
Developer contributions – general			255	173
Specific purpose unexpended grants			510	909
Water supplies			8,462	7,532
Sewerage services			5,913	6,009
Domestic waste management			4,107	2,501
Other			–	139
Total external restrictions			19,247	17,263
Internal restrictions				
Plant and vehicle replacement			1,087	1,559
Employees leave entitlement			389	389
Aerodrome			215	165
Capital works reserve			1,848	1,230
Finley saleyard			99	99
Information technology			400	350
Levee bank construction			270	298
Risk management			267	217
Tourism events			52	60
Total internal restrictions			4,627	4,367
TOTAL RESTRICTIONS			23,874	21,630

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 7. Receivables

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
Purpose				
Rates and annual charges	335	–	367	–
User charges and fees	1,247	–	900	–
Accrued revenues				
– Interest on investments	277	–	193	–
– Other income accruals	959	–	340	–
Net GST receivable	15	–	62	–
Total	2,833	–	1,862	–
Less: provision for impairment				
Nil				
<u>TOTAL NET RECEIVABLES</u>	<u>2,833</u>	<u>–</u>	<u>1,862</u>	<u>–</u>
Externally restricted receivables				
Water supply				
– Rates and availability charges	233	–	38	–
– Other	14	–	254	–
Sewerage services				
– Rates and availability charges	90	–	76	–
– Other	89	–	2	–
Total external restrictions	426	–	370	–
Unrestricted receivables	2,407	–	1,492	–
<u>TOTAL NET RECEIVABLES</u>	<u>2,833</u>	<u>–</u>	<u>1,862</u>	<u>–</u>
Movement in provision for impairment of receivables			2018	2017
Balance at the beginning of the year			–	18
– amounts already provided for and written off this year			–	(18)
Balance at the end of the year			–	–

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 7. Receivables (continued)

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 on-going basis. Debts that are known to be uncollectible 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. 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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 8. Inventories and other assets

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
(a) Inventories				
Inventories at cost				
Real estate for resale (refer below (i))	93	185	–	185
Stores and materials	194	–	218	–
Total inventories at cost	287	185	218	185
TOTAL INVENTORIES	287	185	218	185
(b) Other assets				
Prepayments	65	–	60	–
TOTAL OTHER ASSETS	65	–	60	–
Externally restricted assets				
Water				
Stores and materials	68	–	59	–
Total water	68	–	59	–
Sewerage				
Stores and materials	3	–	3	–
Total sewerage	3	–	3	–
Total externally restricted assets	71	–	62	–
Total unrestricted assets	281	185	216	185
TOTAL INVENTORIES AND OTHER ASSETS	352	185	278	185

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 8. Inventories and other assets (continued)

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
(i) Details for real estate development				
Residential	–	12	–	185
Industrial/commercial	93	173	–	–
Total real estate for resale	93	185	–	185
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition costs	–	185	–	185
Development costs	93	–	–	–
Total real estate for resale	93	185	–	185
Movements:				
Real estate assets at beginning of the year	–	185	–	185
– Purchases and other costs	93	–	–	–
Total real estate for resale	93	185	–	185

Accounting policy

Raw materials and stores

Raw materials and stores are stated at the lower of cost and net realisable value.

Costs are assigned to individual items of inventory on 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 2018

Note 9. Infrastructure, property, plant and equipment

Asset class \$ '000	as at 30/6/2017			Asset movements during the reporting period								as at 30/6/2018		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	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
Land:														
– 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
Infrastructure:														
– Buildings – non-specialised	774	261	513	–	–	–	(10)	–	–	–	134	680	43	637
– Buildings – specialised	37,205	19,765	17,440	24	282	–	(575)	10	–	–	13,131	41,704	11,392	30,312
– Roads	153,426	42,071	111,355	1,965	–	(7)	(2,551)	3,668	(166)	(1,354)	–	157,312	44,402	112,910
– Bridges	7,975	4,354	3,621	4	–	–	(107)	–	–	(2)	–	7,969	4,453	3,516
– Footpaths	4,323	1,111	3,212	15	–	–	(68)	–	166	–	14	4,518	1,179	3,339
– Bulk earthworks (non-depreciable)	2,976	–	2,976	283	–	–	–	–	–	–	–	3,259	–	3,259
– Stormwater drainage	22,431	4,430	18,001	8	339	–	(235)	–	(50)	(831)	–	21,863	4,631	17,232
– Water supply network	46,750	18,973	27,777	264	–	–	(615)	(254)	–	(962)	–	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
Other assets:														
– 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
Reinstatement, rehabilitation and restoration assets (refer Note 11):														
– Tip assets	246	62	184	–	–	–	(6)	–	–	–	78	324	68	256
– Quarry assets	50	23	27	–	–	(3)	(4)	–	–	–	–	47	27	20
TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.	357,018	133,888	223,130	6,875	1,461	(244)	(5,861)	–	–	(3,355)	18,150	367,539	127,383	240,156

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 2018

Note 9. 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:

Plant and equipment	Years	Other equipment	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	Buildings	
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
Water and sewer assets		Stormwater assets	
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		
Transportation assets		Other infrastructure assets	
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.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

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

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.

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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 10. Payables and borrowings

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
Payables				
Goods and services – operating expenditure	719	–	320	–
Accrued expenses:				
– Salaries and wages	337	–	154	–
– Other expenditure accruals	2	–	25	–
Security bonds, deposits and retentions	60	–	34	–
Total payables	1,118	–	533	–
Income received in advance				
Payments received in advance	211	–	191	–
Total income received in advance	211	–	191	–
Borrowings				
Loans – secured ¹	155	995	148	1,149
Total borrowings	155	995	148	1,149
TOTAL PAYABLES AND BORROWINGS	1,484	995	872	1,149

(a) Payables and borrowings relating to restricted assets

	2018		2017	
	Current	Non-current	Current	Non-current
Externally restricted assets				
Water	15	–	–	–
Payables and borrowings relating to externally restricted assets	15	–	–	–
Total payables and borrowings relating to restricted assets	15	–	–	–
Total payables and borrowings relating to unrestricted assets	1,469	995	872	1,149
TOTAL PAYABLES AND BORROWINGS	1,484	995	872	1,149

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 17.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 10. Payables and borrowings (continued)

\$ '000

(b) Changes in liabilities arising from financing activities

Class of borrowings	2017		Non-cash changes			2018
	Opening balance as at 1/7/17	Cash flows	Acquisition	Fair value changes	Other non-cash movements	Closing balance as at 30/6/18
Loans – secured	1,297	(147)	–	–	–	1,150
TOTAL	1,297	(147)	–	–	–	1,150

Accounting policy for payables and borrowings

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 draw down occurs. To the extent 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.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 11. Provisions

\$ '000	2018		2017	
	Current	Non-current	Current	Non-current
Provisions				
Employee benefits:				
Annual leave	773	–	981	–
Long service leave	1,495	31	1,565	71
Other leave	40	–	24	–
Sub-total – aggregate employee benefits	2,308	31	2,570	71
Asset remediation/restoration:				
Asset remediation/restoration (future works)	34	340	34	334
Sub-total – asset remediation/restoration	34	340	34	334
<u>TOTAL PROVISIONS</u>	<u>2,342</u>	<u>371</u>	<u>2,604</u>	<u>405</u>

\$ '000	2018	2017
---------	------	------

(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	1,682	1,845
	1,682	1,845

(b) Description of and movements in provisions

2018	Other provisions	
	Asset remediation	Total
At beginning of year	368	368
Changes to provision:		
Unwinding of discount	6	6
Total other provisions at end of year	374	374
2017		
At beginning of year	282	282
Changes to provision:		
Remeasurement effects	76	76
Unwinding of discount	10	10
Total other provisions at end of year	368	368

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 11. Provisions (continued)

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.

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.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 11. Provisions (continued)

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, eg 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

Nature and purpose of reserves

Infrastructure, property, plant and equipment revaluation reserve

The infrastructure, property, plant and equipment revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 13. Statement of cash flows – additional information

\$ '000	Notes	2018	2017
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	6a	5,967	5,730
Balance as per the Statement of Cash Flows		5,967	5,730
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		6,351	7,430
Adjust for non-cash items:			
Depreciation and amortisation		5,861	5,873
Net losses/(gains) on disposal of assets		(478)	(3)
Reversal of prior year IPP&E revaluation decrements / impairment previously costed direct to the P&L		–	(78)
Unwinding of discount rates on reinstatement provisions		6	86
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		(971)	(693)
Increase/(decrease) in provision for doubtful debts		–	(18)
Decrease/(increase) in inventories		24	5
Decrease/(increase) in other assets		(5)	(33)
Increase/(decrease) in payables		399	(315)
Increase/(decrease) in other accrued expenses payable		160	83
Increase/(decrease) in other liabilities		46	27
Increase/(decrease) in employee leave entitlements		(302)	(72)
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		11,043	12,292
(c) Non-cash investing and financing activities			
Other - Committee constructed buildings		48	–
Total non-cash investing and financing activities		48	–

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 14. Interests in other entities

(a) Associates

(i) County Councils

Council is a member of the Central Murray Council, a body corporate established under the *Local Government Act 1993 (NSW)* responsible for noxious weed management. Council is one of 3 constituent members and does not have significant influence over the County Council. Accordingly, the County Council has not been consolidated in the financial statements.

Council has been proclaimed as part of the Riverina and Murray Joint Organisation.

Note 15. Commitments for expenditure

\$ '000	2018	2017
(a) Capital commitments (exclusive of GST)		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Plant and equipment	54	837
Water infrastructure	–	20
Roadworks	1,148	1,260
Sewer Infrastructure	20	67
Drainage	–	10
Total commitments	1,222	2,194
These expenditures are payable as follows:		
Within the next year	1,222	2,194
Total payable	1,222	2,194
Sources for funding of capital commitments:		
Unrestricted general funds	53	108
Future grants and contributions	1,085	1,452
Externally restricted reserves	84	584
Internally restricted reserves	–	50
Total sources of funding	1,222	2,194

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 16. Contingencies and other liabilities/assets 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 participates in an employer-sponsored defined benefit superannuation scheme and makes contributions as determined by the superannuation scheme's trustees.

Member councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

While the scheme's most recent full actuarial review indicated that the net assets of the scheme were sufficient to meet the accrued benefits of the scheme's defined benefit member category, member councils are required to make contributions in future years where the scheme goes into deficit (as has occurred in previous years).

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of any share of the net deficit and accordingly Council has not recorded any net liability from its defined benefit scheme obligations in accordance with AASB 119.

Future planned contributions being made to the defined benefit scheme to rectify past (and projected) deficit positions will be recognised as an expense when they become payable – similar to the accounting for defined contributions plans.

Member councils are treated as Pooled Employers for the purposes of AASB119. 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
Division C	2.5% salaries
Division D	1.64 times employee contributions

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40.0 million per annum from 1 July 2017 for 4 years to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2017. These additional lump sum contributions are used to fund the deficit of assets to accrued liabilities as 30 June 2017.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

As stated 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.

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 entity.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2018

Note 16. Contingencies and other liabilities/assets not recognised (continued)

(i) Defined benefit superannuation contribution plans (continued)

There is no provision for the allocation of any surplus which may be present at the date of withdrawal of an employer.

The plan is a defined benefit plan. However, 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). As such, there is not sufficient reliable information to allow each sponsoring employer to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group in the same way as it would for a single employer sponsored defined benefit plan.

The amount of Council employer contributions to the defined benefit section of the Fund and recognised as an expense and disclosed as part of superannuation expenses at Note 4 (a) for the year ending 30 June 2018 was **\$ 161,87.35**.

The last valuation of the Fund was by the Actuary, Mr Richard Boyfield, FIAA on 12 December 2017, relating to the period ended 30 June 2017.

Council's expected contributions to the Fund for the next annual reporting period is **\$140,731.76**.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2018 is:

Employer reserves only *	\$ millions	Asset Coverage
Assets	1,817.8	
Past Service Liabilities	1,787.5	101.7%
Vested Benefits	1,778.0	102.2%

* excluding member accounts and reserves in both assets and liabilities.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% 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.

Please note that the estimated employer reserves financial position above is a preliminary calculation and once all the relevant information has been received by the Funds Actuary, the 2018 triennial review will be completed around December 2018.

Council's additional lump sum contribution is around **0.14%** of the total additional lump sum contributions for all Pooled Employers (of \$40m each year from 1 July 2017 to 30 June 2021) provides an indication of the level of participation of Council compared with other employers in the Pooled Employer sub-group.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 16. Contingencies and other liabilities/assets not recognised (continued)

(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.

2. Other liabilities

(i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(ii) Other guarantees

Council has provided no other guarantees other than those listed above.

ASSETS NOT RECOGNISED (continued):

(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 June 2008.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 17. Financial risk management

\$ '000

Risk management

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and 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.

	Carrying value		Fair value	
	2018	2017	2018	2017
Financial assets				
Cash and cash equivalents	5,967	5,730	5,967	5,730
Investments				
– 'Held to maturity'	26,000	23,000	26,000	23,000
Receivables	2,833	1,862	2,835	1,862
Total financial assets	34,800	30,592	34,802	30,592
Financial liabilities				
Payables	1,118	533	1,118	533
Loans/advances	1,150	1,297	1,150	1,297
Total financial liabilities	2,268	1,830	2,268	1,830

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.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 17. Financial risk management (continued)

\$ '000

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

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 Ministerial Investment Order 625. This policy is regularly reviewed by Council and its staff and a monthly Investment report is provided to Council setting out the make-up and performance of the portfolio as required by Local Government regulations.

The risks associated with the investments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

(a) Market risk – price risk and interest rate risk

The following represents a summary of the sensitivity of Council's Income Statement and accumulated surplus (for the reporting period) due to a change in the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2018				
Possible impact of a 1% movement in interest rates	319	(319)	(319)	319
2017				
Possible impact of a 1% movement in interest rates	287	(287)	(287)	287

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 17. Financial risk management (continued)

\$ '000

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

	2018 Rates and annual charges	2018 Other receivables	2017 Rates and annual charges	2017 Other receivables
(i) Ageing of receivables – %				
Current (not yet overdue)	71%	44%	64%	31%
Overdue	29%	56%	36%	69%
	100%	100%	100%	100%
(ii) Ageing of receivables – value				
Rates and annual charges				
Current	238		263	
< 1 year overdue	50		25	
1 – 2 years overdue	27		34	
2 – 5 years overdue	14		41	
> 5 years overdue	6		4	
	335		367	
Other receivables				
Current		1,087		465
0 – 30 days overdue		909		670
31 – 60 days overdue		13		111
61 – 90 days overdue		120		23
> 91 days overdue		369		226
		2,498		1,495

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 17. Financial risk management (continued)

\$ '000

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended.

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 by borrowing long term and fixing the interest rate on a 4-year renewal basis. The Finance Section regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's payables and borrowings are set out in the maturity table below:

\$ '000	Weighted average interest rate	Subject to no maturity	payable in:			Total cash outflows	Actual carrying values
			≤ 1 Year	1 – 5 Years	> 5 Years		
2018							
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
Total financial liabilities		260	1,258	634	116	2,268	2,268
2017							
Trade/other payables	0.00%	34	499	–	–	533	533
Loans and advances	4.26%	200	200	800	97	1,297	1,297
Total financial liabilities		234	699	800	97	1,830	1,830

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 18. Material budget variations

\$ '000

Council's original financial budget for 17/18 was adopted by the Council on 21 June 2017 and is not required to be audited.

While the Income Statement included in this General Purpose Financial Report must disclose the original budget adopted by Council, the *Local Government Act 1993* requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Note that for variations* of budget to actual :

Material variations represent those variances that amount to **10%** or more of the original budgeted figure.

F = Favourable budget variation, **U** = Unfavourable budget variation

\$ '000	2018 Budget	2018 Actual	2018 ----- Variance* -----		
REVENUES					
Rates and annual charges	9,586	9,733	147	2%	F
User charges and fees	1,675	3,752	2,077	124%	F
Fees from use of the Berrigan landfill for clean-up of major regional projects have significantly increased the fees collected from council waste management facilities.					
Interest and investment revenue	705	761	56	8%	F
Other revenues	509	620	111	22%	F
Council budgets conservatively for income.					
Operating grants and contributions	6,250	7,680	1,430	23%	F
The federal government has continued payment of the Financial Assistance Grant in advance, council budgeted conservatively and did not anticipate the payment.					
Capital grants and contributions	2,491	1,760	(731)	(29%)	U
Anticipated funds from successful grant applications will be paid on milestones rather than in advance.					
Net gains from disposal of assets	–	478	478	0%	F
Council does not presume a profit on sale from plant sent to auction, or property inventory sales.					

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 18. Material budget variations (continued)

\$ '000	2018 Budget	2018 Actual	2018 ----- Variance* -----		
EXPENSES					
Employee benefits and on-costs	7,781	7,741	40	1%	F
Borrowing costs	52	59	(7)	(13%)	U
Cost on remediation are included in borrowing costs but not budgeted.					
Materials and contracts	2,124	2,649	(525)	(25%)	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	5,935	5,861	74	1%	F
Other expenses	1,962	2,123	(161)	(8%)	U

Budget variations relating to Council's Cash Flow Statement include:

Cash flows from operating activities	9,169	11,043	1,874	20.4%	F
Council continues to receive Financial Assistance Grant payments in advance, which were not budgeted. Also Stronger Country Communities Grant Funding was not known, and hence not included in the budget.					
Cash flows from investing activities	(9,511)	(10,659)	(1,148)	12.1%	U
Stronger than anticipated overall performance resulted in a stronger cash position, which was invested in Term Deposited which were not budgeted.					
Cash flows from financing activities	(148)	(147)	1	(0.7%)	F

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement

\$ '000

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

2018	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/13	–	–	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
Total infrastructure, property, plant and equipment		–	–	238,973	238,973

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values (continued):

2017	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/13	–	–	2,463	2,463
Office equipment	30/06/14	–	–	130	130
Operational land	30/06/13	–	–	6,869	6,869
Community land	30/06/16	–	–	320	320
Land under roads (post 30/06/08)	30/06/14	–	–	30	30
Land improvements – depreciable	30/06/13	–	–	500	500
Buildings – non-specialised	30/06/13	–	–	514	514
Buildings – specialised	30/06/13	–	–	17,439	17,439
Roads	30/06/15	–	–	111,355	111,355
Bridges	30/06/15	–	–	3,621	3,621
Footpaths	30/06/15	–	–	3,212	3,212
Bulk earthworks	30/06/15	–	–	2,976	2,976
Stormwater drainage	30/06/15	–	–	18,002	18,002
Water supply network	30/06/17	–	–	27,778	27,778
Sewer network	30/06/17	–	–	17,335	17,335
Swimming pools	30/06/16	–	–	1,613	1,613
Heritage collections	30/06/16	–	–	69	69
Library books	30/06/14	–	–	210	210
Other assets	30/06/16	–	–	2,650	2,650
Tip assets	30/06/17	–	–	184	184
Quarry assets	30/06/17	–	–	26	26
Open Space	30/06/13	–	–	3,517	3,517
Total infrastructure, property, plant and equipment		–	–	220,813	220,813

(2) Transfers between levels of the fair value hierarchies

During the year, there were no transfers between levels of the fair value hierarchies for recurring fair value measurements.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Financial Liabilities

Payables: Outstanding creditor payments, security bonds and deposits

Valuation technique – “Cost approach”
Inputs used (Level 2) – Cost of product or service

Loans/Advances: Outstanding loan from bank

Valuation technique – “Cost approach”
Inputs used (Level 2) – Amount of loan outstanding as advised by lender.

Infrastructure, Property, Plant & Equipment

Plant and Equipment: Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Office Equipment: Computers, office furniture

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Operational land: Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by 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

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council's community land was valued using the unimproved land value provided by the NSW Valuer General in accordance with Office of Local Government guidance for infrastructure assets, 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 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"

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

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 – Director Technical Services.

Bulk earthworks: Levee banks.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council's bulk earthworks were valued in-house by Mr Fred Exton – Director Technical Services.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

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 – Director Technical Services.

Water Supply Network: Treatment plants, mains, reservoirs etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s water network assets were valued in-house by Mr Fred Exton – Director Technical Services

Sewerage Network: Sewer pipes, pump stations, treatment plants etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s sewerage network assets were valued in-house by Mr Fred Exton – Director Technical Services

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

Other Assets

Heritage collections:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books: Books and other collection items.

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

Other Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils other assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Tip & Quarry Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost, and remediation costs are estimated in House by Mr Fred Exton, Director of Technical Services, and are factored to account for inflation.

Open Space Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Non Current Assets classified as "Held for Sale"

Assets previously classified as “Held for Sale” are actively being marketed however as they may not sell within 12 months, or indeed for some considerable time they have been transferred to Inventory assets along with all other land being marketed.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

	Operational land	Community land	Depreciable land impro- vements	Land under roads	Total
Opening balance – 1/7/16	6,869	320	498	21	7,708
Purchases (GBV)	–	–	27	9	36
Depreciation and impairment	–	–	(25)	–	(25)
Closing balance – 30/6/17	6,869	320	500	30	7,719
Transfers from/(to) another asset class	(120)	–	28	142	50
Purchases (GBV)	125	–	–	–	125
Disposals (WDV)	(111)	–	–	–	(111)
Depreciation and impairment	–	–	(30)	–	(30)
Revaluation	2,536	(50)	74	62	2,622
Closing balance – 30/6/18	9,299	270	572	234	10,375
	Building non specialised	Buildings specialised	Plant and equipment	Office equipment	Total
Opening balance – 1/7/16	528	18,071	2,423	171	21,193
Purchases (GBV)	–	36	970	5	1,011
Disposals (WDV)	–	–	(225)	–	(225)
Depreciation and impairment	(15)	(667)	(705)	(46)	(1,433)
Closing balance – 30/6/17	513	17,440	2,463	130	20,546
Purchases (GBV)	–	316	1,588	40	1,944
Disposals (WDV)	–	–	(123)	–	(123)
Depreciation and impairment	(10)	(575)	(767)	(45)	(1,397)
Revaluation	134	13,131	–	–	13,265
Closing balance – 30/6/18	637	30,312	3,161	125	34,235
	Roads	Bridges	Footpaths	Bulk Earth	Total
Opening balance – 1/7/16	108,777	3,728	3,095	2,976	118,576
Purchases (GBV)	5,227	–	186	–	5,413
Disposals (WDV)	(180)	–	–	–	(180)
Depreciation and impairment	(2,451)	(107)	(67)	–	(2,625)
FV gains – other comprehensive income	(18)	–	(2)	–	(20)
Closing balance – 30/6/17	111,355	3,621	3,212	2,976	121,164
Transfers from/(to) another asset class	(166)	–	166	–	–
Purchases (GBV)	5,633	4	15	283	5,935
Disposals (WDV)	(7)	–	–	–	(7)
Depreciation and impairment	(2,551)	(107)	(68)	–	(2,726)
Revaluation	(1,354)	(2)	14	–	(1,342)
Closing balance – 30/6/18	112,910	3,516	3,339	3,259	123,024

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3) (continued)

a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Stormwater drainage	Water supply network	Sewerage network	Swimming pools	Total
Opening balance – 1/7/16	16,265	25,602	14,829	1,675	58,371
Purchases (GBV)	1,365	86	511	–	1,962
Disposals (WDV)	(7)	–	(2)	–	(9)
Depreciation and impairment	(232)	(645)	(656)	(61)	(1,594)
FV gains – other comprehensive income	610	2,734	2,653	–	5,997
Closing balance – 30/6/17	18,001	27,777	17,335	1,614	64,727
Transfers from/(to) another asset class	(50)	–	–	–	(50)
Purchases (GBV)	347	10	293	51	701
Depreciation and impairment	(235)	(615)	(548)	(61)	(1,459)
Revaluation	(831)	(962)	1,965	–	172
Closing balance – 30/6/18	17,232	26,210	19,045	1,604	64,091

	Heritage collection	Library books	Other assets	Tip and quarry assets	Total
Opening balance – 1/7/16	70	196	6,286	169	6,721
Purchases (GBV)	–	34	47	–	81
Depreciation and impairment	(1)	(20)	(166)	(9)	(196)
FV gains – other comprehensive income	–	–	–	51	51
Closing balance – 30/6/17	69	210	6,167	211	6,657
Purchases (GBV)	–	26	739	–	765
Disposals (WDV)	–	–	–	(3)	(3)
Depreciation and impairment	(1)	(39)	(199)	(10)	(249)
Revaluation	–	–	–	78	78
Closing balance – 30/6/18	68	197	6,707	276	7,248

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

(4). Fair value measurements using significant unobservable inputs (level 3)

b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

Class	Fair Value (30/6/18) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Plant & Equipment		Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	<p>Various</p> <p>1-10 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Office Equipment		Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	<p>Various</p> <p>3-25 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Operational Land		Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Community Land		Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Any change in the average unimproved capital value will increase / decrease fair value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

Class	Fair Value (30/6/18) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Land under Roads (post 30/06/08)		Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land Alternate Uses 	\$1-\$100 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Land Improvements - Depreciable		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$1000 per sq metre Very Poor to Excellent 10-40 yrs	Any change in the component pricing and asset condition will have an impact on fair value
Buildings – Non Specialised		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$100,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Buildings - Specialised		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$5,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

Class	Fair Value (30/6/18) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Roads		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$3 to \$20 per sq metre (roads) \$120 (kerb & gutter) \$120 - \$400 per lineal meter (culverts) Very Poor to Excellent 20-100 years (roads) 80-150 years (kerb & gutter) 50 years (Culverts)	Any change in the component pricing and asset condition will have an impact on fair value
Bridges		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1,900 composite \$2,200 concrete Excellent to Poor 80 years	Any change in the component pricing and asset condition will have an impact on fair value
Footpaths		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$8-\$120 per lineal metre Excellent to Poor 60 years	Any change in the component pricing and asset condition will have an impact on fair value
Bulk Earthworks		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$2,500 per sq metre Excellent to Poor 60-100 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

Class	Fair Value (30/6/18) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Stormwater Drainage		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$50-\$1,500 per sq metre Excellent to Poor 50 years	Any change in the component pricing and asset condition will have an impact on fair value
Water Supply Network		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Sewer Network		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Swimming Pools		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 20-50years	Any change in the component pricing and asset condition will have an impact on fair value
Heritage Collections		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 80-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Library Books		Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 2-10 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 19. Fair value measurement (continued)

Class	Fair Value (30/6/18) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Other Assets		Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 2-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Tip & Quarry Assets		Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life 	Various Excellent to Poor 50-60 years	Any change in the component pricing and asset condition will have an impact on fair value

(5). Highest and best use

All of Council's non-financial assets are considered to being utilised for their highest and best use.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 20. Related party transactions

\$ '000

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:

Compensation:	2018	2017
Short-term benefits	984	937
Post-employment benefits	146	137
Total	1,130	1,074

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.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 21. Statement of developer contributions

\$ '000

Under the *Environmental Planning and Assessment Act 1979*, Council has significant 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

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Community facilities	–	18	–	–	(18)	–	–	–
S7.11 contributions – under a plan	–	18	–	–	(18)	–	–	–
Total S7.11 and S7.12 revenue under plans	–	18	–	–	(18)	–	–	–
S7.11 not under plans	74	21	–	–	–	–	95	–
S64 contributions	99	61	–	–	–	–	160	–
Total contributions	173	100	–	–	(18)	–	255	–

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 21. Statement of developer contributions (continued)

\$ '000

S7.11 CONTRIBUTIONS – NOT UNDER A PLAN

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	2	15	–	–	–	–	17	–
Parking	3	4	–	–	–	–	7	–
Open space	69	2	–	–	–	–	71	–
Total	74	21	–	–	–	–	95	–

S64 contributions

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Water	93	58	–	–	–	–	151	–
Sewer	6	3	–	–	–	–	9	–
Total	99	61	–	–	–	–	160	–

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 22. Financial result and financial position by fund

Income Statement by fund			
\$ '000	2018	2018	2018
Continuing operations	Water	Sewer	General¹
Income from continuing operations			
Rates and annual charges	1,957	1,932	5,844
User charges and fees	1,151	61	2,540
Interest and investment revenue	187	188	386
Other revenues	298	45	277
Grants and contributions provided for operating purposes	–	–	7,680
Grants and contributions provided for capital purposes	58	332	1,370
Other income			
Net gains from disposal of assets	–	–	478
Total income from continuing operations	3,651	2,558	18,575
Expenses from continuing operations			
Employee benefits and on-costs	389	297	7,055
Borrowing costs	–	–	59
Materials and contracts	1,392	1,049	208
Depreciation and amortisation	642	590	4,629
Other expenses	401	165	1,557
Total expenses from continuing operations	2,824	2,101	13,508
Operating result from continuing operations	827	457	5,067
Net operating result attributable to each council fund	827	457	5,067
Net operating result for the year before grants and contributions provided for capital purposes	769	125	3,697

¹ General fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

Berrigan Shire Council

Notes to the Financial Statements as at 30 June 2018

Note 22. Financial result and financial position by fund (continued)

Statement of Financial Position by fund			
\$ '000	2018	2018	2018
ASSETS	Water	Sewer	General¹
Current assets			
Cash and cash equivalents	2,462	1,913	1,592
Investments	6,000	4,000	16,000
Receivables	247	179	2,407
Inventories	68	3	216
Other	–	–	65
Total current assets	8,777	6,095	20,280
Non-current assets			
Inventories	–	–	185
Infrastructure, property, plant and equipment	27,481	20,614	192,061
Total non-current assets	27,481	20,614	192,246
TOTAL ASSETS	36,258	26,709	212,526
LIABILITIES			
Current liabilities			
Payables	15	–	1,103
Income received in advance	–	–	211
Borrowings	–	–	155
Provisions	–	–	2,342
Total current liabilities	15	–	3,811
Non-current liabilities			
Borrowings	–	–	995
Provisions	–	–	371
Total non-current liabilities	–	–	1,366
TOTAL LIABILITIES	15	–	5,177
Net assets	36,243	26,709	207,349
EQUITY			
Accumulated surplus	23,399	10,914	79,995
Revaluation reserves	12,844	15,795	127,354
Total equity	36,243	26,709	207,349

¹ General Fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal receivables and payables between the funds.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2018

Note 23(a). Statement of performance measures – consolidated results

\$ '000	Amounts 2018	Indicator 2018	Prior periods		Benchmark
			2017	2016	
Local government industry indicators – consolidated					
1. Operating performance ratio					
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	<u>4,113</u>	18.24%	22.54%	14.68%	> 0.00%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	<u>22,546</u>				
2. Own source operating revenue ratio					
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	<u>14,866</u>	61.16%	53.93%	55.34%	> 60.00%
Total continuing operating revenue ⁽¹⁾	<u>24,306</u>				
3. Unrestricted current ratio					
Current assets less all external restrictions ⁽²⁾	<u>15,408</u>	7.24x	8.08x	7.05x	> 1.5x
Current liabilities less specific purpose liabilities ^(3, 4)	<u>2,129</u>				
4. Debt service cover ratio					
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	<u>10,033</u>	48.70x	34.86x	25.63x	> 2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>206</u>				
5. Rates, annual charges, interest and extra charges outstanding percentage					
Rates, annual and extra charges outstanding	<u>335</u>	3.30%	3.72%	3.53%	< 10% regional & rural
Rates, annual and extra charges collectible	<u>10,152</u>				
6. Cash expense cover ratio					
Current year's cash and cash equivalents plus all term deposits	<u>31,967</u>	27.97 mths	24.0 mths	20.0 mths	> 3 mths
Monthly payments from cash flow of operating and financing activities	<u>1,143</u>				

Notes

⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and the net share of interests in joint ventures and associates.

⁽²⁾ Refer Notes 6-8 inclusive.

Also excludes any real estate and land for resale not expected to be sold in the next 12 months.

⁽³⁾ Refer to Notes 10 and 11.

⁽⁴⁾ Refer to Note 11(a) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 23(b). Statement of performance measures – by fund

\$ '000	General indicators ⁵		Water indicators		Sewer indicators		Benchmark
	2018	2017	2018	2017	2018	2017	
Local government industry indicators – by fund							
1. Operating performance ratio							
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	19.33%	25.95%	21.40%	16.82%	4.99%	1.43%	> 0.00%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions							
2. Own source operating revenue ratio							
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	50.49%	42.45%	97.15%	95.89%	85.26%	97.62%	> 60.00%
Total continuing operating revenue ⁽¹⁾							
3. Unrestricted current ratio							
Current assets less all external restrictions ⁽²⁾	7.24x	8.08x	585.13x	No liabilities	No liabilities	No liabilities	> 1.5x
Current liabilities less specific purpose liabilities ^(3,4)							

Notes

(1) - (4) Refer to Notes at Note 23a above.

(5) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2018

Note 23(b). Statement of performance measures – by fund (continued)

\$ '000	General indicators ⁵		Water indicators		Sewer indicators		Benchmark
	2018	2017	2018	2017	2018	2017	
Local government industry indicators – by fund (continued)							
4. Debt service cover ratio							
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	38.45x	29.24x	0.00x	401.40x	0.00x	0.00x	> 2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates, annual charges, interest and extra charges outstanding percentage							
Rates, annual and extra charges outstanding	0.19%	4.12%	11.91%	2.02%	4.66%	4.10%	< 10% regional & rural
Rates, annual and extra charges collectible							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	33.09	27.67	13.54	8.86	15.05	17.48	> 3 months
Monthly payments from cash flow of operating and financing activities	months	months	months	months	months	months	

Notes

(1) Refer to Notes at Note 23a above.

(5) 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 report
Berrigan Shire Council

To the Councillors of the Berrigan Shire Council

Opinion

I have audited the accompanying financial report of Berrigan Shire Council (the Council), which comprise the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2018, the Statement of Financial Position as at 30 June 2018, 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 report:
 - has been presented, in all material respects, in accordance with the requirements of this Division
 - is consistent with the Council's accounting records
 - presents fairly, in all material respects, the financial position of the Council as at 30 June 2018, 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 report 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 Report' 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

Other information comprises the information included in the Council's annual report for the year ended 30 June 2018, other than the financial report 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 statements and Special Schedules (the Schedules).

My opinion on the financial report 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 2 - Permissible income for general rates.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report 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 Report

The Councillors are responsible for the preparation and fair presentation of the financial report 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 report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, 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 Report

My objectives are to:

- obtain reasonable assurance about whether the financial report 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 financial report.

A description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: 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 18 Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule 2 - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial report on any website where it may be presented
- about any other information which may have been hyperlinked to/from the financial report.

Lawrissa Chan
Director

17 October 2018
SYDNEY

DRAFT

Cr Matthew Hannan
Mayor
Berrigan Shire Council
56 Chanter Street
Berrigan NSW 2712

Contact: Lawrissa Chan
Phone no: (02) 9275 7255
Our ref: D1824586/FA1692

17 October 2018

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2018
Berrigan Shire Council**




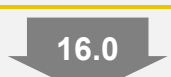
I have audited the general purpose financial statements of the Berrigan Shire Council (the Council) for the year ended 30 June 2018 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's general purpose financial statements.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2018 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the general purpose financial statements issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

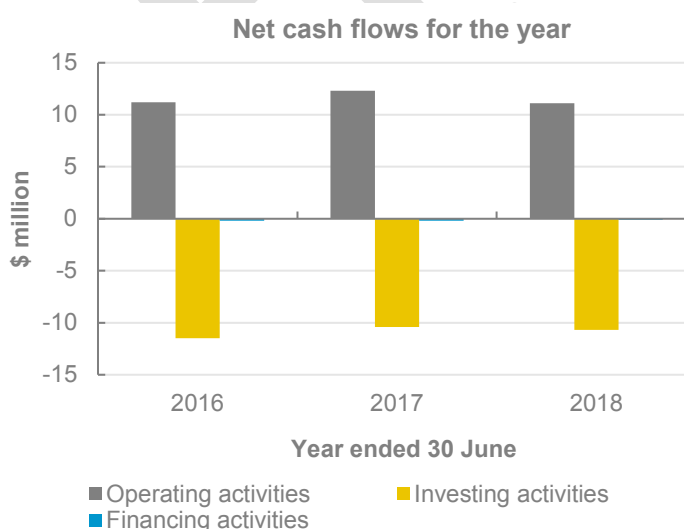
	2018	2017	Variance
	\$m	\$m	%
Rates and annual charges revenue	9,733	9,462	 2.8
Grants and contributions revenue	9,440	11,909	 20.7
Operating result for the year	6,351	7,430	 14.5
Net operating result before capital amounts	4,591	5,465	 16.0

The following comments are made in respect of Council’s operating result for the year:

- Rates and annual charges revenue was \$9.7 million (\$9.4 million for the year ended 30 June 2017). The movement is mainly attributed to the approved rate pegging increase of 1.5% granted by the Minister for Local Government and the rise in the total number of rateable properties.
- Grants and contributions revenue was \$9.4 million (\$11.9 million for the year ended 30 June 2017). The movement of \$2.5 million is mainly due to the decrease in financial assistance grants of \$2.0 million compared with the prior year.
- Operating result for the year was \$6.4 million (\$7.4 million for the year ended 30 June 2017). The movement of \$1.0 million is mainly due to reduction in financial assistance grants. The Council budgeted for a surplus of \$3.4 million.
- Net operating result before capital amounts was \$4.6 million (\$5.5 million for the year ended 30 June 2017). The movement is mainly due to the reduction in financial assistance grants. The Council budgeted for a surplus of \$871,000.

STATEMENT OF CASH FLOWS

- The level of cash flows for Council has remained steady over the past three years.
- Net cash providing by operating activities reduced by \$1.2 million. This is mainly due to the reduction in grants and contributions from lower Financial Assistance Grants received.
- Net cash used in investing activities has increased by \$0.27 million due to an increase in purchases of infrastructure, property, plant and equipment
- Net cash used in financing activities has decreased by \$0.1 million due to lower repayments of borrowings and advances. The Council has a low level of financing activities as borrowings are very low



FINANCIAL POSITION

Cash and Investments

Cash and Investments	2018	2017	Commentary
	\$m	\$m	
External restrictions	19,247	17,263	<ul style="list-style-type: none"> Externally restricted cash and investments are restricted in their use by externally imposed requirements. The increase in externally restricted cash of \$2.0 million is mainly attributable to domestic waste management of \$1.6 million and water supplies of \$0.9 million. 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. Internally restricted cash remains steady. The slight increase is due to the capital works reserve. Unrestricted cash and investments was \$8.1 million, which is available to provide liquidity for day-to-day operations of the Council. There was a slight increase in the unrestricted cash balance due to the early receipt of the 2018-19 Financial Assistance Grants.
Internal restrictions	4,627	4,367	
Unrestricted	8,093	7,100	
Cash and investments	31,967	28,730	

Debt

- Council has \$1.2 million of borrowings as at 30 June 2018 (2017: \$1.3 million). Berrigan Shire has one loan, obtained under the Local Infrastructure Renewal Scheme that is used to fund major stormwater drainage upgrades.
- Council does not have bank overdraft facilities.

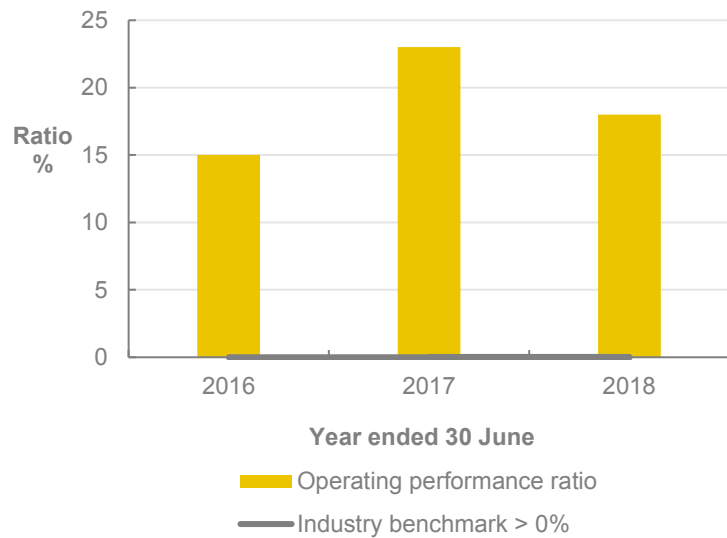
PERFORMANCE RATIOS

The definition of each ratio analysed below (except for the 'building and infrastructure renewals ratio') is included in Note 23 of the Council's audited general purpose financial statements. The 'building and infrastructure renewals ratio' is defined in Council's Special Schedule 7 which has not been audited.

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 Office of Local Government (OLG) is greater than zero per cent.
- Councils' operating performance ratio of 18% is above the industry benchmark of greater than 0%. This indicates the Council can contain operating expenditure within operating revenue.
- The operating performance ratio decreased to 18% (2017: 23%) mainly due to the reduction in grants and contributions provided for operating purposes.

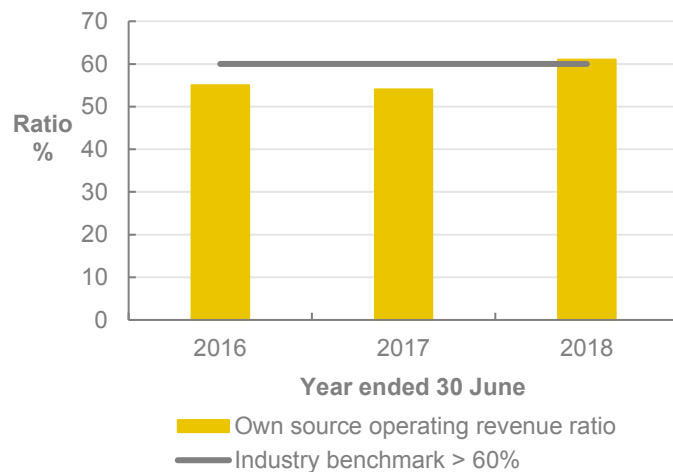
Operating performance ratio



Own source operating revenue ratio

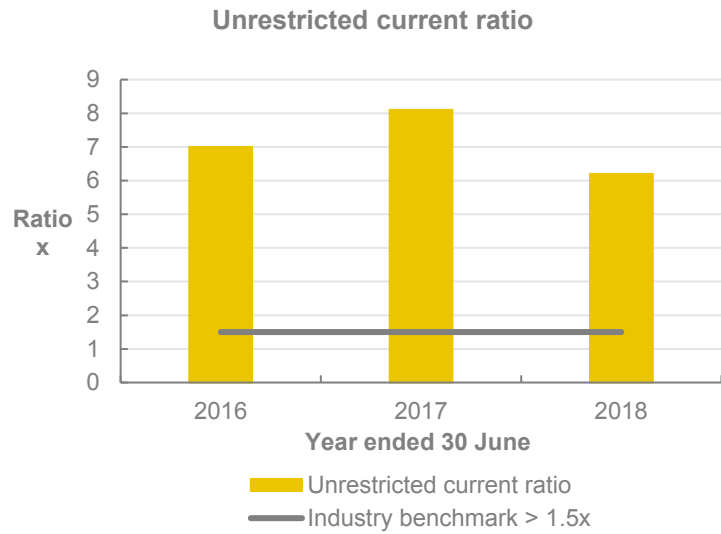
- The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.
- The Council's own source operating revenue ratio of 61% is below the industry benchmark of 60%.
- The Council's own source operating revenue ratio of 61% (2017: 54%) increased as the council received less funding from financial assistance grants. The ratio improved as the council is less reliant on external funding sources, such as grants and contributions.

Own source operating revenue ratio



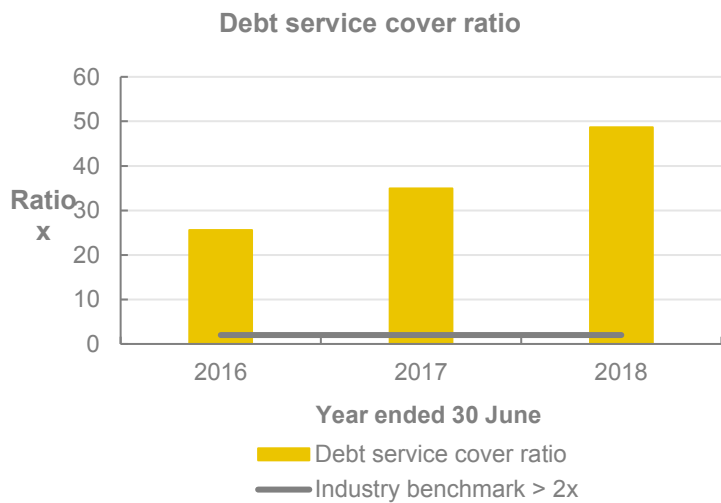
Unrestricted current ratio

- 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 ratio excludes current assets and liabilities subject to external restrictions. The benchmark set by OLG is greater than 1.5 times.
- The Council's liquidity ratio of 6.2 times is greater than the industry benchmark minimum of greater than 1.5 times. This indicates that Council has sufficient liquidity to meet its current liabilities as and when they fall due.
- The Council's unrestricted current ratio of 6.2 times (2017: 8.1 times) decreased due to current liabilities, which have increased.



Debt service cover ratio

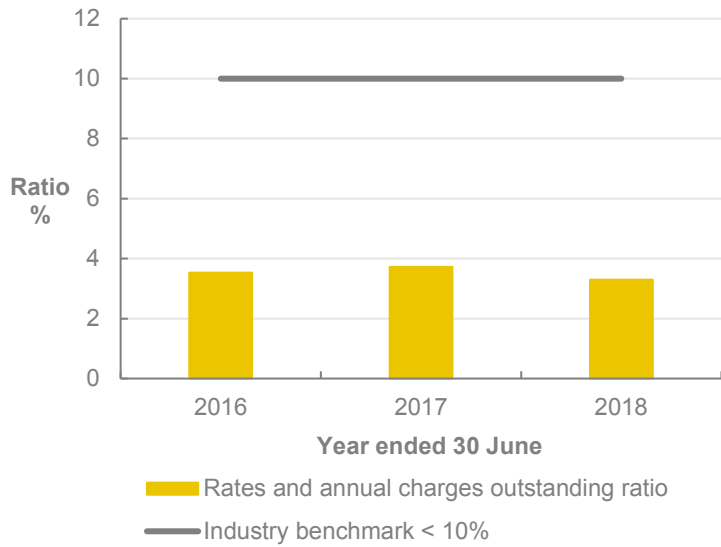
- The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.
- The Council's debt service cover ratio of 48.7 times is greater than the industry benchmark of greater than 2 times. The ratio indicates that Council has adequate operating cash to fund its debt obligations.
- The Council's debt service cover ratio of 48.7 times (2017: 34.9 times) increased as the principal repayments and borrowing costs have reduced.



Rates and annual charges outstanding ratio

- The 'rates and annual charges outstanding ratio' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for rural councils.
- The Council's rates and annual charges outstanding ratio of 3.3% is within the industry benchmark of less than 10% for rural councils.
- Council's high collection rates have remained steady across the three years and have remained well below the best practice benchmark of 10%. This is indicative of Council having effective debt management and collection processes in place.

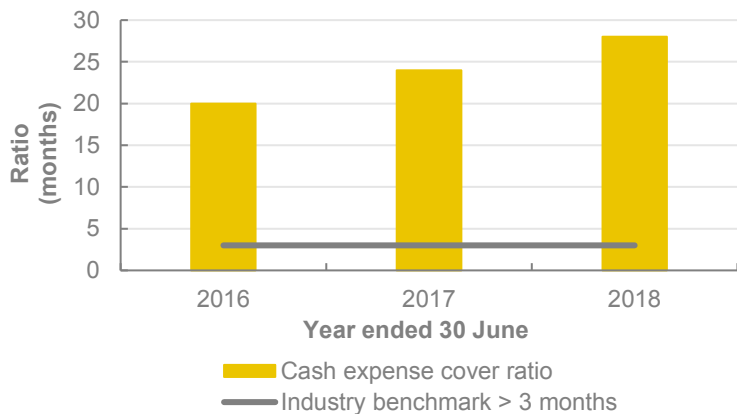
Rates and annual charges outstanding ratio



Cash expense cover ratio

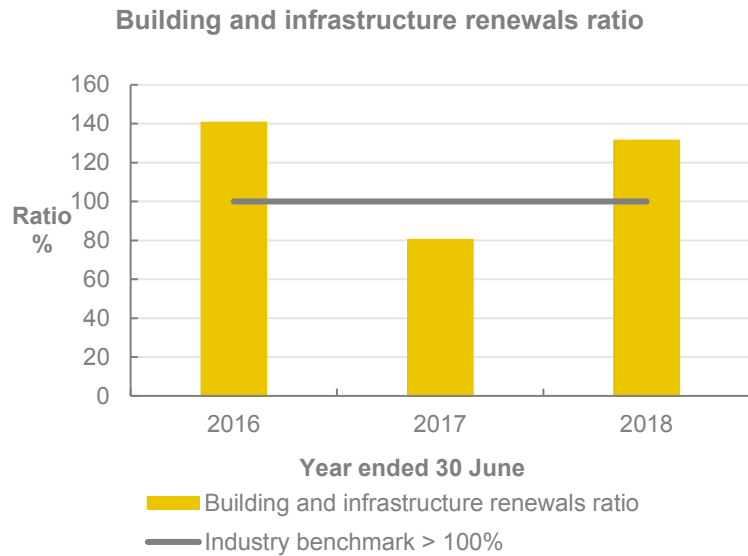
- The cash expense cover ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.
- The Council's cash expense cover ratio was 28 months, which is above the industry benchmark of greater than 3 months. This indicates that Council had the capacity to cover 28 months of operating cash expenditure without additional cash inflows at 30 June 2018.
- The Council's cash expense cover ratio increased to 28 months (2017: 24 months) due to the increase in cash and cash equivalents and a reduction in payments from cash flows of operating and financing activities.

Cash expense cover ratio



Building and infrastructure renewals ratio (unaudited)

- The 'building and infrastructure renewals ratio' assesses the rate at which these assets are being renewed against the rate at which they are depreciating. The benchmark set by OLG is greater than 100 per cent.
- This ratio is sourced from council's Special Schedule 7 which has not been audited.
- The Council's building and infrastructure renewals ratio of 131% is above the industry benchmark of greater than 100%.
- The Council's building and infrastructure renewals ratio increased to 131% (2017: 80%) as the expenditure on asset renewals increased by \$1.5 million.



OTHER MATTERS

New accounting standards implemented

AASB 2016-2 'Disclosure Initiative – Amendments to AASB 107'

Effective for annual reporting periods beginning on or after 1 January 2017

This Standard requires entities to provide disclosures that enable users of financial statements to evaluate changes (both cash flows and non-cash changes) in liabilities arising from financing activities.

Council's disclosure of the changes in their liabilities arising from financing activities is disclosed in Note 10(b).

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 reports. The Council's:

- accounting records were maintained in a manner and form to allow the general purpose financial statements to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

Lawrissa Chan
 Director, Financial Audit Services

cc: Rowan Perkins, General Manager
 Tim Hurst, Chief Executive of the Office of Local Government

Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2018

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2018

Contents	Page
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Statement of Financial Position – Sewerage Business Activity	6
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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 2018

Statement by Councillors and Management

made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

To the best of our knowledge and belief, these financial statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 17 October 2018.

Matthew Hannan
Mayor
17 October 2018

Daryll Morris
Councillor
17 October 2018

Rowan Perkins
General manager
17 October 2018

Carla von Brockhusen
Responsible accounting officer
17 October 2018

Berrigan Shire Council

Income Statement of Council's Water Supply Business Activity for the year ended 30 June 2018

\$ '000	2018	2017
Income from continuing operations		
Access charges	1,957	1,880
User charges	1,087	954
Fees	64	56
Interest	187	174
Other income	298	224
Total income from continuing operations	3,593	3,288
Expenses from continuing operations		
Employee benefits and on-costs	389	359
Borrowing costs	–	3
Materials and contracts	1,392	1,363
Depreciation, amortisation and impairment	642	660
Water purchase charges	100	77
Other expenses	301	273
Total expenses from continuing operations	2,824	2,735
Surplus (deficit) from continuing operations before capital amounts	769	553
Grants and contributions provided for capital purposes	58	93
Surplus (deficit) from continuing operations after capital amounts	827	646
Surplus (deficit) from all operations before tax	827	646
Less: corporate taxation equivalent (30%) [based on result before capital]	(231)	(166)
SURPLUS (DEFICIT) AFTER TAX	596	480
Plus opening retained profits	22,572	21,860
Plus/less: other adjustments - prior year equity split	–	66
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	231	166
Closing retained profits	23,399	22,572
Return on capital %	2.8%	2.0%
Subsidy from Council	–	122
Calculation of dividend payable:		
Surplus (deficit) after tax	596	480
Surplus for dividend calculation purposes	596	480
Potential dividend calculated from surplus	298	240

Berrigan Shire Council

Income Statement of Council's Sewerage Business Activity for the year ended 30 June 2018

\$ '000	2018	2017
Income from continuing operations		
Access charges	1,932	1,853
User charges	22	10
Fees	39	43
Interest	188	149
Other income	45	44
Total income from continuing operations	2,226	2,099
Expenses from continuing operations		
Employee benefits and on-costs	297	303
Materials and contracts	1,049	928
Depreciation, amortisation and impairment	590	678
Loss on sale of assets	–	2
Calculated taxation equivalents	14	10
Other expenses	165	148
Total expenses from continuing operations	2,115	2,069
Surplus (deficit) from continuing operations before capital amounts	111	30
Grants and contributions provided for capital purposes	332	6
Surplus (deficit) from continuing operations after capital amounts	443	36
Surplus (deficit) from all operations before tax	443	36
Less: corporate taxation equivalent (30%) [based on result before capital]	(33)	(9)
SURPLUS (DEFICIT) AFTER TAX	410	27
Plus opening retained profits	10,471	10,319
Plus/less: other adjustments - prior year equity split	–	116
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	14	10
– Corporate taxation equivalent	33	9
Less:		
– Tax equivalent dividend paid	(14)	(10)
Closing retained profits	10,914	10,471
Return on capital %	0.5%	0.2%
Subsidy from Council	431	403
Calculation of dividend payable:		
Surplus (deficit) after tax	410	27
Less: capital grants and contributions (excluding developer contributions)	(329)	–
Surplus for dividend calculation purposes	81	27
Potential dividend calculated from surplus	40	14

Berrigan Shire Council

Statement of Financial Position – Council's Water Supply Business Activity as at 30 June 2018

\$ '000	2018	2017
ASSETS		
Current assets		
Cash and cash equivalents	2,462	1,532
Investments	6,000	6,000
Receivables	247	281
Inventories	68	70
Total current assets	8,777	7,883
Non-current assets		
Infrastructure, property, plant and equipment	27,481	28,496
Total non-current assets	27,481	28,496
TOTAL ASSETS	36,258	36,379
LIABILITIES		
Current liabilities		
Payables	15	–
Total current liabilities	15	–
Non-current liabilities		
Nil		
TOTAL LIABILITIES	15	–
NET ASSETS	36,243	36,379
EQUITY		
Accumulated surplus	23,399	22,572
Revaluation reserves	12,844	13,807
Council equity interest	36,243	36,379
TOTAL EQUITY	36,243	36,379

Berrigan Shire Council

Statement of Financial Position – Council's Sewerage Business Activity as at 30 June 2018

\$ '000	2018	2017
ASSETS		
Current assets		
Cash and cash equivalents	1,913	2,009
Investments	4,000	4,000
Receivables	179	78
Inventories	3	3
Total current Assets	6,095	6,090
Non-current assets		
Infrastructure, property, plant and equipment	20,614	18,212
Total non-current assets	20,614	18,212
TOTAL ASSETS	26,709	24,302
LIABILITIES		
Nil		
NET ASSETS	26,709	24,302
EQUITY		
Accumulated surplus	10,914	10,471
Revaluation reserves	15,795	13,831
Council equity interest	26,709	24,302
TOTAL EQUITY	26,709	24,302

Berrigan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2018

Contents of the notes accompanying the financial statements

Note	Details	Page
1	Summary of significant accounting policies	8
2	Water Supply Business Best-Practice Management disclosure requirements	12
3	Sewerage Business Best-Practice Management disclosure requirements	14

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

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, 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)

None

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 1. Significant accounting policies (continued)

Category 2

(where gross operating turnover is less than \$2 million)

a. Berrigan Shire Council Water Supply

Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.

b. Berrigan Shire Council Sewerage Service

Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.

Monetary amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest thousand dollars, 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 – 30%

Land tax – the first \$629,000 of combined land values attracts **0%**. For the combined land values in excess of \$629,001 up to \$3,846,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$3,846,000 a premium marginal rate of **2.0%** applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$750,000.

In accordance with Crown Lands and Water (CLAW), a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred 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.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 1. Significant accounting policies (continued)

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 30%.

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 30% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

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'.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 1. Significant accounting policies (continued)

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 2.63% at 30 June 2018.

(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 DPIW guidelines and must not exceed:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2018 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the DPIW guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the DPIW.

END OF AUDITED SPECIAL PURPOSE FINANCIAL STATEMENTS

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 2. Water supply business best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2018

1. Calculation and payment of tax-equivalents

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	388
(ii)	Number of assessments multiplied by \$3/assessment	11,442
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	388
(iv)	Amounts actually paid for tax equivalents	388

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	298,150
(ii)	Number of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	114,032
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2018, less the cumulative dividends paid for the 2 years to 30 June 2017 and 30 June 2016	1,607,840

2018 Surplus	596,300	2017 Surplus	480,240	2016 Surplus	531,300
		2017 Dividend	-	2016 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	114,032
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the water business fair and reasonable? ^a	YES

3. Required outcomes for 6 criteria

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Full cost recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	– Complying charges [item 2 (b) in table 1]	NO
	– DSP with commercial developer charges [item 2 (e) in table 1]	YES
	– If dual water supplies, complying charges [item 2 (g) in table 1]	YES
(iii)	Sound water conservation and demand management implemented	YES
(iv)	Sound drought management implemented	YES
(v)	Complete performance reporting form (by 15 September each year)	NO
(vi)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 2. Water supply business best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated) 2018

National Water Initiative (NWI) financial performance indicators

NWI F1	Total revenue (water) Total income (w13) – grants for the acquisition of assets (w11a) – interest income (w9) – Aboriginal Communities W&S Program income (w10a)	\$'000	3,464
NWI F4	Revenue from residential usage charges (water) Income from residential usage charges (w6b) x 100 divided by the sum of [income from residential usage charges (w6a) + income from residential access charges (w6b)]	%	38.22%
NWI F9	Written down replacement cost of fixed assets (water) Written down current cost of system assets (w47)	\$'000	27,481
NWI F11	Operating cost (OMA) (water) Management expenses (w1) + operational and maintenance expenses (w2)	\$'000	2,040
NWI F14	Capital expenditure (water) Acquisition of fixed assets (w16)	\$'000	396
NWI F17	Economic real rate of return (water) [total income (w13) – interest income (w9) – grants for acquisition of assets (w11a) – operating costs (NWI F11) – current cost depreciation (w3)] x 100 divided by [written down current cost of system assets (w47) + plant and equipment (w33b)]	%	2.85%
NWI F26	Capital works grants (water) Grants for the acquisition of assets (w11a)	\$'000	–

- Notes:
1. References to w (e.g. w12) refer to item numbers within Special Schedules 3 and 4 of Council's Annual Financial Statements.
 2. The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
 - a refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 3. Sewerage business best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2018

1. Calculation and payment of tax-equivalents

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	14,000
(ii)	Number of assessments multiplied by \$3/assessment	11,403
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	11,403
(iv)	Amounts actually paid for tax equivalents	14,000

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	40,350
(ii)	Number of assessments x (\$30 less tax equivalent charges per assessment)	102,627
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2018, less the cumulative dividends paid for the 2 years to 30 June 2017 and 30 June 2016	286,300

2018 Surplus	80,700	2017 Surplus	27,000	2016 Surplus	178,600
		2017 Dividend	-	2016 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	40,350
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the sewer business fair and reasonable? ^a	YES

3. Required outcomes for 4 criteria

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Pricing with full cost-recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	Complying charges	
	(a) Residential [item 2 (c) in table 1]	NO
	(b) Non-residential [item 2 (c) in table 1]	NO
	(c) Trade waste [item 2 (d) in table 1]	NO
	DSP with commercial developer charges [item 2 (e) in table 1]	YES
	Liquid trade waste approvals and policy [item 2 (f) in table 1]	NO
(iii)	Complete performance reporting form (by 15 September each year)	NO
(iv)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 3. Sewerage business best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated) 2018

National Water Initiative (NWI) financial performance indicators

NWI F2	Total revenue (sewerage) Total income (s14) – grants for acquisition of assets (s12a) – interest income (s10) – Aboriginal Communities W&S Program income (w10a)	\$'000	2,370
NWI F10	Written down replacement cost of fixed assets (sewerage) Written down current cost of system assets (s48)	\$'000	20,583
NWI F12	Operating cost (sewerage) Management expenses (s1) + operational and maintenance expenses (s2)	\$'000	1,346
NWI F15	Capital expenditure (sewerage) Acquisition of fixed assets (s17)	\$'000	325
NWI F18	Economic real rate of return (sewerage) [total income (s14) – interest income (s10) – grants for acquisition of assets (s12a) – operating cost (NWI F12) – current cost depreciation (s3)] x 100 divided by [written down current cost (i.e. WDCC) of system assets (s48) + plant and equipment (s34b)]	%	2.11%
NWI F27	Capital works grants (sewerage) Grants for the acquisition of assets (12a)	\$'000	–

National Water Initiative (NWI) financial performance indicators Water and sewer (combined)

NWI F3	Total income (water and sewerage) Total income (w13 + s14) + gain/loss on disposal of assets (w14 + s15) minus grants for acquisition of assets (w11a + s12a) – interest income (w9 + s10)	\$'000	5,834
NWI F8	Revenue from community service obligations (water and sewerage) Community service obligations (NWI F25) x 100 divided by total income (NWI F3)	%	1.56%
NWI F16	Capital expenditure (water and sewerage) Acquisition of fixed assets (w16 + s17)	\$'000	721
NWI F19	Economic real rate of return (water and sewerage) [total income (w13 + s14) – interest income (w9 + s10) – grants for acquisition of assets (w11a + s12a) – operating cost (NWI F11 + NWI F12) – current cost depreciation (w3 + s3)] x 100 divided by [written down replacement cost of fixed assets (NWI F9 + NWI F10) + plant and equipment (w33b + s34b)]	%	2.53%
NWI F20	Dividend (water and sewerage) Dividend paid from surplus (2 (v) of Note 2 + 2 (v) of Note 3)	\$'000	–
NWI F21	Dividend payout ratio (water and sewerage) Dividend (NWI F20) x 100 divided by net profit after tax (NWI F24)	%	0.00%

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2018

Note 3. Sewerage business best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2018

National Water Initiative (NWI) financial performance indicators Water and sewer (combined)

NWI F22	Net debt to equity (water and sewerage) Overdraft (w36 + s37) + borrowings (w38 + s39) – cash and investments (w30 + s31) x 100 divided by [total assets (w35 + s36) – total liabilities (w40 + s41)]	%	-22.81%
NWI F23	Interest cover (water and sewerage) Earnings before interest and tax (EBIT) divided by net interest Earnings before interest and tax (EBIT): Operating result (w15a + s16a) + interest expense (w4a + s4a) – interest income (w9 + s10) – gain/loss on disposal of assets (w14 + s15) + miscellaneous expenses (w4b + w4c + s4b + s4c) Net interest: Interest expense (w4a + s4a) – interest income (w9 + s10)		> 100
NWI F24	Net profit after tax (water and sewerage) Surplus before dividends (w15a + s16a) – tax equivalents paid (Note 2-1 (iv) + Note 3-1 (iv))	\$'000	1,256
NWI F25	Community service obligations (water and sewerage) Grants for pensioner rebates (w11b + s12b)	\$'000	91

- Notes:
1. References to w (eg. s12) refer to item numbers within Special Schedules 5 and 6 of Council's Annual Financial Statements.
 2. The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
 - a refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007



INDEPENDENT AUDITOR'S REPORT
Report on the special purpose financial report
Berrigan Shire Council

To the Councillors of the Berrigan Shire Council

Opinion

I have audited the accompanying special purpose financial report (the financial report) 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 2018, the Statement of Financial Position of each Declared Business Activity as at 30 June 2018, notes comprising a summary of Significant accounting policies and other explanatory information 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 report presents fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2018, 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 (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 Report' 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 report which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial report may not be suitable for another purpose.

Other Information

Other information comprises the information included in the Council's annual report for the year ended 30 June 2018, other than the financial report 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 report 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 2 - Permissible income for general rates.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report 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 Report

The Councillors are responsible for the preparation and fair presentation of the financial report and for determining that the accounting policies, described in Note 1 to the financial report, 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 report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, 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 Report

My objectives are to:

- obtain reasonable assurance about whether the financial report 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 financial report.

A description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: 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 best practice management disclosures in Notes 2 and 3 of the financial report
- about the security and controls over the electronic publication of the audited financial report on any website where it may be presented
- about any other information which may have been hyperlinked to/from the financial report.

Lawrissa Chan
Director

17 October 2018
SYDNEY

DRAFT

Berrigan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2018

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Schedules for the year ended 30 June 2018

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¹ Special Schedules are not audited (with the exception of Special Schedule 2).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Berrigan Shire Council

Special Schedule 1 – Net Cost of Services for the year ended 30 June 2018

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Governance	719	4	–	(715)
Administration	157	602	18	463
Public order and safety				
Fire service levy, fire protection, emergency services	206	65	–	(141)
Beach control	–	–	–	–
Enforcement of local government regulations	–	–	–	–
Animal control	128	33	–	(95)
Other	–	–	–	–
Total public order and safety	334	98	–	(236)
Health	5	4	–	(1)
Environment				
Noxious plants and insect/vermin control	135	–	–	(135)
Other environmental protection	79	–	62	(17)
Solid waste management	1,211	2,949	17	1,755
Street cleaning	259	–	–	(259)
Drainage	–	–	–	–
Stormwater management	435	110	525	200
Total environment	2,119	3,059	604	1,544
Community services and education				
Administration and education	5	3	–	(2)
Social protection (welfare)	–	–	–	–
Aged persons and disabled	189	–	–	(189)
Children's services	149	149	–	–
Total community services and education	343	152	–	(191)
Housing and community amenities				
Public cemeteries	132	86	–	(46)
Public conveniences	240	–	–	(240)
Street lighting	193	49	–	(144)
Town planning	229	218	–	(11)
Other community amenities	43	16	–	(27)
Total housing and community amenities	837	369	–	(468)
Water supplies	2,824	3,592	58	826
Sewerage services	2,094	2,204	332	442

Berrigan Shire Council

Special Schedule 1 – Net Cost of Services (continued) for the year ended 30 June 2018

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Recreation and culture				
Public libraries	569	242	91	(236)
Museums	–	–	–	–
Art galleries	–	–	–	–
Community centres and halls	200	2	–	(198)
Performing arts venues	–	–	–	–
Other performing arts	–	–	–	–
Other cultural services	28	9	–	(19)
Sporting grounds and venues	412	100	38	(274)
Swimming pools	415	97	9	(309)
Parks and gardens (lakes)	442	–	65	(377)
Other sport and recreation	–	–	–	–
Total recreation and culture	2,066	450	203	(1,413)
Fuel and energy	–	–	–	–
Agriculture	–	–	–	–
Mining, manufacturing and construction				
Building control	239	6	–	(233)
Other mining, manufacturing and construction	35	63	–	28
Total mining, manufacturing and const.	274	69	–	(205)
Transport and communication				
Urban roads (UR) – local	2,226	–	18	(2,208)
Urban roads – regional	–	–	–	–
Sealed rural roads (SRR) – local	1,742	–	–	(1,742)
Sealed rural roads (SRR) – regional	542	–	–	(542)
Unsealed rural roads (URR) – local	1,128	–	–	(1,128)
Unsealed rural roads (URR) – regional	–	–	–	–
Bridges on UR – local	–	–	–	–
Bridges on SRR – local	–	–	–	–
Bridges on URR – local	–	–	–	–
Bridges on regional roads	19	–	–	(19)
Parking areas	7	4	–	(3)
Footpaths	97	18	63	(16)
Aerodromes	122	17	217	112
Other transport and communication	194	2,551	242	2,599
Total transport and communication	6,077	2,590	540	(2,947)
Economic affairs				
Camping areas and caravan parks	14	32	–	18
Other economic affairs	570	(94)	5	(659)
Total economic affairs	584	(62)	5	(641)
Totals – functions	18,433	13,131	1,760	(3,542)
General purpose revenues ⁽¹⁾		9,893		9,893
Share of interests – joint ventures and associates using the equity method	–	–		–
NET OPERATING RESULT ⁽²⁾	18,433	23,024	1,760	6,351

(1) Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges (2) As reported in the Income Statement

Berrigan Shire Council

Special Schedule 2 – Permissible income for general rates for the year ended 30 June 2019

\$'000		Calculation 2018/19	Calculation 2017/18
Notional general income calculation ⁽¹⁾			
Last year notional general income yield	a	5,019	4,940
Plus or minus adjustments ⁽²⁾	b	(3)	8
Notional general income	c = (a + b)	5,016	4,948
Permissible income calculation			
Special variation percentage ⁽³⁾	d		
Or rate peg percentage	e	2.30%	1.50%
Or crown land adjustment (incl. rate peg percentage)	f		
Less expiring special variation amount	g	–	–
Plus special variation amount	h = d x (c – g)	–	–
Or plus rate peg amount	i = c x e	115	74
Or plus Crown land adjustment and rate peg amount	j = c x f	–	–
Sub-total	k = (c + g + h + i + j)	5,131	5,022
Plus (or minus) last year's carry forward total	l	3	0
Less valuation objections claimed in the previous year	m	–	–
Sub-total	n = (l + m)	3	0
Total permissible income	o = k + n	5,135	5,022
Less notional general income yield	p	5,135	5,019
Catch-up or (excess) result	q = o – p	(0)	3
Plus income lost due to valuation objections claimed ⁽⁴⁾	r	–	–
Less unused catch-up ⁽⁵⁾	s	–	–
Carry forward to next year	t = q + r – s	(0)	3

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Special Schedule 2 in the financial data return (FDR) to administer this process.

Berrigan Shire Council

Special Schedule 2 – Independent Auditors Report for the year ended 30 June 2019

Report on Special Schedule 2

Insert here signed Independent Auditors Report

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	247	247
b. Engineering and supervision	320	320
2. Operation and maintenance expenses		
– dams and weirs		
a. Operation expenses	–	–
b. Maintenance expenses	–	–
– Mains		
c. Operation expenses	426	372
d. Maintenance expenses	–	–
– Reservoirs		
e. Operation expenses	–	–
f. Maintenance expenses	–	–
– Pumping stations		
g. Operation expenses (excluding energy costs)	50	68
h. Energy costs	20	20
i. Maintenance expenses	–	–
– Treatment		
j. Operation expenses (excluding chemical costs)	831	764
k. Chemical costs	41	39
l. Maintenance expenses	–	–
– Other		
m. Operation expenses	25	14
n. Maintenance expenses	–	–
o. Purchase of water	80	77
3. Depreciation expenses		
a. System assets	642	648
b. Plant and equipment	–	–
4. Miscellaneous expenses		
a. Interest expenses	–	3
b. Revaluation decrements	–	–
c. Other expenses	142	150
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
5. Total expenses	2,824	2,722

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
Income		
6. Residential charges		
a. Access (including rates)	1,757	1,680
b. Usage charges	1,087	996
7. Non-residential charges		
a. Access (including rates)	202	200
b. Usage charges	225	14
8. Extra charges	–	–
9. Interest income	187	174
10. Other income	89	167
10a. Aboriginal Communities Water and Sewerage Program	–	–
11. Grants		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	46	46
c. Other grants	–	–
12. Contributions		
a. Developer charges	58	93
b. Developer provided assets	–	–
c. Other contributions	–	–
13. Total income	3,651	3,370
14. Gain (or loss) on disposal of assets	–	–
15. Operating result	827	648
15a. Operating result (less grants for acquisition of assets)	827	648

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
B Capital transactions		
Non-operating expenditures		
16. Acquisition of fixed assets		
a. New assets for improved standards	–	–
b. New assets for growth	–	–
c. Renewals	396	86
d. Plant and equipment	–	–
17. Repayment of debt	–	–
18. Totals	396	86
Non-operating funds employed		
19. Proceeds from disposal of assets	–	–
20. Borrowing utilised	–	–
21. Totals	–	–
C Rates and charges		
22. Number of assessments		
a. Residential (occupied)	3,173	3,065
b. Residential (unoccupied, ie. vacant lot)	263	277
c. Non-residential (occupied)	311	330
d. Non-residential (unoccupied, ie. vacant lot)	67	63
23. Number of ETs for which developer charges were received	– ET	– ET
24. Total amount of pensioner rebates (actual dollars)	\$ -	\$ 83,977

Berrigan Shire Council

Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2018

\$'000	Current	Non-current	Total
ASSETS			
25. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	8,462	–	8,462
26. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	233	–	233
c. User charges	14	–	14
d. Other	–	–	–
27. Inventories	68	–	68
28. Property, plant and equipment			
a. System assets	–	27,481	27,481
b. Plant and equipment	–	–	–
29. Other assets	–	–	–
30. Total assets	<u>8,777</u>	<u>27,481</u>	<u>36,258</u>
LIABILITIES			
31. Bank overdraft	–	–	–
32. Creditors	–	–	–
33. Borrowings	15	–	15
34. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
35. Total liabilities	<u>15</u>	<u>–</u>	<u>15</u>
36. NET ASSETS COMMITTED	<u>8,762</u>	<u>27,481</u>	<u>36,243</u>
EQUITY			
37. Accumulated surplus			13,765
38. Asset revaluation reserve			22,478
39. Other reserves			–
40. TOTAL EQUITY			<u>36,243</u>
Note to system assets:			
41. Current replacement cost of system assets			49,021
42. Accumulated current cost depreciation of system assets			(21,540)
43. Written down current cost of system assets			<u>27,481</u>

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	184	184
b. Engineering and supervision	278	277
2. Operation and maintenance expenses		
– mains		
a. Operation expenses	184	103
b. Maintenance expenses	–	–
– Pumping stations		
c. Operation expenses (excluding energy costs)	234	219
d. Energy costs	21	20
e. Maintenance expenses	–	–
– Treatment		
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	316	323
g. Chemical costs	7	4
h. Energy costs	87	83
i. Effluent management	–	–
j. Biosolids management	–	–
k. Maintenance expenses	–	–
– Other		
l. Operation expenses	35	9
m. Maintenance expenses	–	–
3. Depreciation expenses		
a. System assets	590	678
b. Plant and equipment	–	–
4. Miscellaneous expenses		
a. Interest expenses	–	–
b. Revaluation decrements	–	–
c. Other expenses	165	157
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	14	–
5. Total expenses	2,115	2,057

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
Income		
6. Residential charges (including rates)	1,800	1,731
7. Non-residential charges		
a. Access (including rates)	132	122
b. Usage charges	39	43
8. Trade waste charges		
a. Annual fees	–	–
b. Usage charges	22	10
c. Excess mass charges	–	–
d. Re-inspection fees	–	–
9. Extra charges	–	–
10. Interest income	188	149
11. Other income	–	–
11a. Aboriginal Communities Water and Sewerage Program	–	–
12. Grants		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	45	44
c. Other grants	–	–
13. Contributions		
a. Developer charges	332	6
b. Developer provided assets	–	–
c. Other contributions	–	–
14. Total income	<u>2,558</u>	<u>2,105</u>
15. Gain (or loss) on disposal of assets	–	(2)
16. Operating result	<u>443</u>	<u>46</u>
16a. Operating result (less grants for acquisition of assets)	443	46

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2018

\$'000	2018	2017
B Capital transactions		
Non-operating expenditures		
17. Acquisition of fixed assets		
a. New assets for improved standards	–	–
b. New assets for growth	–	–
c. Renewals	325	603
d. Plant and equipment	–	–
18. Repayment of debt	–	–
19. Totals	325	603
Non-operating funds employed		
20. Proceeds from disposal of assets	–	–
21. Borrowing utilised	–	–
22. Totals	–	–
C Rates and charges		
23. Number of assessments		
a. Residential (occupied)	3,160	2,856
b. Residential (unoccupied, ie. vacant lot)	263	304
c. Non-residential (occupied)	311	263
d. Non-residential (unoccupied, ie. vacant lot)	67	63
24. Number of ETs for which developer charges were received	– ET	– ET
25. Total amount of pensioner rebates (actual dollars)	\$ -	\$ 80,805

Berrigan Shire Council

Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2018

\$'000	Current	Non-current	Total
ASSETS			
26. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	5,913	–	5,913
27. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	90	–	90
c. User charges	–	–	–
d. Other	89	–	89
28. Inventories	3	–	3
29. Property, plant and equipment			
a. System assets	–	20,583	20,583
b. Plant and equipment	–	31	31
30. Other assets	–	–	–
31. Total assets	<u>6,095</u>	<u>20,614</u>	<u>26,709</u>
LIABILITIES			
32. Bank overdraft	–	–	–
33. Creditors	–	–	–
34. Borrowings	–	–	–
35. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
36. Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>
37. NET ASSETS COMMITTED	<u>6,095</u>	<u>20,614</u>	<u>26,709</u>
EQUITY			
38. Accumulated surplus			10,914
39. Asset revaluation reserve			15,795
40. Other reserves			–
41. TOTAL EQUITY			<u>26,709</u>
Note to system assets:			
42. Current replacement cost of system assets			42,795
43. Accumulated current cost depreciation of system assets			(22,212)
44. Written down current cost of system assets			<u>20,583</u>

Berrigan Shire Council

Notes to Special Schedules 3 and 5 for the year ended 30 June 2018

Administration ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading
- Bad and doubtful debts
- Other administrative/corporate support services

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Impairment losses (item 4d and 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a access charges (including rates if applicable) and 6b usage charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a access charges (including rates if applicable) and 7b usage charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a annual fees, 8b usage charges and 8c excess mass charges and 8d re-inspection fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) including capital contributions for water supply or sewerage services received by Council under Section 565 of the *Local Government Act*.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2018

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2017/18 Required maintenance ^a	2017/18 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings – non-specialised			55	55	637	680	32%	68%	0%	0%	0%
	Buildings – specialised			440	440	30,312	41,704	55%	26%	16%	3%	0%
	Sub-total	–	–	495	495	30,949	42,384	54.6%	26.7%	15.7%	3.0%	0.0%
Roads	Sealed roads			1,101	1,204	101,496	121,498	94%	4%	1%	1%	0%
	Unsealed roads			611	644	11,414	35,814	82%	12%	3%	3%	0%
	Bridges			20	20	3,516	7,969	0%	100%	0%	0%	0%
	Footpaths			9	9	3,339	4,518	0%	25%	75%	0%	0%
	Bulk earthworks			28	28	3,259	3,259	100%	0%	0%	0%	0%
	Sub-total	–	–	1,769	1,905	123,024	173,058	84.8%	10.5%	3.3%	1.3%	0.0%
Water supply network	Water supply network			1,112	1,134	26,210	47,638	60%	40%	0%	0%	0%
	Sub-total	–	–	1,112	1,134	26,210	47,638	60.0%	40.0%	0.0%	0.0%	0.0%
Sewerage network	Sewerage network			809	812	19,045	41,215	3%	97%	0%	0%	0%
	Sub-total	–	–	809	812	19,045	41,215	3.0%	97.0%	0.0%	0.0%	0.0%
Stormwater drainage	Stormwater drainage			118	128	17,232	21,864	35%	65%	0%	0%	0%
	Sub-total	–	–	118	128	17,232	21,864	35.0%	65.0%	0.0%	0.0%	0.0%
Open space/recreational assets	Swimming pools			82	82	1,348	2,952	15%	75%	10%	0%	0%
	Other			–	–	4,224	8,189	18%	72%	10%	0%	0%
	Sub-total	–	–	82	82	5,572	11,141	17.2%	72.8%	10.0%	0.0%	0.0%

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2018 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2017/18 Required maintenance ^a	2017/18 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
	TOTAL – ALL ASSETS	–	–	4,385	4,556	222,032	337,300	62.1%	32.9%	4.0%	1.0%	0.0%

Notes:

a Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2018

	Amounts 2018	Indicator 2018	Prior periods		Benchmark
			2017	2016	
Infrastructure asset performance indicators * consolidated					
1. Buildings and infrastructure renewals ratio ⁽¹⁾					
Asset renewals ⁽²⁾	<u>6,416</u>	131.39%	80.35%	140.51%	>= 100%
Depreciation, amortisation and impairment	<u>4,883</u>				
2. Infrastructure backlog ratio ⁽¹⁾					
Estimated cost to bring assets to a satisfactory standard	<u>–</u>	0.00%	0.00%	0.00%	< 2.00%
Net carrying amount of infrastructure assets	<u>222,604</u>				
3. Asset maintenance ratio					
Actual asset maintenance	<u>4,556</u>	103.90%	114.73%	105.16%	> 100%
Required asset maintenance	<u>4,385</u>				

Notes

* All asset performance indicators are calculated using the asset 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.

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2018

<p>1. Buildings and infrastructure renewals ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>109%</td> </tr> <tr> <td>2016</td> <td>141%</td> </tr> <tr> <td>2017</td> <td>80%</td> </tr> <tr> <td>2018</td> <td>131%</td> </tr> </tbody> </table> <p>Benchmark: ——— Minimum $\geq 100.00\%$ Source for benchmark: Code of Accounting Practice and Financial Reporting #26</p>	Year	Ratio %	2015	109%	2016	141%	2017	80%	2018	131%	<p>Purpose of asset renewals ratio</p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	<p>Commentary on 2017/18 result</p> <p>2017/18 Ratio 131.39%</p> <p>Councils large investment in 2016 and 2018 have offset the comparatively lower 2017 amount.</p>
Year	Ratio %											
2015	109%											
2016	141%											
2017	80%											
2018	131%											
<p>2. Infrastructure backlog ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>0.0%</td> </tr> <tr> <td>2016</td> <td>0.0%</td> </tr> <tr> <td>2017</td> <td>0.0%</td> </tr> <tr> <td>2018</td> <td>0.0%</td> </tr> </tbody> </table> <p>Benchmark: ——— Maximum $< 2.00\%$ Source for benchmark: Code of Accounting Practice and Financial Reporting #26</p>	Year	Ratio %	2015	0.0%	2016	0.0%	2017	0.0%	2018	0.0%	<p>Purpose of infrastructure backlog ratio</p> <p>This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.</p>	<p>Commentary on 2017/18 result</p> <p>2017/18 Ratio 0.00%</p> <p>Council has no unfunded infrastructure.</p>
Year	Ratio %											
2015	0.0%											
2016	0.0%											
2017	0.0%											
2018	0.0%											
<p>3. Asset maintenance ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>1%</td> </tr> <tr> <td>2016</td> <td>105.16%</td> </tr> <tr> <td>2017</td> <td>114.73%</td> </tr> <tr> <td>2018</td> <td>103.90%</td> </tr> </tbody> </table> <p>Benchmark: ——— Minimum $> 100.00\%$ Source for benchmark: Code of Accounting Practice and Financial Reporting #26</p>	Year	Ratio %	2015	1%	2016	105.16%	2017	114.73%	2018	103.90%	<p>Purpose of asset maintenance ratio</p> <p>Compares actual vs. required annual asset maintenance. A ratio above 100% indicates Council is investing enough funds to stop the infrastructure backlog growing.</p>	<p>Commentary on 2017/18 result</p> <p>2017/18 Ratio 103.90%</p> <p>Council continues to maintain its assets.</p>
Year	Ratio %											
2015	1%											
2016	105.16%											
2017	114.73%											
2018	103.90%											

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2018

	General indicators ⁽¹⁾		Water indicators		Sewer indicators		Benchmark
	2018	2017	2018	2017	2018	2017	
Infrastructure asset performance indicators by fund							
1. Buildings and infrastructure renewals ratio ⁽²⁾							
Asset renewals ⁽³⁾	160.54%	92.40%	43.90%	13.49%	31.75%	77.90%	>= 100%
Depreciation, amortisation and impairment							
2. Infrastructure backlog ratio ⁽²⁾							
Estimated cost to bring assets to a satisfactory standard	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	< 2.00%
Net carrying amount of infrastructure assets							
3. Asset maintenance ratio							
Actual asset maintenance	105.93%	125.62%	101.98%	100.74%	100.37%	100.00%	> 100%
Required asset maintenance							
4. Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross replacement cost							

Notes

- (1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.
- (2) Excludes Work In Progress (WIP)
- (3) 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.



INDEPENDENT AUDITOR'S REPORT

Special Schedule 2 - Permissible Income for general rates

Berrigan Shire Council

To the Councillors of Berrigan Shire Council

Opinion

I have audited the accompanying Special Schedule 2 – Permissible Income for general rates (the Schedule) of Berrigan Shire Council (the Council) for the year ending 30 June 2019.

In my opinion, the Schedule of the Council for the year ending 30 June 2019 is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting (LG Code) issued by the Office of Local Government (OLG), 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 had 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

Other information comprises the information included in the Council's annual report for the year ended 30 June 2018, other than 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 the Special Schedules excluding Special Schedule 2 (the other Schedules).

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. 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.

Lawrissa Chan
Director

17 October 2018
SYDNEY

DRAFT

Mr Rowan Perkins
General Manager
Berrigan Shire Council
56 Chanter Street
BERRIGAN NSW 2712

Contact: Lawrissa Chan
Phone no: (02) 9275 7255
Our ref: D1824585/1692

11 October 2018

Dear Mr Perkins

**Engagement Closing Report
for the year ended 30 June 2018
Berrigan Shire Council**

We have audited the Berrigan Shire Council's (the Council's):

- general purpose financial statements (GPFS)
- special purpose financial statements (SPFS) for the Council's:
 - Declared Business Activities
 - Special Schedule 2 'Permissible income for general rates' (the Schedule).

Attached is the Engagement Closing Report, which details findings relevant to you in your role as one of those charged with governance. This report gives the General Manager and the Mayor the opportunity to assess the audit findings, before the representation letter and the Statements by Council and Management required for the GPFS and SPFS under section 413(2)(c) of the *Local Government Act 1993* (the LG Act) are signed.

This report is not intended for publication or distribution to persons other than those described above.

If you would like to discuss any of the matters raised in this letter, please contact me on (02) 9275 7255 or Phil Delahunty on (03) 4435 3550.

Yours sincerely



Lawrissa Chan
Director, Financial Audit Services

cc: Cr Matthew Hannan, Mayor

Engagement Closing Report

for the year ended 30 June 2018

Berrigan Shire Council



INSIGHTS FOR BETTER GOVERNMENT

FINANCIAL AUDIT

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1 INTRODUCTION

We have audited the Berrigan Shire Council's (the Council's):




- general purpose financial statements (GPFS)
- special purpose financial statements (SPFS) for the Council's:
 - Declared Business Activities
 - Special Schedule 2 'Permissible income for general rates' (the Schedule).








This report informs the General Manager and Mayor of audit findings relevant to their responsibilities and oversight of the Council's financial statements. We will inform you if significant new matters are found while finalising the audit.

An audit is designed to obtain reasonable assurance the financial statements are free from material misstatement. It is not designed to identify all matters of governance interest, nor is it conducted to express an opinion on the effectiveness of internal control. Matters of governance interest identified during the audit are included in this report.

2 AUDIT OVERVIEW

The table below provides an overview of findings identified during the audit of the Council.

Impact Assessment		
	High	Matters identified which had a high impact on the financial statements and/or audit.
	Moderate	Matters identified which had a moderate impact on the financial statements and/or audit.
	Low	No matters or matters identified which had a low impact on the financial statements and/or audit.

Section	Outcome	Reference
Audit outcome:		
GPFS	Unqualified opinion	 3.1
SPFS for Council's Declared Business Activities	Unqualified opinion	 3.1
Special Schedule 2 'Permissible income for general rates'	Unqualified opinion	 3.1
Response to key issues and audit risks	Matters addressed	 4.1
Other audit findings	Matters noted	 4.2
Misstatements	Misstatements noted	 4.3
Compliance with legislative requirements	No matters noted	 4.4

3 AUDIT OUTCOME AND REPORTS

3.1 Audit outcome

We are likely to express an unmodified opinion on the GPFS and the SPFS for Declared Business Activities and the Schedule.

The Independent Auditor’s Reports will be signed on 18 October after the signed financial statements and management representation letters are received.

The following matters are outstanding at the date of this report:

- finalisation of Audit Office quality review procedures
- completion of our subsequent event procedures up to the date of signing the audit reports
- receipt of the signed letter of representation (to be signed and dated the same day as the GPFS, SPFS and the Schedule)
- receipt of the signed Statement by Councillors and Management.

Promptly resolving these matters will avoid delays in issuing the Independent Auditor’s Reports.

3.2 Report on the Conduct of the Audit

We will issue the Report on the Conduct of the Audit required by section 417(3) of the *Local Government Act 1993* at the same time as the Independent Auditor’s Reports. The Report on the Conduct of the Audit will incorporate comments we consider appropriate, based on the audit of the Council’s financial statement.

3.3 Auditor-General’s Report to Parliament

The 2018 Auditor-General’s Report to Parliament will incorporate the results of the audit.

3.4 Management Letter

We issued an interim Management Letter in June 2018 which included observations from the planning and interim phase of the audit.

A Management Letter from the final phase of the audit will be sent to you during November 2018, which expands on matters summarised in this report.

4 AUDIT FINDINGS

4.1 Response to key issues and audit risks

The Client Service Plan, sent on 2 March 2018, identified key issues affecting the Council and how the audit team planned to respond to them. The results of the audit work are detailed below.



Issue or risk	Audit outcome
Revaluation of infrastructure and property	
The following infrastructure, property, plant and equipment classes will be subject to a comprehensive revaluation this year: <ul style="list-style-type: none"> • operational land (external valuation) • buildings (external valuation) 	The Council appointed an independent valuer (APV) to undertake their land and buildings revaluation. The valuation resulted in an increment of \$15.8 million, which was recorded in the financial statements. We reviewed the report prepared by the external valuer and have noted no issues with their methodology and approach. We are satisfied that Council has processed the valuation appropriately.

Issue or risk	Audit outcome
Assessing the fair value of Council's infrastructure, property, plant and equipment	
For those asset classes not subject to a comprehensive revaluation this year, the Council needs to satisfy itself their carrying value materially reflects fair value at reporting date.	<p>Council processed an adjustment to the valuations for sewer and water assets, in line with the 2.1% index for the 2017–18 year. This was in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW).</p> <p>Other asset classes were assessed by Council's engineering staff, with no material movement identified.</p>
Early close reporting	
While not a mandatory requirement, the Council should consider completing early close procedures.	Council elected to not undertake any early close procedures in the current year due to staff turnover in the finance department. It will be considered for future years.
Information Technology General Controls	
ASA 315 'Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment' requires the auditor to understand the Council's control activities and obtain an understanding of how the entity has responded to risks arising from Information Technology (IT).	<p>The audit team reviewed the general IT environment to gain an understanding of the processes and controls in place.</p> <p>We identified two moderate risk issues that were reported in the interim management letter. These issues related to:</p> <ul style="list-style-type: none"> • Disaster recovery plan was not formally tested • No formal IT security policy. <p>Overall the environment was deemed satisfactory.</p>
Procurement and contract management risk	
The Council spends a substantial amount each year to procure goods and services and enters into numerous contracts which vary in nature, size and complexity.	<p>Our review of the procurement processes in place did not identify any significant issues.</p> <p>We will report a low risk issue regarding the timing of purchase orders in the final management letter.</p>
Staff turnover	
Council has recently been impacted by an elevated level of staff turnover, particularly in the finance and administration areas.	Council has done a satisfactory job of preparing the year end financial accounts and associated workpapers within a reasonable timeframe for audit, despite having a number of new staff in various roles in the current year.
Bendigo Bank Agency Arrangement	
Council has entered into an agency arrangement with Western Riverina Community Financial Services (Bendigo Bank Community Bank franchise) to offer banking services in Berrigan, following the closure of the local NAB Branch.	Discussions with management note that this arrangement is having some impact on the workload of staff and the financial performance of Council. However, there was no noticeable impact on the financial reporting or audit process.
Grant income	
It is estimated that Council will receive \$8.7 million in grant funding during the 2017–18 financial year, which represents a significant portion (41%) of Council's income.	We have agreed grant income to supporting third party confirmations (where possible) and agreed a sample of other grant income to appropriate supporting documentation. There were no issues noted.

Issue or risk	Audit outcome
Rehabilitation provisions	
<p>The Council continues to be responsible for the rehabilitation of closed and operating landfill sites. The rehabilitation obligations over the next 41 years were estimated at approximately \$368,000 at 30 June 2017. Management will reassess the rehabilitation provision at 30 June 2018.</p>	<p>Audit has assessed the working papers prepared by management and are satisfied that the balances disclosed for the provisions are materially correct. There were no other issues noted.</p>

4.2 Other audit findings

The following audit findings will be reported in a Management Letter from the final phase of the audit. The Management Letter will be issued once formal management responses have been received.

Risk assessment*	Issue	Draft management response
<p> Moderate</p>	<p>Crown Land</p> <p>During our review of Council's Crown Land assets, we noted a number of discrepancies between the data provided from the Crown Land Information Database and the records of Council.</p>	<p>Council is of the opinion that Crown Lands records regarding this piece of land are incorrect and that Council has no interest of any type in this parcel. It is privately leased by Crown Land to a third party. Council will work with Crown Land to resolve the matter.</p>
<p> Low</p>	<p>Purchase Order Timing</p> <p>From our sample testing completed on Council expenses, we identified several occurrences where Council had a purchase order which was created and/or authorised after the tax invoice from the corresponding purchase had been received.</p>	<p>Council recognises the issue and will review its current accounting procedures in the light of this finding.</p>

* Refer to the Management Letter for the definitions of the risk assessments.

4.3 Misstatements

Misstatements are differences between what has been reported in the financial statements and what is required in accordance with the Council's financial reporting framework. Misstatements can arise from error or fraud.

Auditing Standards require matters of governance interest and significant misstatements identified during the audit to be communicated to those charged with governance.

General Purpose Financial Statements (GPFS)

Appendix 1 lists and explains the nature and impact of the misstatements contained in the GPFS.

- Table one reports significant uncorrected misstatements
- Table two reports the effect on the reported net operating result of misstatements that have not been corrected in the period in which they occurred
- Table three reports significant corrected misstatements.

Based on my evaluation, none of the misstatements reported are due to fraud.

Special Purpose Financial Statements (SPFS)

Declared Business Activities

The SPFS for Declared Business Activities did not contain misstatements.

Special Schedule 2 'Permissible income for general rates' (the Schedule)

The Schedule did not contain misstatements.

4.4 Compliance with legislative requirements

The Client Service Plan and Terms of Engagement explain that audit procedures are targeted specifically towards forming an opinion on the Council's financial statements. This includes testing whether the Council has complied with legislative requirements that may materially impact the financial statements.

Our audit procedures did not identify reportable findings on compliance with legislative requirements.

5 THE AUDIT PROCESS

5.1 Management co-operation

The audit team appreciated the co-operation and help received from the Council's staff, in particular the finance team.

5.2 Next year's audit

An efficient audit relies on:

- regular and open communications between the audit team and management
- management responding promptly to the audit team's questions and documentation requests
- timely preparation of the financial statements and resolution of financial reporting issues
- management implementing appropriate quality controls over financial statement preparation
- performing early close procedures, where appropriate, such as revaluations of property, plant and equipment before year-end in order to identify and resolve potential issues in a timely manner.

Your comments about the audit process are welcomed.

APPENDIX ONE – GENERAL PURPOSE FINANCIAL STATEMENTS

Table one: Uncorrected monetary misstatements and disclosure deficiencies

Uncorrected monetary misstatements

The following uncorrected monetary misstatements were identified and discussed with management. Management believes the effect of not correcting these misstatements is immaterial, individually and in aggregate, to the GPFS as a whole. The audit team agrees with management's determination and does not consider the uncorrected misstatements significant enough to modify the opinion in the Independent Auditor's Report. Management is required to attach the schedules of uncorrected misstatements to the Representation Letter. The misstatements were discussed with Carla von Brockhusen on 7 September 2018.

Description	Assets	Liabilities	Net operating result	Other comprehensive income
Effect of potential correction	Increase/ (decrease)	(Increase)/ decrease	(Increase)/ decrease	(Increase)/ decrease
	\$'000	\$'000	\$'000	\$'000
Factual misstatements				
Parcels of Crown Land identified which had not been accounted for by Council	34	--	(34)	--
Accrued expense transaction identified during audit testing that was not accounted for by Council	--	(32)	32	--
Subtotal	34	(32)	(2)	--
Judgemental misstatements				
Rural fire-fighting equipment not recorded ('red fleet' assets)*	2,345	--	--	(2,345)
Depreciation expense for rural fire-fighting equipment not recorded ('red fleet' assets)*	(1,038)	--	127	911
Subtotal	1,307	--	127	(1,434)
Total impact if misstatements were corrected	1,341	(32)	125	(1,434)

* Rural Fire-fighting equipment

The 2017–18 Local Government Code of Accounting Practice and Financial Reporting requires councils to assess whether they control any rural fire-fighting equipment and recognise, in their financial statements, any material assets under their control. Council has concluded they do not control the rural fire-fighting equipment with an estimated carrying value of \$0.965 million at 30 June 2018.

The *Rural Fires Act 1997* vests rural fire-fighting equipment to councils. Service agreements govern the way the NSW Rural Fire Service (the RFS) can use these assets for fire mitigation and safety works in a council area. These facts combined with other indicators of control lead us to conclude Council controls these assets and should be recognising them in its financial statements.

Uncorrected disclosure deficiencies

The audit team did not detect any reportable disclosure deficiencies that remain uncorrected in the GPFS.

Table two: Effect of misstatements on the reported net operating result

To fully understand the current year’s financial result, those charged with governance should consider the impact of misstatements from previous years corrected in the current period and current period errors that remain uncorrected.

This table illustrates the effect of misstatements that have not been corrected in the period in which they occurred.

Description and effect	Net operating result
	Increase/ (decrease) \$'000
Net operating result as reported	6,351
Current year misstatements that have not been corrected	(125)
Adjusted current year net operating result	<u>6,226</u>

Table three: Corrected monetary misstatements

Corrected monetary misstatements

Management corrected the following monetary misstatements in the current year's GPFS. The audit team agrees with management's determination and confirms this treatment complies with Australian Accounting Standards.

Description	Assets	Liabilities	Net operating result	Other comprehensive income
Effect of correction	Increase/ (decrease)	(Increase)/ decrease	(Increase)/ decrease	(Increase)/ decrease
	\$'000	\$'000	\$'000	\$'000
Factual misstatements				
The application of on-costs to the calculation of the Annual Leave provision was double counted	--	143	(143)	--
The application of on-costs to the calculation of the Long Service Leave provision was double counted	--	185	(185)	--
Council had not completed the journal for accrued interest receivable at the end of the financial year	83	--	(83)	--
Removal of FBT receivable amount held in suspense as this had been processed previously	(86)	--	86	--
Adjustment to the provision for landfill rehabilitation due to an incorrect calculation by management	--	(7)	7	--
Total impact of corrected misstatements	(3)	321	(318)	--

Professional people with purpose

OUR VISION

Our insights inform and challenge government to improve outcomes for citizens.

OUR MISSION

To help parliament hold government accountable for its use of public resources.

OUR VALUES

Purpose – we have an impact, are accountable, and work as a team.

People – we trust and respect others and have a balanced approach to work.

Professionalism – we are recognised for our independence and integrity and the value we deliver.

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Lawrissa Chan
 Director, Financial Audit Services
 Audit Office of New South Wales
 GPO Box 12
 SYDNEY NSW 2001

17 October 2018

Representation Letter Berrigan Shire Council

We provide this Representation Letter in connection with your audit of the financial statements of Berrigan Shire Council (the Council) for the year ended 30 June 2018, so you can express an opinion on whether the general purpose financial statements of the Council give a true and fair view in accordance with:

- the *Local Government Act 1993* (the LG Act)
- the Australian Accounting Standards
- the Local Government Code of Accounting Practice and Financial Reporting (the Code).

This Representation Letter is also provided in connection with your audit of the following engagements:

Engagement	Nature of the Opinion
Special purpose financial statements (SPFS) for Declared Business Activities for the year ended 30 June 2018	Whether the SPFS are prepared in accordance with the Code.
Special Schedule 2 - Permissible income for general rates (the Schedule) for the year ended 30 June 2018	Whether the Schedule has been prepared in accordance with the Code.

We confirm, to the best of our knowledge and belief, having made the enquiries we considered necessary to appropriately inform ourselves, the following representations made to you during your audit.

ACCOUNTING RECORDS AND TRANSACTIONS

We have given you:

- all financial records and related data, other information, explanations and help necessary to conduct the audit
- minutes of all meetings (e.g. Council meetings, Audit, Risk and Improvement Committee or other council and management meetings)

- all legal issues and legal opinions that may be relevant to the general purpose financial statements, special purpose financial statement(s) and the Schedule
- information about all deficiencies in internal control of which we are aware
- additional information you have requested from us for the audit
- unrestricted access to all people in the Council from whom you determined it necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the general/purpose financial statements, including all 'off-balance sheet' agreements or instruments. We confirm the Schedule is complete, valid and includes only relevant transactions – include wording as appropriate.

COMPLIANCE WITH LEGISLATION AND OTHER REQUIREMENTS

We have no knowledge of any breaches or possible breaches of laws and regulations, contracts, agreements or licensing conditions, the effects of which should be considered when preparing the general/special purpose financial statements and the Schedule.

With respect to our operations during the year, we have complied with all:

- cabinet and other government directives (including Ministerial orders issued under the LG Act)
- Office of Local Government guidelines, circulars and financial reporting requirements
- contractual agreements where non-compliance could materially affect the general/special purpose financial statement and the Schedule.
- directions, regulation and requirements imposed by relevant regulatory bodies.

There has been no communication to/from regulatory authorities or the Office of Local Government concerning:

- breaches of or non-compliance with laws, regulations, licensing conditions or other requirements
- deficiencies in financial reporting practices that could have a material effect on the general/special purpose financial statements and the Schedule.

We have notified you of:

- the existence of all entities approved by the Minister under Section 358 of the LG Act
- the existence of all council entities as defined under Section 415 of the LG Act
- all transactions or arrangements capable of being regarded as 'private sector funded infrastructure', or outsourcings of significant areas of activity
- all Ministerial orders issued under the LG Act.

INTERNAL CONTROLS

We have established and maintained adequate internal control to ensure we:

- prepare reliable general/special purpose financial statements and the Schedule
- maintain adequate financial records
- apply appropriate accounting policies
- record all material transactions in accounting records underlying the general/special purpose financial statements and the Schedule
- minimise the risk of fraud and errors
- detect fraud and errors should they occur
- minimise the risk of significant breaches of legislation and other mandatory requirements and detect breaches if they occur.

We have no known deficiencies in internal controls.

FRAUD AND ERROR

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud and error.

We have disclosed to you our assessment of the risk the general/special purpose financial statements and the Schedule may be materially misstated because of fraud.

We have disclosed to you our knowledge of any fraud or suspected fraud affecting the Council involving:

- management
- employees who have significant roles in internal control
- others where the fraud could materially affect the general/special purpose financial statements and the Schedule

We have disclosed to you our knowledge of all allegations of fraud or suspected fraud affecting the Council's general/special purpose financial statements and the Schedule communicated to us by employees, former employees, analysts, regulators or others.

The principal officer of the Council has reported any known or suspected fraud to the Independent Commission Against Corruption as required by section 11(2) of the *Independent Commission Against Corruption Act 1988*.

LITIGATION AND CLAIMS

We confirm all known actual or possible litigation and claims that should be considered when preparing the general/special purpose financial statements, and the Schedule, have been disclosed to you. The effects of these events have been accounted for and disclosed in accordance with the applicable financial reporting framework.

We have provided to you all information regarding material outstanding legal matters.

GENERAL PURPOSE FINANCIAL STATEMENTS AND SPECIAL PURPOSE FINANCIAL STATEMENTS FOR DECLARED BUSINESS ACTIVITIES

We acknowledge our responsibility for keeping proper accounts and records and preparing the general purpose and special purpose financial statements (the financial statements).

General Purpose Financial Statements

We approved the general purpose financial statements for the Council on 17 October 2018 and confirm they are free of material misstatements, including omissions.

We believe, in all material respects, the general purpose financial statements present a view that is consistent with our understanding of the Berrigan Shire Council's financial position as at 30 June 2018, and its financial performance for the year then ended.

We have fulfilled our responsibilities, as set out in the Client Service Plan dated 2 March 2018 and the [Terms of Engagement](#), for preparing the general purpose financial statements in accordance with Australian Accounting Standards, the LG Act and the Code.

The financial statements are fairly presented in accordance with these requirements. There have been no deficiencies in financial reporting practices and changes to accounting policies, including voluntary changes not arising from the initial adoption of an Accounting Standard or an Office of Local Government mandate, are properly disclosed in the financial statements.

Special Purpose Financial Statement for Declared Business Activities

We approved the special purpose financial statements for Council's Declared Business Activities listed below on 17 October 2018 and confirm they are free of material misstatements.

The Declared Business Activities of the Council are:

- Water Supply
- Sewerage

We believe, in all material respects, the special purpose financial statements presents a view that is consistent with our understanding of Council's Declared Business Activities for the year ended 30 June 2018.

We have fulfilled our responsibilities, as set out in the Client Service Plan dated 2 March 2018 and the [Terms of Engagement](#), for preparing the Council's special purpose financial statements in accordance with the requirements of the Office of Local Government, the LG Act and the Code.

Classification of assets and liabilities

We have no plans or intentions that may materially affect the carrying values or classification of assets or liabilities.

Impairment of receivables

The impairment of receivables is sufficient to provide for any losses on realisation and we have written off all known bad debts.

Inventories

The Council has no obsolete or excess inventory. Inventory is stated at an amount that does not exceed the lower of cost or net realisable value.

We have no plans to abandon product lines or other plans or intentions that will result in excess or obsolete inventory.

Other current assets

We expect to realise all other current assets for at least the amounts they are stated at in the financial statements.

Non-current assets

The Council has satisfactory title of all assets. There are no liens or encumbrances on assets, nor has any asset been pledged as collateral.

We depreciate physical assets and amortise intangibles on a systematic basis over their useful lives. Useful lives are adjusted for all material items of infrastructure, property, plant and equipment and intangibles such as software, that are or are becoming technically, functionally or commercially obsolete, or have been abandoned or are otherwise unusable.

Depreciation and amortisation rates have been reviewed against estimated asset usage and useful lives. Any adjustment to reflect the most recent assessment of the useful lives has been recognised and disclosed in the financial statements. We have provided you with the basis of all relevant assumptions in depreciation models.

The carrying amount of each physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.

We have considered the requirements of AASB 136 'Impairment of Assets', when conducting our annual assessment of the impairment of assets, including intangibles and cash generating units (CGUs). We have ensured no asset or CGU's carrying amount exceeds its recoverable amount. We have communicated to you all indicators of impairment and where these exist we have conducted an appropriate impairment assessment of the relevant asset or CGU.

Liabilities

We have recognised all liabilities including those arising under derivative financial instruments in the financial statements.

Provisions, contingent assets and contingent liabilities

We have properly recorded and/or disclosed in the financial statements:

- arrangements involving restrictions on cash balances, compensating balances and line-of-credit or similar arrangements
- agreements or options to repurchase assets previously sold
- material or contingent liabilities or assets including those arising under derivative financial instruments
- our obligations to make good, restore, rehabilitate and reinstate the council's tip and quarry.

Post-employment benefits

All post-employment benefits have been identified and properly accounted for and all events impacting the post-employment benefit plans have been brought to the actuary's attention.

For defined benefit plans:

- the actuarial assumptions underlying the valuation of the plan accord with the Council's best estimate of future events and are consistent with our knowledge of the business
- the actuary's calculations have been based on complete and up-to-date member information
- the amounts included in the financial statements derive from the work of the actuary are in accordance with the requirements of AASB 119 'Employee Benefits'.

Commitments

We have properly recorded and/or disclosed losses arising from the fulfilment of, or inability to fulfil any sale, purchase or lease commitment in the financial statements.

We have disclosed all material commitments for leases, construction or acquisition of property, plant and equipment, and purchases of other non-current assets, such as investments or intangibles, in the financial statements.

Taxation

We have calculated the taxation equivalent charges in the SPFS of Declared Business Activities according to the requirements in the Division of Local Government Guidelines 'Pricing & costing for Council Businesses: A Guide to Competitive Neutrality and the NSW Office of Water 'Best Practice Management of Water Supply and Sewerage Guidelines'.

We have calculated and recognised all other applicable taxes according to relevant tax legislation.

Related Party Transactions

We have appropriately accounted for and disclosed related party relationships and transactions, in accordance with the requirements of Australian Accounting Standards and confirm that:

- material related party transactions and their related balances, including receivables, payables, sales, purchases, loans, transfers, leases, commitments, indemnities and guarantees (written or oral) have been properly recorded and disclosed in the financial statements
- we have identified Council's KMP and, where appropriate, disclosed all compensation paid or payable (including non-monetary compensation) to them for the period.

We have disclosed to you the identity of Council's related parties as defined in AASB 124 'Related Party Disclosures'. These include the Council's key management personnel (KMP) and their related parties, including their close family members and their controlled and jointly controlled entities.

We have disclosed to you the relationships, transactions and balances between KMPs and their related parties and the Council of which we are aware that may be either qualitatively or quantitatively material.

We have made available to you details and records of:

- agreements or transactions between KMP and their related parties and the Council
- equity interests or directorships held by KMP and their related parties in other entities, which are party to any agreements or transactions with Council
- external accounting or legal advice received on these agreements, transactions or interests.

Environmental issues

We have considered whether environmental matters could materially impact the financial statements and conclude we are not aware of:

- any material liabilities or contingencies arising from environmental matters, including those resulting from illegal or possibly illegal acts
- environmental matters that may result in material impairment of assets.

Where we are aware of matters referred to in the points above, we have disclosed all related facts to you.

Uncorrected accounting misstatements

We acknowledge the below schedule of uncorrected misstatements has been brought to our attention and we have considered the impact on the financial statements. We conclude the effects of the uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.

Description	Assets	Liabilities	Net operating result	Other comprehensive income
	Increase/ (decrease)	(Increase)/ decrease	(Increase)/ decrease	(Increase)/ decrease
Effect of potential correction	\$'000	\$'000	\$'000	\$'000
Factual misstatements				
Parcels of Crown Land identified which had not been accounted for by Council	34	-	(34)	-
Accrued expense transaction identified during audit testing that was not accounted for by Council	-	(32)	32	-
Subtotal	34	(32)	(2)	-
Judgemental misstatements				
Rural Fire Service assets not recorded ('red fleet' assets)	2,345	-	-	(2,345)

Description	Assets	Liabilities	Net operating result	Other comprehensive income
	Increase/ (decrease) \$'000	(Increase)/ decrease \$'000	(Increase)/ decrease \$'000	(Increase)/ decrease \$'000
Depreciation expense for Rural Fire Service assets not recorded ('red fleet' assets)	(1,038)	-	127	911
Subtotal	965	-	127	1,092
Total impact if misstatements were corrected	999	(32)	125	1,092

We have also considered the impact of uncorrected misstatements from previous periods and conclude the aggregate of these is immaterial to the previous and current financial statements.

Native title land claims

We are not aware of any native title land claims that may materially impact the financial statements.

Insurance

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.

Accounting estimates

We confirm the significant assumptions used in making accounting estimates are reasonable and have been disclosed in the financial statements.

We confirm the measurement processes, including related assumptions, used by management to determine accounting estimates in the context of the applicable financial reporting framework are appropriate and have been consistently applied.

We confirm the disclosures related to accounting estimates are complete and appropriate.

Fair value measurements and disclosures

Where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is, in the opinion of the Berrigan Shire Council, the fair value.

We confirm the significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the Council.

We confirm the measurement methods, including related assumptions, used by management in determining fair values within the applicable financial reporting framework are appropriate and have been consistently applied. We have considered:

- possible credit value adjustments and debit value adjustments for the credit risk of counterparties
- non-performance risk including, but not limited to the Council's own credit risk
- the impact of embedded derivatives.

We confirm the fair value disclosures in the financial statements are complete and appropriate.

Going concern

We confirm the going concern basis is appropriate for the financial statements.

After balance date events

No events have occurred between the end of the reporting period and the date of this letter that require adjustment to, or disclosure in, the financial statements.

Electronic presentation of the audited financial statements and audit report

With respect to publication of the financial statements on our website, we:

- acknowledge we are responsible for the electronic presentation of the financial statements on our website
- will ensure the electronic version of the audited financial statements and the Independent Auditor's Report on our website are identical to the final signed hard copy of the audited financial statements and the Independent Auditor's Report
- will clearly differentiate between audited and unaudited information in the construction of our website as we understand the risk of potential misrepresentation between unaudited and audited information in the absence of appropriate controls
- have assessed the controls over the security and integrity of the data on our website and adequate procedures are in place to ensure the integrity of the published information
- will ensure that where the Independent Auditor's Report is published on our website, the related financial statements are also published in full.

Impairment of financial assets

We have reviewed all our financial assets for any indicators of impairment.

We have no reason to believe these assets may be impaired at balance date.

Other

We understand your examination of the financial statements was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial statements of the Council taken as a whole, and your tests of the financial records and other auditing procedures were limited to those you considered necessary for that purpose.

SPECIAL SCHEDULE 2 – Permissible income for general rates

We acknowledge our responsibility for:

- keeping proper accounts and records, and preparing Special Schedule 2 – Permissible income for general rates (the Schedule)
- ensuring the Schedule is prepared in accordance with the Code and in accordance with the books and records of the Council.

We approved the Schedule on 17 October 2018 and confirm it is free of material misstatements.

General

We believe, in all material respects, the Schedule presents a view that is consistent with our understanding of operations for the year ended 30 June 2018.

We have fulfilled our responsibilities, as set out in the Client Service Plan dated 2 March and the [Terms of Engagement](#), for preparing the Schedule in accordance with the Code and in accordance with the books and records of the Council. The Schedule is in all material respects prepared in accordance with these requirements.

There have been no deficiencies in financial reporting practices. All transactions have been recorded in the accounting records. We confirm the Schedule is complete, valid and only includes the transactions required by the Code.

Uncorrected accounting misstatements

There were no monetary misstatements in the Schedule.

After balance date events

No events have occurred between the end of the reporting period and the date of this letter that require adjustment to, or disclosure in, the Schedule.

Other

We understand your examination of the Schedule was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the Schedule, and your tests of the financial records and other auditing procedures were limited to those you considered necessary for that purpose.

OTHER

Other Information included in Council's annual report

We have informed you of all documents we expect to issue that may comprise 'Other Information' (financial and non-financial, excluding the financial statements and auditor's report) in our annual report.

We will provide you with Other Information to be included in our annual report when available, so you can perform the procedures required by Australian Auditing Standards before its issue.

Rowan Perkins
General Manager

Carla von Brockhusen
Finance Manager

FUNCTION	2018-19 CARRY FORWARD	2018/19 ORIGINAL BUDGET	2018/19 CAPITAL WORKS SPLIT	2018/19 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 18 COMMITMENTS	SEPT 18 ACTUAL	SEPT 18 UNDER/OVER BUDGET	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL									
GOVERNANCE EXPENSE	(53,500)	(873,239)		(926,739)	(46,700)	(273,013)	(653,726)	(18,829)	(945,568)
GOVERNANCE REVENUE		-		-	-	-	-		-
CORPORATE SUPPORT EXPENSE	-	(362,376)	-	(362,376)	(330,863)	(900,714)	406,848	18,116	(344,260)
CORPORATE SUPPORT REVENUE		93,741		93,741	-	15,257	78,485	399	94,140
TECHNICAL SERVICES EXPENSE	(45,938)	(577,056)	-	(622,994)	(78,750)	(478,526)	(156,868)	(11,010)	(634,004)
TECHNICAL SERVICES REVENUE		3,000		3,000	-	570	2,430		3,000
PLANT SERVICES EXPENSE		(1,282,114)		(1,282,114)	(78,058)	144,903	(1,427,018)	(1,058)	(1,283,172)
PLANT SERVICES REVENUE		1,282,114		1,282,114	-	25,129	1,256,986	1,058	1,283,172
OVERHEAD EXPENSE		-		-	(87,228)	(26,045)	26,045	26,045	26,045
OVERHEAD REVENUE		-		-	-	26,045	(26,045)	(26,045)	(26,045)
EMERGENCY SERVICES EXPENSE		(203,469)		(203,469)	(126,946)	(179,317)	(24,152)	10,595	(192,874)
EMERGENCY SERVICES REVENUE		14,128		14,128	-	-	14,128		14,128
OTHER COMMUNITY SERVICES EXPENSE	(25,368)	(234,214)		(259,582)	(12,755)	(48,161)	(211,421)	(918)	(260,500)
OTHER COMMUNITY SERVICES REVENUE		11,700		11,700	-	-	11,700		11,700
CEMETERY EXPENSE	(25,000)	(198,647)	-	(223,647)	(16,737)	(96,849)	(126,798)	(46)	(223,693)
CEMETERY REVENUE		124,721		124,721	-	27,998	96,723	114	124,835
EARLY INTERVENTION EXPENSE		-		-	-	-	-		-
EARLY INTERVENTION REVENUE		-		-	-	-	-		-
HOUSING EXPENSE	(5,837)	(30,633)		(36,470)	-	(7,230)	(29,240)	246	(36,224)
HOUSING REVENUE		16,663		16,663	-	2,880	13,783		16,663
ENVIRONMENTAL SERVICES EXPENSE		(773,268)		(773,268)	(40,124)	(320,868)	(452,400)	58,908	(714,360)
ENVIRONMENTAL SERVICES REVENUE		235,555		235,555	-	73,534	162,021	1,632	237,187

FUNCTION	2018-19 CARRY FORWARD	2018/19 ORIGINAL BUDGET	2018/19 CAPITAL WORKS SPLIT	2018/19 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 18 COMMITMENTS	SEPT 18 ACTUAL	SEPT 18 UNDER/OVER BUDGET	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL									
DOMESTIC WASTE MANAGEMENT EXPENSE	-	(1,447,248)	-	(1,447,248)	(275,603)	(540,817)	(906,431)	(5,252)	(1,452,500)
DOMESTIC WASTE MANAGEMENT REVENUE	-	1,447,248		1,447,248	-	1,194,713	252,535	5,252	1,452,500
STORMWATER DRAINAGE EXPENSE	(460,429)	(758,244)	-	(1,218,673)	(102,367)	(421,077)	(797,596)	(310,020)	(1,528,693)
STORMWATER DRAINAGE REVENUE		102,890		102,890	-	62,007	40,883	(11,318)	91,572
ENVIRONMENTAL PROTECTION EXPENSE	(77,876)	(323,192)	-	(401,068)	-	(6,777)	(394,291)	(435)	(401,503)
ENVIRONMENTAL PROTECTION REVENUE	40,000	149,200		189,200	-	-	189,200		189,200
WATER SUPPLIES EXPENSE	(62,918)	(8,241,618)	-	(8,304,536)	(179,576)	(662,582)	(7,641,954)	(204,882)	(8,509,418)
WATER SUPPLIES REVENUE	62,918	8,241,618		8,304,536	-	2,598,656	5,705,881	204,882	8,509,418
SEWERAGE SERVICES EXPENSE		(4,062,308)	-	(4,062,308)	(29,613)	(232,036)	(3,830,272)	10,680	(4,051,628)
SEWERAGE SERVICES REVENUE		4,062,308		4,062,308	-	2,145,057	1,917,251	(10,680)	4,051,628
PUBLIC LIBRARIES EXPENSE	(21,617)	(1,058,976)	-	(1,080,593)	(80,382)	(190,614)	(907,057)	(6,000)	(1,086,593)
PUBLIC LIBRARIES REVENUE	(200,000)	496,763	-	296,763	-	6,890	289,873	(76,500)	220,263
COMMUNITY AMENITIES EXPENSE	(388,354)	(536,980)		(925,334)	(22,183)	(130,645)	(794,689)	(9,292)	(934,626)
COMMUNITY AMENITIES REVENUE		-		-	-	-	-		-
RECREATION EXPENSE	(3,313,748)	(2,002,130)	784,134	(4,683,878)	(1,302,282)	(1,491,174)	(3,192,704)	(1,248,892)	(5,932,770)
RECREATION REVENUE	2,426,937	1,148,374	(631,200)	2,943,311	-	200	2,943,111	883,127	3,826,438
SWIMMING POOL EXPENSE	(14,900)	(447,295)	-	(462,195)	(310)	(103,959)	(358,236)	(395,088)	(857,283)
SWIMMING POOL REVENUE		153,618		153,618	-	-	153,618	395,355	548,973
QUARRIES & PITS EXPENSE		(92,686)		(92,686)	-	(1,340)	(91,346)		(92,686)
QUARRIES & PITS REVENUE		92,686		92,686	-	-	92,686		92,686
SHIRE ROADS EXPENSE	(1,253,186)	(9,088,691)	-	(10,341,877)	(232,050)	(916,667)	(9,425,210)	(104,112)	(10,445,989)
SHIRE ROADS REVENUE	199,060	2,850,714	-	3,049,774	-	308,109	2,741,666	(5,378)	3,044,396

FUNCTION	2018-19 CARRY FORWARD	2018/19 ORIGINAL BUDGET	2018/19 CAPITAL WORKS SPLIT	2018/19 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 18 COMMITMENTS	SEPT 18 ACTUAL	SEPT 18 UNDER/OVER BUDGET	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL									
AERODROMES EXPENSE		(250,238)	-	(250,238)	(11,918)	(35,062)	(215,176)	268	(249,970)
AERODROMES REVENUE	33,492	97,259		130,751	-	7,170	123,581	(43,540)	87,211
CAR PARKING EXPENSE		(7,608)		(7,608)	-	-	(7,608)		(7,608)
CAR PARKING REVENUE		-		-	-	-	-		-
RMS EXPENSE	(266,345)	(1,056,000)		(1,322,345)	(48,193)	(286,691)	(1,035,654)	-	(1,322,345)
RMS REVENUE		1,056,000		1,056,000	-	400,927	655,073		1,056,000
CARAVAN PARKS EXPENSE	(12,784)	(15,533)		(28,317)	-	(4,635)	(23,682)	(1,350)	(29,667)
CARAVAN PARKS REVENUE		38,000		38,000	-	8,800	29,200		38,000
TOURISM & AREA PROMOTION EXPENSE	(77,066)	(123,125)		(200,191)	(14,103)	(31,044)	(169,147)	(16,076)	(216,267)
TOURISM & AREA PROMOTION REVENUE		-		-	-	-	-		-
BUSINESS DEVELOPMENT EXPENSE		(482,717)		(482,717)	(43,366)	(104,225)	(378,492)	(1,163)	(483,880)
BUSINESS DEVELOPMENT REVENUE		6,305		6,305	-	-	6,305		6,305
BENDIGO BANK EXPENSE		-		-	(509)	(7,996)	7,996	(52,000)	(52,000)
BENDIGO BANK REVENUE		-		-	-	-	-	12,000	12,000
SALEYARDS EXPENSE		(114,392)		(114,392)	-	(9,008)	(105,384)	239	(114,153)
SALEYARDS REVENUE		93,441		93,441	-	-	93,441		93,441
REAL ESTATE DEVELOPMENT EXPENSE	(350,000)	(2,946)		(352,946)	-	(6,285)	(346,661)	(3,340)	(356,286)
REAL ESTATE DEVELOPMENT REVENUE	350,000	15,597		365,597	-	60,390	305,207	-	365,597
PRIVATE WORKS EXPENSE		(52,530)		(52,530)	(2,978)	(23,218)	(29,312)		(52,530)
PRIVATE WORKS REVENUE	17,043	52,530		69,573	-	-	69,573		69,573
RATE REVENUE		5,148,831		5,148,831	-	4,836,133	312,698		5,148,831
FINANCIAL ASSISTANCE GRANT		3,120,119		3,120,119	-	422,514	2,697,606	(1,619,437)	1,500,682

FUNCTION	2018-19 CARRY FORWARD	2018/19 ORIGINAL BUDGET	2018/19 CAPITAL WORKS SPLIT	2018/19 ORIGINAL BUDGET WITH CAPITAL WORKS & C/FWDS	SEPT 18 COMMITMENTS	SEPT 18 ACTUAL	SEPT 18 UNDER/OVER BUDGET	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL									
INTEREST ON INVESTMENTS		300,000		300,000	-	284,438	15,562		300,000
DEPRECIATION CONTRA		3,827,733		3,827,733	-	-	3,827,733		3,827,733
BALANCE BROUGHT FORWARD	7,449,727	436,946		7,449,727	-	7,449,727	-		7,449,727
Grand Total	3,924,311	20,328	152,934	3,507,693	(3,163,593)	12,565,469	(9,218,744)	(2,553,745)	953,948

TOTAL EXPENSES	(6,454,866)	(34,699,474)	784,134	(40,522,340)	(3,163,593)	(7,391,672)	(33,291,635)	(2,264,666)	(42,787,005)
TOTAL REVENUE	2,929,450	34,282,856	(631,200)	36,580,306	-	12,507,415	24,072,891	(289,079)	36,291,227
SURPLUS / (DEFICIT) FOR THE YEAR	(3,525,416)	(416,618)	152,934	(3,942,034)	(3,163,593)	5,115,742	(9,218,744)	(2,553,745)	(6,495,779)
SURPLUS / (DEFICIT) BROUGHT FORWARD	7,449,727	436,946	-	7,449,727	-	7,449,727	-	-	7,449,727
SURPLUS / (DEFICIT) CARRIED FORWARD	3,924,311	20,328	152,934	3,507,693	(3,163,593)	12,565,469	(9,218,744)	(2,553,745)	953,948
CHECK	-	(0)	-	0	-	-	-	-	0

Actual Surplus for the Year Ended 30 JUNE 2018 7,449,727
Less: Budgeted surplus for the Year Ended 30 JUNE 2018 (436,946)
Plus: Projected Surplus as per 2018/19 Budget 20,328
Less: Unspent Capital works carried forward 2018/19 (3,525,416)
Less: Increased Expense as per Sept 2018 Report (2,264,666)
Less: Decreased Revenue as per Sept 2018 Report (289,079)

Revised Sept 2017/18 budget 953,948 953,948 Sep-18 0

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
	(709,581)	(53,500)	(763,081)		(53,500)	(273,013)	(18,829)	(945,568)
GOVERNANCE EXPENSE	(713,581)	(53,500)	(767,081)		(53,500)	(273,013)	(18,829)	(945,568)
1001-0315 MAYORAL VEHICLE EXPENSES	(21,736)		(21,736)			(5,428)		(22,785)
1001-0320 MAYORAL ALLOWANCE	(25,147)		(25,147)			(6,365)		(26,114)
1001-0325 COUNCILLORS ALLOWANCES	(90,258)		(90,258)			(22,372)		(93,948)
1001-0334 TELEPHONE - COUNCILLORS	(3,198)		(3,198)			(785)		(8,427)
1001-0335 COUNCILLORS EXPENSES	(35,374)		(35,374)			(13,902)		(50,584)
1001-0336 CIVIC FUNCTIONS / PRESENTATION	(7,218)		(7,218)			(595)		(2,400)
1001-0337 DONATIONS	(450)		(450)			-		(1,000)
1001-0338 ADMIN MANAGEMENT PLAN EXPENSES	(2,018)		(2,018)			-		(1,000)
1001-0340 INSURANCE - COUNCILLORS	(21,930)		(21,930)			(22,205)	(16,901)	(22,205)
1001-0344 MEMBERSHIP FEES	(1,312)		(1,312)			(250)		(2,081)
1001-0345 SUBSCRIPTION SHIRE ASSOCIATION	(26,871)		(26,871)			-		(26,218)
1001-0346 ADMIN AUDIT FEES	(52,100)		(52,100)			(15,455)		(46,756)
1001-0347 ELECTION EXPENSES	(800)	(53,500)	(54,300)		(53,500)	(44,038)		(113,500)
1001-0348 COMMUNITY SURVEY	-		-			-		-
1001-0349 COMMUNITY REPORT	(2,098)		(2,098)			-		(3,000)
1001-0509 EQUIP/FURN - COUNCILLORS <= \$5,000	-		-			-		(2,000)
1002-0350 COMMUNITY WORKS - GENERAL	(8,178)		(8,178)			(1,175)		(2,000)
1002-0370 COMMUNITY WORKS - AUST. DAY CO	(4,296)		(4,296)			-		(3,000)
1002-0400 COMMUNITY GRANTS SCHEME	-		-			-		(4,000)
1005-0108 ADMIN SALARIES - GM SALARY PAC	(223,761)		(223,761)			(67,217)		(255,100)
1006-0107 ADMIN SALARIES - GM SUPPORT	(111,145)		(111,145)			(40,481)		(182,300)
1007-0118 ADMIN GM VEHICLE OPERATING EXP	(24,078)		(24,078)			(5,452)		(22,722)
1008-0124 MANAGEMENT TEAM PROGRAM	(49,353)		(49,353)			(25,018)		(50,000)
1008-0125 ADMIN CONFERENCES/SEMINARS	-		-			(349)		(2,500)
1008-0126 ADMIN GM TRAVEL EXPENSES	(2,260)		(2,260)			(1,928)	(1,928)	(1,928)
GOVERNANCE REVENUE	4,000		4,000			-		-
1100-1305 DONATIONS	4,000		4,000			-		-
1100-1350 OTHER REVENUES	-		-			-		-
	17,380	-	34,980	-	-	(885,457)	18,515	(250,120)
CORPORATE SUPPORT EXPENSE	(82,582)	-	(64,982)	-	-	(900,714)	18,116	(344,260)
1010-0102 ADMIN SALARIES - ACCOUNTING	(259,040)		(259,040)			(71,202)		(277,000)
1010-0103 ADMIN SALARIES - HUMAN RESOURC	(66,821)		(66,821)			(19,511)		(79,600)
1010-0104 ADMIN SALARIES - REVENUE COLLE	(153,449)		(153,449)			(43,190)		(181,000)
1010-0105 ADMIN SALARIES - CUSTOMER SERV	(147,767)		(147,767)			(39,659)		(217,500)
1010-0106 ADMIN SALARIES - INFO. TECHNOL	(90,353)		(90,353)			(29,646)		(99,700)
1010-0109 ADMIN SALARIES - DCS SALARY PA	(144,292)		(144,292)			(40,595)		(181,200)
1010-0119 ADMIN DCS VEHICLE OPERATING EX	(21,248)		(21,248)			(4,999)		(22,722)
1010-0120 ADMIN STAFF TRAINING	(21,945)		(21,945)			(12,023)		(24,571)
1010-0130 ADMIN FRINGE BENEFITS TAX	-		-			-	5,500	(6,985)
1010-0135 ADMIN JC TAX FBT ACCOUNT	-		-			(5,500)	(5,500)	(5,500)
1010-0140 ADMIN STAFF UNIFORM ALLOWANCE	(5,958)		(5,958)			(8,010)	(207)	(8,010)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1010-0144 ADMIN ADVERTS	(6,459)		(6,459)			-		(10,404)
1010-0146 ADMIN NEWSLETTER ADVERTS	(23,174)		(23,174)			(140,170)		(32,356)
1010-0155 ADMIN WRITE OFF BAD DEBTS	-		-			-		(2,081)
1010-0160 ADMIN BANK & GOVT CHARGES	(2,500)		(2,500)			-		(2,576)
1010-0162 BANK FEES - GST INCLUSIVE	(29,315)		(29,315)			(6,328)		(27,301)
1010-0163 BANK FEES - GST FREE	(4,582)		(4,582)			(342)	(342)	(342)
1010-0165 ADMIN OFFICE CLEANING	(35,909)		(35,909)			(50,847)		(34,724)
1010-0170 ADMIN COMPUTER MTCE	(17,167)		(17,167)			(22,671)		(20,605)
1010-0175 ADMIN SOFTWARE LICENCING	(143,348)		(143,348)			(117,572)		(133,778)
1010-0185 LESS: CHARGED TO OTHER FUNDS	282,300		299,900			-	18,286	318,186
1010-0190 ADMIN ELECTRICITY	(15,081)		(15,081)			(8,177)		(19,768)
1010-0194 ADMIN INSUR - PUBLIC LIABILITY	(130,646)		(130,646)			(133,912)	2,012	(133,912)
1010-0195 ADMIN INSUR - OTHER	(26,117)		(26,117)			(19,045)	9,774	(19,045)
1010-0197 ADMIN RISK MANAGEMENT SIGNAGE	(912)		(912)			(2,327)	(1,927)	(2,327)
1010-0198 ADMIN RISK MANAGEMENT OP EXP	(4,470)		(4,470)			(46)		(1,844)
1010-0199 ADMIN RISK MANAGEMENT	-		-			-		(50,000)
1010-0200 ADMIN LEGAL EXPENSES INCL. GST	(4,448)		(4,448)			(331)		(5,000)
1010-0202 ADMIN LEGAL EXPEN - DEBT/COLL	(8,000)		(8,000)			(3,324)		(61,814)
1010-0205 ADMIN POSTAGE	(33,356)		(33,356)			(6,089)		(29,984)
1010-0206 CHARGE FOR INTERNET RATES PAYM	-		-			-		(515)
1010-0207 ADMIN LEGAL EXPENSES-GST FREE	(7,579)		(7,579)			(2,261)	(261)	(2,261)
1010-0210 ADMIN PRINTING/STATIONERY	(45,414)		(45,414)			(17,108)		(42,445)
1010-0215 ADMIN TELEPHONE	(29,104)		(29,104)			(10,038)		(25,386)
1010-0220 ADMIN VALUATION FEES	-		-			-		(41,616)
1010-0225 ADMIN SUBSCRIPTIONS	(7,204)		(7,204)			(425)		(3,297)
1010-0230 ADMIN OFFICE BLDG MTCE	(17,964)		(17,964)			(6,879)		(12,363)
1010-0245 ADMIN OFFICE GROUNDS MTCE	(9,132)		(9,132)			(1,240)		(8,757)
1010-0250 ADMIN OFFICE EQUIPMENT MTCE	(15,550)		(15,550)			(11,542)		(27,301)
1010-0265 ADMIN SUNDRY OPERATING EXPENSE	(7,972)		(7,972)			(14,218)	(9,218)	(14,218)
1010-0266 ADMIN CHRISTMAS PARTY EXPENSE	(6,888)		(6,888)			-		(7,000)
1010-0270 ASSET REVALUATION EXPENSE	(24,462)		(24,462)			(1,288)		(5,151)
1010-0296 WEB PAGE MAINTENANCE & TRAININ	(54)		(54)			-		(3,091)
1010-0297 CORP SERVICES ADMIN CHARGES	(509,700)		(509,700)			-		(527,300)
1010-0298 LESS: RENTAL CONTRIBUTIONS	120,000		120,000			-		120,000
1010-0299 LESS: CHARGED TO OTHER FUNDS	1,841,000		1,841,000			-		1,841,000
1010-0500 CORPORATE SERVICES EQUIPMENT	(12,170)		(12,170)			(4,804)		(15,000)
1010-0501 CORP SERV ADMINISTRATION SOFTWARE UPGRADE	-		-			-		(50,000)
1010-0504 EQUIP/FURN - CORP. SERVICES <=	(1,585)		(1,585)			(642)		(5,000)
1010-0505 SERVER UPGRADE	(44,904)		(44,904)			-		-
1010-0506 REPLACE ASSET SOFTWARE	-		-	(50,000)		(44,752)		(50,000)
1200-2027 RISK MANAGEMENT TRANSFER TO RESERVE	(49,650)	-	(49,650)		-	-		-
1200-2028 INFO TECH TRANSFER TO RESERVE	(50,000)		(50,000)			-		-
1200-2502 CORP SERVICES OFFICE EQUIPMENT DEPCN	(48,985)		(48,985)			-	(1)	(49,476)
1200-2504 CORP SERVICES OFFICE DEPCN	(41,208)		(41,208)			-		(41,620)
SHIREOFFICECAPEXP SHIRE OFFICE CAPITAL EXPENDITURE	-		-	50,000		-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
CORPORATE SUPPORT REVENUE	99,962		99,962			15,257	399	94,140
1200-1500 CORP SUPPORT SUNDRY REVENUE	2,237		2,237			315	315	315
1200-1600 REVENUE - GIPA	95		95			36	36	36
1200-1670 INSURANCE REBATE	8,348		8,348			-		20,000
1200-1680 WORKCOVER INCENTIVE PAYMENTS	20,386		20,386			-		-
1200-1814 RATES CERTIFICATE S603 - GST FREE	25,220		25,220			7,947		22,000
1200-1815 URGENT RATE S603 CERT INCL GST	477		477			-		260
1200-1829 RECOVER BANK CHARGES - DISHONOUR FEES	34		34			48	48	48
1200-1870 LEGAL COSTS RECOVERED	23,181		23,181			6,962		51,481
1200-1927 RISK MANAGEMENT TRANSFER FROM RESERVE	-		-			-		-
1200-1928 INFO TECH TRANSFER FROM RESERVE	-		-			-		-
1200-1950 TRAINEESHIP GRANT - WAGE SUBSIDY	-		-			-		-
1200-1954 OLG Grant - ESPL Funding	18,407		18,407			-		-
1500-1001 CENTS ROUNDING	(49)		(49)			(51)		-
9500-1844 INTEREST - O/S DEBTORS GST FREE	1,626		1,626			-		-
SHIREOFFICECAPINC SHIRE OFFICE CAPITAL INCOME	-		-			-		-
	(223,629)	(45,938)	(269,567)	-	(45,938)	(477,956)	(11,010)	(631,004)
TECHNICAL SERVICES EXPENSE	(230,056)	(45,938)	(275,994)	-	(45,938)	(478,526)	(11,010)	(634,004)
1011-0103 TECH SERVICES SALARIES - WORK	(160,407)		(160,407)			(55,222)		(121,470)
1011-0104 TECH SERVICES SALARIES - ENV.S	(134,509)		(134,509)			(80,599)		(136,100)
1011-0105 TECH SERVICES SALARIES - EXE.	(457,444)		(457,444)			(190,524)	9,718	(763,022)
1011-0106 TECH SERVICES SALARIES - PROJECT MGR	-		-			(27,489)		-
1011-0109 TECH SERVICES SALARIES - DTS S	(204,784)		(204,784)			(26,322)		(223,100)
1011-0113 TECH SERVICE W/E VEHICLE OP EX	(14,701)		(14,701)			(4,998)		(22,722)
1011-0114 TECH SERVICE ENV VEHICLE OP EX	(21,283)		(21,283)			-		(22,722)
1011-0115 TECH SERVICE EXE VEHICLE OP EX	(21,202)		(21,202)			(4,166)	4,166	(89,279)
1011-0116 TECH SERVICES PROJECT MGR VEHICLE OP EX	-		-			(4,166)	(4,166)	(4,166)
1011-0119 TECH SERVICE DTS VEHICLE OP EX	(21,244)		(21,244)			(4,998)		(22,722)
1011-0120 LESS: CHARGED TO OTHER FUNDS/S	1,167,700		1,167,700			-		1,167,700
1011-0125 TECH SERVICES ADMIN CHARGES	(158,000)		(158,000)			-		(158,000)
1011-0135 TECH SERVICES STAFF TRAINING	(35,981)		(35,981)			(6,788)		(15,606)
1011-0137 STAFF RELOCATION EXPENSES	-		-			-		-
1011-0140 TECH SERVICES CONFERENCES/SEMI	(566)		(566)			-		(3,641)
1011-0141 TECH SERVICES - INSURANCE	-		-			(345)	2,984	(345)
1011-0142 TECH SERVICES EXP -ADVERTISING	(40,573)		(40,573)			(11,799)	(9,718)	(11,799)
1011-0143 TECH SERVICES TELEPHONE	(8,185)		(8,185)			(2,804)		(7,283)
1011-0145 TECH SERVICES OFFICE EXPENSES	(7,679)		(7,679)			(9,611)	(4,460)	(9,611)
1011-0146 TECH SERVICES - CONSULTANCY	-		-			-		-
1011-0147 TECH SERV EQUIPMENT MTCE	(550)		(550)			(130)		(2,576)
1011-0152 OCCUPATIONAL HEALTH & SAFETY E	(3,166)		(3,166)			(6,608)	(3,517)	(6,608)
1011-0160 DEPOT OPERATIONAL EXPENSES	(12,567)		(12,567)			(2,904)		(12,981)
1011-0161 DEPOT OP. EXPENSES- INSURANCE	(3,806)		(3,806)			(4,491)	(329)	(4,491)
1011-0162 DEPOT OP. EXPENSES-ELECTRICITY	(12,139)		(12,139)			(453)		(16,438)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1011-0163 DEPOT OP. EXPENSES - TELEPHONE	(139)		(139)			(38)		(572)
1011-0165 DEPOT BLDG MTCE	(15,521)		(15,521)			(5,732)		(14,121)
1011-0170 DEPOT GROUNDS MTCE	(8,008)		(8,008)			(4,679)	(558)	(4,679)
1011-0171 DEPOT AMENITIES CLEANING	(4,914)		(4,914)			(11,130)	(5,130)	(11,130)
1011-0504 EQUIP/FURN - TECH. SERVICES <=	(70)		(70)			(20)		(1,020)
1011-0505 EQUIP/FURN - TECH. SERVICES >=	(16,453)		(16,453)			(12,400)		(5,000)
1011-0525 LAND & BUILD DEPOT - BERRIGAN	(355)	(45,938)	(46,293)	(31,000)	(45,938)	(110)		(76,938)
1011-0535 LAND & BUILD DEPOT - FINLEY	(281)		(281)			-		-
1300-2502 TECH SERVICES OFFICE EQUIPMENT DEPCN	(5,353)		(5,353)			-		(5,407)
1310-2502 DEPOT EQUIPMENT DEPCN	(707)		(707)			-		(714)
1310-2504 DEPOT DEPCN	(27,169)		(27,169)			-		(27,441)
DEPOTCAPEXP DEPOT CAPITAL EXPENDITURE	-		-	31,000		-		-
TECHNICAL SERVICES REVENUE	6,427		6,427			570		3,000
1300-1500 TECH SERV SUNDRY INCOME - INCL GST	1,304		1,304			-		-
1300-1502 OHS INCENTIVE PAYMENT	-		-			-		-
1300-1800 ROAD OPENING PERMIT FEES	5,123		5,123			570		3,000
1300-1950 TRAINEESHIP GRANT - WAGE SUBSIDY	-		-			-		-
DEPOTCAPINC DEPOT CAPITAL INCOME	-		-			-		-
	0		0			170,032	-	-
PLANT SERVICES EXPENSE	(1,222,267)		(1,222,267)			144,903	(1,058)	(1,283,172)
1011-0240 PLANT SERVICES ADMIN CHARGES	(71,300)		(71,300)			-		(71,300)
1011-0515 MOTOR VEHICLE PURCHASES	(44,474)		(44,474)			(57,186)		(320,000)
1011-0545 PUBLIC WORKS PLANT PURCHASE	(1,485,847)		(1,485,847)			(16,375)		(750,000)
1011-0546 PUBLIC WORKS UTILITY PURCHASE	(185,451)		(185,451)			-	16,458	(52,292)
1011-0550 PURCHASE MINOR PLANT	(16,597)		(16,597)			(49,458)	(16,458)	(49,458)
1015-0000 PLANT EXPENSES	(1,087,364)		(1,087,364)			(271,960)		(1,143,745)
1020-0100 PLANT WORKSHOP EXPENSES	(71,526)		(71,526)			(11,218)		(30,752)
1020-0101 PLANT WORKSHOP EXP - TELEPHONE	(113)		(113)			(28)		(593)
1020-0103 PLANT WORKSHOP EXP - VEHICLE	(18,888)		(18,888)			-		(22,722)
1020-0104 PLANT WORKSHOP E-TAG CLEARING	-		-			(55)	(55)	(55)
1025-0150 PLANT INSURANCE PREMIUMS	(1,888)		(1,888)			(2,235)	470	(2,235)
1030-0160 MINOR PLANT OPERATING EXPENSES	(16,889)		(16,889)			(2,606)		(17,720)
1035-0170 TOOLS PURCHASES	(7,219)		(7,219)			(517)		(8,036)
1320-2010 PLANT HIRE INCOME COUNCIL WORKS	2,073,775		2,073,775			556,540		2,163,473
1320-2026 PLANT SERVICES TRANSFER TO RESERVE	472,751		472,751			-	(1,473)	(208,887)
1320-2500 PLANT DEPCN	(490,860)		(490,860)			-		(495,769)
1320-2550 DEPRECIATION - MOTOR VEHICLES	(270,377)		(270,377)			-		(273,081)
PLANT SERVICES REVENUE	1,222,267		1,222,267			25,129	1,058	1,283,172
1320-1200 GAIN ON DISPOSAL - PLANT & EQUIPMENT	276,525		276,525			-		-
1320-1201 GAIN ON DISPOSAL - MOTOR VEHICLE	54,111		54,111			-		-
1320-1202 MOTOR VEHICLE DISPOSAL	-		-			-		-
1320-1203 PUBLIC MOTOR VEHICLE DISPOSAL	-		-			-		235,000

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1320-1204 PUBLIC WORKS UTILITY DISPOSAL	-		-			-		39,000
1320-1205 MOTOR VEHICLE DISPOSAL	8,820		8,820			-		130,000
1320-1210 MINOR ASSET SALES CLEARING	-		-			-		-
1320-1500 PLANT SERVICES SUNDRY INCOME	-		-			-		-
1320-1823 STAFF PRIVATE USE CAR HIRE	49,677		49,677			10,951		47,278
1320-1825 STAFF PRIVATE USE FUEL CHARGES	6,814		6,814			2,052		9,456
1320-1856 PLANT REGO. & GREENSLIP REFUND	1,251		1,251			894	894	894
1320-1857 PLANT INSURANCE CLAIM REFUND	-		-			164	164	164
1320-1926 PLANT REPLACE TRANSFER FROM RESERVE	(0)		(0)			-		-
1320-1950 PLANT FUEL TAX CREDIT SCHEME	63,832		63,832			11,068		52,531
1320-4010-0000 PLANT DEPCN CONTRA	761,237		761,237			-		768,849
	-		-			0	-	-
OVERHEAD EXPENSE	(35,830)		(35,830)			(26,045)	26,045	26,045
1050-0010 WAGES SALARY POLICY SYSTEM BAC	(218)		(218)			-		-
1050-0020 WAGES PERFORMANCE BONUS PAYMEN	(46,527)		(46,527)			-		(75,225)
1050-0040 ANNUAL LEAVE - WORKS / WAGES	(266,347)		(266,347)			(81,879)		(255,722)
1050-0060 PUBLIC HOLIDAY - WORKS / WAGES	(106,494)		(106,494)			-		(144,146)
1050-0080 LONG SERVICE LEAVE - WAGES	(80,585)		(80,585)			(95,852)		(107,374)
1050-0100 SICK LEAVE - WORKS / WAGES	(129,301)		(129,301)			(45,642)		(107,269)
1050-0115 RDO - PAYROLL SUSPENSE	22,349		22,349			(6,979)	(6,979)	(6,979)
1050-0120 BEREAVEMENT LEAVE - WAGES	(4,409)		(4,409)			(943)		(3,047)
1050-0150 WAGES LEAVE WITHOUT PAY	(252)		(252)			-		-
1050-0170 RURAL FIRE SERVICE LVE - WAGES	(417)		(417)			-		-
1050-0180 WAGES ACCIDENT PAY TO EMPLOYEE	(9,381)		(9,381)			(11,665)	(11,665)	(11,665)
1050-0220 WAGES MEDICAL EXPENSES	(2,109)		(2,109)			(788)	(788)	(788)
1050-0320 WAGES SUPERANNUATION - LG RET	(83,231)		(83,231)			(15,218)	(15,218)	(15,218)
1050-0340 WAGES SUPERANNUATION - LG ACC	(463,053)		(463,053)			(111,263)		(272,742)
1050-0380 WAGES WORKER COMPENSAT INSUR -	(58,403)		(58,403)			(58,825)		(182,278)
1050-0440 WAGES PROTECTIVE/SAFETY CLOTHI	(37,012)		(37,012)			(3,954)		(38,079)
1050-0720 WAGES OTHER TRAINING EXPENSES	(103)		(103)			(76)		(45,049)
1050-0730 WAGES OCCUPATIONAL HEALTH & SA	(3,000)		(3,000)			(51)	(51)	(51)
1050-0750 EAP CONSULTATION EXPENSE	(390)		(390)			-		-
1050-0770 WAGES STAFF TRAINING - GENERAL	(66,664)		(66,664)			(32,189)	(13,046)	(32,189)
1050-0780 WAGES OTHER MEETINGS	-		-			(80)	(80)	(80)
1050-0790 WORKPLACE INVESTIGATION	(3,150)		(3,150)			-		-
1055-0030 STORES OPERATING COSTS	(50,515)		(50,515)			(14,028)		(98,864)
1055-0040 STOCK FREIGHT ONCOST EXPENSE	(3,089)		(3,089)			(723)	(723)	(723)
1055-0050 UNALLOCATED STORE COST VARIATI	(2,677)		(2,677)			(209)	(209)	(209)
1070-0040 ANNUAL LEAVE - ADMIN / STAFF	(275,159)		(275,159)			(42,150)		(241,269)
1070-0060 PUBLIC HOLIDAY - ADMIN / STAFF	(113,465)		(113,465)			-		(136,084)
1070-0080 LONG SERVICE LEAVE - STAFF	(99,384)		(99,384)			(27,584)		(101,439)
1070-0100 SICK LEAVE - ADMIN / STAFF	(92,009)		(92,009)			(11,514)		(101,439)
1070-0120 BEREAVEMENT LEAVE - STAFF	(4,895)		(4,895)			(290)		(2,913)
1070-0155 SUSPENSION WITH PAY	(12,957)		(12,957)			-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1070-0180 STAFF ACCIDENT PAY TO EMPLOYEE	(2,326)		(2,326)			-		-
1070-0220 STAFF MEDICAL EXPENSES	(3,284)		(3,284)			(69)	(69)	(69)
1070-0320 STAFF SUPERANNUATION - LG RET	(95,230)		(95,230)			(20,649)	(20,649)	(20,649)
1070-0340 STAFF SUPERANNUATION - LG ACC	-		-			-	20,649	(279,199)
1070-0380 STAFF WORKER COMPENSAT INSUR -	(87,604)		(87,604)			(1,838)		(173,747)
1070-0390 STAFF RELOCATION EXPENSES	-		-			-		-
STAFFRECOVERY STAFF ONCOST OVERHEAD RECOVERY	756,249		756,249			93,009		1,053,613
WAGESRECOVERY WAGES ONCOST OVERHEAD RECOVERY	1,389,212		1,389,212			465,401	74,873	1,426,937
OVERHEAD REVENUE	35,830		35,830			26,045	(26,045)	(26,045)
1400-1230 LSL CONTRIBUTIONS TRANSFERRED EMPS	6,005		6,005			15,512	(15,512)	(15,512)
1400-1500 ACCIDENT PAY RECOUP	7,005		7,005			10,533	(10,533)	(10,533)
1400-1510 WORKERS COMPENSATION INSURANCE REFUND	22,820		22,820			-		-
1400-1550 ONCOSTS STAFF TRAINING REFUND	-		-			-		-
1400-1600 SUPERANNUATION ACC SCHEME REFUND	-		-			-		-
1400-1950 ONCOSTS STAFF TRAINING SUBSIDY	-		-			-		-
1417-1500 PAID PARENTAL LEAVE REIMBURSEMENT	-		-			-		-
1440-1950 TRAINEESHIP GRANT - WAGE SUBSIDY	-		-			-		-
1445-1920 STOCK FREIGHT ONCOST RECOVERY	-		-			0		-
1500-3650 PAID PARENTAL LEAVE SCHEME REVENUE	-		-			-		-
	(125,665)		(125,665)			(179,317)	10,595	(178,746)
EMERGENCY SERVICES EXPENSE	(204,454)		(204,454)			(179,317)	10,595	(192,874)
1110-0105 CONTRIBUTION NSW FIRE BRIGADE	(47,701)		(47,701)			(12,917)	37,345	(12,917)
1110-0110 CONTRIBUTION RURAL FIRE FUND	(110,567)		(110,567)			(46,537)	71,334	(46,537)
1110-0155 RURAL FIRE BRIGADES BLDG MTCE	-		-			-		(1,030)
1110-0160 FIRE BRIGADE ADMIN CHARGES	(800)		(800)			-		(800)
1110-0205 RFS RADIO MTCE	(783)		(783)			-		-
1110-0210 RFS STATION SHED MTCE	(5,681)		(5,681)			(5,788)	(4,773)	(5,788)
1110-0250 RFS VEHICLE INSURANCE	(379)		(379)			(65)	(65)	(65)
1110-0255 RFS SHEDS & OTHER INSURANCE	(1,359)		(1,359)			(1,627)	(66)	(1,627)
1114-0105 CONTRIBUTION NSW SES	(13,240)		(13,240)			(107,870)	(91,642)	(107,870)
1114-0110 SES OPERATING EXPENSES	(2,403)		(2,403)			(2,116)		-
1114-0112 SES OP. EXPENSES-ELECTRICITY	(716)		(716)			-		-
1114-0113 SES OPERATING EXP - TELEPHONE	(452)		(452)			(128)		-
1114-0114 SES OP. EXPENSES - INSURANCE	(3,480)		(3,480)			(1,538)	(1,538)	(1,538)
1114-0125 TOC SEARCH & RESCUE BLDG MTCE	(2,904)		(2,904)			(730)		(574)
2120-2500 FIRE PROTECTION PLANT DEPCN	-		-			-		-
2120-2504 RURAL FIRE BRIGADE BLDG DEPCN	(3,687)		(3,687)			-		(3,723)
2400-2504 SES DEPCN	(10,302)		(10,302)			-		(10,405)
EMERGCAPEXP EMERGENCY SERVICES CAPITAL EXPENDITURE	-		-			-		-
EMERGENCY SERVICES REVENUE	78,789		78,789			-		14,128
2120-1950 RFS OPERATIONAL GRANT (B&C)	64,800		64,800			-		-
2120-4010-0000 FIRE PROTECTION DEPCN CONTRA	13,989		13,989			-		14,128

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
2400-1704 INCOME - SES REIMBURSEMENT	-		-			-		-
EMERGCAPINC EMERGENCY SERVICES CAPITAL INCOME	-		-			-		-
	(197,041)	(25,368)	(223,409)		(25,368)	(48,161)	(918)	(248,800)
OTHER COMMUNITY SERVICES EXPENSE	(209,048)	(25,368)	(235,416)		(25,368)	(48,161)	(918)	(260,500)
1313-0105 YOUTH WEEK GRANT & CONTRIBUTIO	(3,004)		(3,004)			-		(3,000)
1313-0111 SR SUICIDE PREVENTION GROUP	(438)		(438)			-		(500)
1313-0115 PORTSEA CAMP EXPENSES	(1,486)		(1,486)			-		(2,000)
1313-0120 COMMUNITY PLANNING - SALARY	(161,912)		(161,912)			(29,547)		(166,700)
1313-0121 COMMUNITY PLANNING ADVERTISING	(502)		(502)			-		(1,944)
1313-0122 COMMUNITY PLANNING - TRAINING	-		-			-		(2,289)
1313-0123 COMMUNITY PLANNING - VEHICLE EXPENSE	(17,909)		(17,909)			(8,557)		(22,722)
1313-0124 COMMUNITY PLANNING - TELEPHONE	(1,447)		(1,447)			(333)		(832)
1313-0125 COMMUNITY PLANNING - OP EXPENSES	(894)		(894)			(333)		(2,081)
1313-0131 YOUTH DEVELOPMENT	-	(13,626)	(13,626)		(13,626)	-		(13,626)
1421-0120 BERRIGAN CONSERVATION GROUP EX	(4,963)	(11,742)	(16,705)		(11,742)	-		(15,742)
1715-0110 CHILDREN'S WEEK ACTIVITIES	(2,313)		(2,313)			-	(1,000)	(3,000)
1715-0111 AGEING STRATEGY	-		(1,000)			-		-
1715-0113 MENS HEALTH WEEK	(1,577)		(1,577)			(943)		(1,000)
1715-0115 SOUTH WEST ARTS INC.	(8,570)		(8,570)			(8,364)	82	(8,364)
1715-0117 TARGETED CULTURAL ACTIVITIES	-		-			-		(4,000)
1715-0118 DISABILITY INCLUSION PLAN	(570)		(570)			-		-
1715-0119 INTERNATIONAL WOMENS DAY	(2,790)		(2,790)			-		(2,500)
1715-0129 HERITAGE OFFICER - LOCAL HERITAGE INCENTIVE FUND	-		-			-		(10,000)
1715-0130 TOCUMWAL RAILWAY STATION LEASE	(673)		(673)			(85)		(200)
OTHER COMMUNITY SERVICES REVENUE	12,007		12,007			-		11,700
3100-1840 PORTSEA CAMP DEPOSITS	1,635		1,635			-		2,000
3100-1855 Youth Services Donations - GST Free	-		-			-		-
3100-1950 YOUTH WEEK GRANT REVENUE	1,425		1,425			-		1,200
6320-1500 HERITAGE FUND REVENUE	-		-			-		3,000
6320-1950 HERITAGE ADVISORY SERVICE GRANT	-		-			-		-
6320-1951 LOCAL HERITAGE FUND GRANT	4,547		4,547			-		5,000
6330-1600 INTERNATIONAL WOMENS DAY INCOME	2,400		2,400			-		500
6330-1601 MARKETING & PROMOTION FUND	-		-			-		-
6330-1602 COMMUNITY MENTAL HEALTH PROJECTS	-		-			-		-
6330-1603 DISABILITY INCLUSION PLANNING INCOME	2,000		2,000			-		-
6330-1951 INTERNATIONAL WOMENS DAY GRANT	-		-			-		-
	(101,942)	(25,000)	(126,942)	-	(25,000)	(68,850)	68	(98,858)
CEMETERY EXPENSE	(188,317)	(25,000)	(213,317)	-	(25,000)	(96,849)	(46)	(223,693)
1419-0106 CEMETERY OP. EXP - TELEPHONE	(748)		(748)			-		(520)
1419-0107 CEMETERY OP.EXPS - ELECTRICITY	(748)		(748)			(92)		(1,560)
1419-0108 CEMETERY OP EXP - INSURANCE	(20)		(20)			(76)	(46)	(76)
1419-0110 CEMETERY MAINTENANCE	(40,305)		(40,305)			(15,965)		(28,915)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1419-0111 CEMETERY TOILET MAINTENCE	-		-			-	3,995	(20,005)
1419-0112 CEMETERY BURIAL EXPENSES	(38,807)		(38,807)			(8,257)		(33,074)
1419-0114 CEMETERY HONORARIUMS	(14,598)		(14,598)			(6,675)		(17,627)
1419-0116 CEMETERY PLAQUES	(26,833)		(26,833)			(11,789)		(33,074)
1419-0515 CEMETERY PLYNTHS	-	(20,000)	(20,000)	(5,000)	(20,000)	-		(25,000)
1419-0518 CEMETERY - FINLEY KERB & GUTT	(6,750)	(5,000)	(11,750)		(5,000)	-		(5,000)
1419-0519 BGA CEMETERY - MODULAR TOILET	(27,950)		(27,950)			-		-
1419-0520 FIN CEMETERY - MODULAR TOILET	(26,634)		(26,634)			-		-
1419-0521 TOC CEMETERY - MODULAR TOILET	-		-	(25,000)		(26,958)	(1,958)	(26,958)
1419-0522 BGN CEMETERY - MODULAR TOILET	-		-	(25,000)		(27,037)	(2,037)	(27,037)
3850-2026 CEMETERY TRANSFER TO RESERVE	-		-			-		-
3850-2500 CEMETERY LAND IMPROVEMENTS DEPCN	(410)		(410)			-		(420)
3850-2518 CEMETERY DEPCN	(4,514)		(4,514)			-		(4,427)
CEMETERYCAPEX CEMETERY CAPITAL EXPENDITURE	-		-	55,000		-		-
CEMETERY REVENUE	86,375		86,375			27,998	114	124,835
3850-1812 CEMETERY CHARGES - SHIRE INCLUDING G	79,330		79,330			24,311		116,316
3850-1813 Cemetery Charges - Shire GST Free	-		-			-		-
3850-1815 CEMETERY CHARGES - PLAQUES	6,512		6,512			3,574		8,405
3850-1816 CEMETERY CHARGES - MONUMENTS	78		78			-		-
3850-1817 CEMETERY SUNDRY INCOME	455		455			114	114	114
3850-1926 CEMETERY TRANSFER FROM RESERVE	-		-			-		-
	26,779		26,779			-		-
EARLY INTERVENTION EXPENSE	(72,272)		(72,272)			-		-
1314-0130 EARLY INT EQUIP & PROGS STATE	-		-			-		-
1314-0131 EARLY INT - ELECTRICITY	-		-			-		-
1314-0132 EARLY INT - TELEPHONE	-		-			-		-
1314-0133 EARLY INT - ADMIN CHARGE	-		-			-		-
1314-0215 EARLY INT - SALARY/ALLOWANCE	(0)		(0)			-		-
1314-0225 EARLY INT - TRAVEL ALLOWANCE	-		-			-		-
1314-0505 EQUIP/FURN - EARLY INT <= \$50	-		-			-		-
2850-2504 CHILD HEALTH CTR BUILD DEPCN	(6,716)		(6,716)			-		-
3200-2502 EARLY INTERVENTION DEPRECIATION EXPE	(6,717)		(6,717)			-		-
3200-2675 EI - TRANSFER KURRAJONG WARATAH	(58,838)		(58,838)			-		-
EARLY INTERVENTION REVENUE	99,050		99,050			-		-
3200-1926 EARLY INT TRANSFER FROM RESERVE	99,050		99,050			-		-
	(44,876)	(5,837)	(50,713)		(5,837)	(4,350)	246	(19,561)
HOUSING EXPENSE	(57,356)	(5,837)	(63,193)		(5,837)	(7,230)	246	(36,224)
1410-0125 HOUSING 27 DAVIS BLDG MTCE	(547)		(547)			-		(2,060)
1410-0126 HOUSING 27 DAVIS ST - RATES	(2,302)		(2,302)			(2,151)	116	(2,151)
1410-0127 HOUSING 27 DAVIS ST -INSURANCE	(807)		(807)			(981)	163	(981)
1410-0130 HOUSING GREENHILLS BLDG MTCE	(9,213)		(9,213)			-		(2,576)

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1410-0131 HOUSING GREENHILLS - INSURANCE	(487)		(487)			(181)	181	(454)
1410-0140 HOUSING 7 CARTER ST BLDG MTCE	(295)		(295)			-		(2,060)
1410-0141 HOUSING 7 CARTER ST - RATES	(1,954)		(1,954)			(1,864)	(10)	(1,864)
1410-0147 HOUSING 7 CARTER ST - INSURANC	(395)		(395)			(954)	(204)	(954)
1410-0150 PROPERTY SERVICES ADMIN CHARGE	(7,800)		(7,800)			-		(7,800)
1410-0500 AERODROME HOUSE REFURBISH	(24,163)	(5,837)	(30,000)		(5,837)	(1,099)		(5,837)
3550-2504 HOUSING DEPRECIATION	(9,393)		(9,393)			-		(9,487)
HOUSINGCAPEXP HOUSING CAPITAL EXPENDITURE	-		-			-		-
HOUSING REVENUE	12,480		12,480			2,880		16,663
3550-1826 GENERAL - RENT ON COUNCIL HOUSES	12,480		12,480			2,880		16,663
3550-1827 HOUSING CAPITAL INCOME	-		-			-		-
HOUSINGCAPINC HOUSING CAPITAL INCOME	-		-			-		-
	(455,938)		(455,938)			(247,334)	60,540	(477,173)
ENVIRONMENTAL SERVICES EXPENSE	(721,966)		(721,966)			(320,868)	58,908	(714,360)
1111-0105 DOG ACT EXPENSES	(58,820)		(58,820)			(13,855)		(40,000)
1111-0106 DOG ACT EXPENSES - TELEPHONE	(105)		(105)			(33)		(624)
1111-0108 COMPANION ANIMAL DLG REGISTRAT	(9,599)		(9,599)			(932)		(6,181)
1111-0109 POUND OPERATION SALARIES & ALL	(22,737)		(22,737)			(5,828)		(30,000)
1111-0110 POUNDS ACT EXPENSES	(31,454)		(31,454)			(8,331)		(20,000)
1111-0111 POUNDS ACT EXPS - INSURANCE	(146)		(146)			(590)	(403)	(590)
1111-0112 POUNDS ACT EXP. - ADVERTISING	-		-			-		(208)
1111-0113 POUNDS ACT EXPENSE - TELEPHONE	(105)		(105)			(33)		(312)
1111-0115 DOG POUND MTCE	(772)		(772)			(37)		(1,133)
1111-0125 STOCK POUND MTCE	(525)		(525)			-		(515)
1210-0190 HEALTH ADMINISTRATION ADMIN CH	-		-			-		-
1211-0105 COMMUNITY SHARPS DISPOSAL	(110)		(110)			-		-
1212-0105 FOOD CONTROL	-		-			-		-
1213-0105 PEST CONTROL	-		-			-		-
1213-0106 PEST CONTROL - BIRDS	-		-			-		(500)
1214-0105 CONTRIB CENTRAL MURRAY COUNTY	(125,892)		(125,892)			(129,669)	71,331	(129,669)
1215-0105 MEMORIAL PARK TOILET BLDG MTCE	(100)		(100)			(34)		(1,030)
1215-0130 FIN SECONDHAND SHOP INSURANCE	(382)		(382)			(465)	14	(465)
1411-0110 ENV. SERV SALARIES & ALLOWANCE	(475,029)		(475,029)			(116,686)		(480,900)
1411-0120 ENV. SERV VEHICLE OPERATING EX	(37,496)		(37,496)			(10,832)		(45,445)
1411-0125 ENV. SERV STAFF TRAINING	(20,688)		(20,688)			(4,996)		(12,485)
1411-0130 ENV. SERV CONFERENCES/SEMINARS	(1,903)		(1,903)			(5,300)	(159)	(5,300)
1411-0135 ENV. SERV OFFICE EXPENSES	(4,306)		(4,306)			(115)		(5,666)
1411-0136 ENV. SERV ADVERTISING EXPENSES	(10,874)		(10,874)			(10,896)	(8,066)	(10,896)
1411-0137 ENV. SERV OFFICE EXP-TELEPHONE	(949)		(949)			(239)		(2,081)
1411-0140 BUILDING SURVEYOR ACCREDITATION	(1,500)		(1,500)			-		(3,000)
1411-0145 ENV. SERV LEGAL EXPENSES	(8,690)		(8,690)			(5,183)	(183)	(5,183)
1411-0146 ENV. SERV CONSULTANCY	(1,515)		(1,515)			-		(2,000)
1411-0150 COMMUNITY CLEAN-UP EXPENSE	(3,471)		(3,471)			-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1411-0160 SUBDIVISION SUPERVISION	(8,496)		(8,496)			(3,726)	(3,726)	(3,726)
1411-0180 BLDG MTCE PROGRAM	(6,154)		(6,154)			(688)		(16,484)
1411-0186 DA TRACKING PROJECT	(2,400)		(2,400)			(2,400)	(2,400)	(2,400)
1411-0187 ELECTRONIC HOUSING PROJECT	-		-			-	2,500	-
1411-0190 LESS: CHARGED TO OTHER FUNDS	455,300		455,300			-		455,300
1411-0195 ENV. SERV ADMIN CHARGES	(103,500)		(103,500)			-		(103,500)
1810-0190 BUILDING CONTROL ADMIN CHARGES	(238,500)		(238,500)			-		(238,500)
2200-2502 ANIMAL CONTROL EQUIPMENT DEPCN	(429)		(429)			-		(867)
2200-2504 ANIMAL CONTROL BLDG DEPCN	(619)		(619)			-		-
ENVSERVICESCAPEXP ENVIRONMENTAL SERVICES CAPITAL EXPENDITURE	-		-			-		-
ENVIRONMENTAL SERVICES REVENUE	266,028		266,028			73,534	1,632	237,187
2200-1500 COMP ANIMALS MICROCHIP FEES INCL GST	523		523			624	204	624
2200-1810 COMPANION ANIMAL REGISTRATION FEES	9,692		9,692			4,322		5,463
2200-1811 COMPANION ANIMAL DLG REIMBURSEMENTS	13,497		13,497			5,068		8,200
2200-1815 IMPOUNDING DOG FEES & FINES GST FREE	6,862		6,862			2,078		5,253
2200-1829 IMPOUNDING FINES & COSTS	2,171		2,171			985		2,206
2200-1896 SALES OF ANIMALS	-		-			-		-
2700-1812 FOOD CONTROL FEES	3,960		3,960			-		3,362
2750-1812 Insect/Vermin/Pest Control Fees	-		-			-		-
3600-1200 ENVIRONMENTAL SERVICES FINES INCOME	-		-			-		-
3600-1501 PLANNING ADVERT FEES - GST FREE	2,500		2,500			765		3,178
3600-1502 ENV. SERV SUNDRY INCOME - INCL GST	8,848		8,848			914	179	914
3600-1503 DRAINAGE DIAGRAMS - GST FREE	16,587		16,587			3,828		15,234
3600-1504 ON-SITE SEWAGE FEES - GST FREE	2,784		2,784			1,075		3,152
3600-1505 LGA LOCAL ACTIVITY FEE - GST FREE	2,685		2,685			312		8,930
3600-1506 FOOTPATH TRADING PERMIT FEES	50		50			-		1,156
3600-1507 Env. Serv Sundry Income - Ex. GST	3,605		3,605			-		-
3600-1508 PLANNING ADVERT FEE - GST FREE	725		725			-		-
3600-1812 PLANNING CERTIFICATE S149 - GST FREE	25,565		25,565			6,045		21,013
3600-1813 URGENT PLAN S149 CERT INCL GST	796		796			189		525
3600-1814 CONSTRUCTION CERTIFICATE FEES	25,720		25,720			6,818		18,911
3600-1815 COMPLYING DEVELOPMENT FEES -INCL GST	6,973		6,973			1,463		11,557
3600-1816 DEVELOPMENT APPLICATION FEES - APPLI	71,797		71,797			21,602		73,544
3600-1817 COMPLIANCE CERT. INSPECT - INCL. GST	53,934		53,934			14,639		47,278
3600-1818 SUBDIV. SUPERVISION FEE - INCL. GST	1,000		1,000			-		105
3600-1819 COMPLIANCE CERT INSP GST FREE	-		-			749	749	749
3600-1870 LEGAL COSTS RECOVERED	-		-			-		-
3600-1950 LOCAL ENVIRONMENT PLAN GRANT	-		-			-		-
3600-1952 ELECTRONIC HOUSING CODE GRANT	-		-			-		-
3600-1953 APPLICATION TRACKING PH4 GRANT	-		-			-		-
6910-1500 BUILD CONTROL SUNDRY INCOME	-		-			-		-
6910-1750 LONG SERVICE CORP LEVY COMMISSION	994		994			234		1,366
6910-1755 PLANFIRST LEVY COMMISSION	230		230			55		315
6910-1760 S735A / S121ZP NOTICES GST FREE	3,030		3,030			770		3,152

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
6910-1812 BUILD CERTIFICATE FEES (S149/D)	1,500		1,500			1,000	500	1,000
ENVSERVICESCAPINC ENVIRONMENTAL SERVICES CAPITAL INCOME	-		-			-		-
	-	-	-	-	-	653,896	-	-
DOMESTIC WASTE MANAGEMENT EXPENSE	(2,970,770)	-	(2,970,770)	-	-	(540,817)	(5,252)	(1,452,500)
1412-0105 DWM ADMIN CHARGES	(214,200)		(214,200)			-		(214,200)
1412-0140 COLLECTION EXPENSES - CONTRACT	(224,300)		(224,300)			(164,352)		(261,505)
1412-0141 DWM WASTE COLLECTION FEE EXP	(165,716)		(165,716)			-		(131,354)
1412-0142 CONTRACT SUPERVISION FEES (MOI	(5,000)		(5,000)			-		(6,284)
1412-0150 TIP OPERATION EXPENSES - TOC	(127,503)		(127,503)			(20,898)		(121,567)
1412-0151 TOC TIP OP EXPS - INSURANCE	(1,925)		(1,925)			(1,940)	1,909	(1,940)
1412-0155 TIP OPERATIONS EXPENSES - BGN	(147,674)		(147,674)			(56,664)	5,229	(147,863)
1412-0156 BGN TIP OP. EXPS - INSURANCE	(2,176)		(2,176)			(2,214)	1,635	(2,214)
1412-0157 TIP OP. EXPS BGN - ELECTRICITY	(894)		(894)			-		(4,162)
1412-0158 TIP OPERATIONS TELEPHONE	(484)		(484)			(136)		(957)
1412-0160 RECYCLE CENTRE OPERATIONS EXPE	(46,220)		(46,220)			(10,648)		(53,984)
1412-0161 RECYCLE CENTRE - INSURANCE	(2,964)		(2,964)			(3,016)	1,146	(3,016)
1412-0162 RECYCLABLES COLLECTION EXPENSE	(163,261)		(163,261)			(156,202)		(167,617)
1412-0165 FINLEY RECYCLE CENTRE BLDG MTC	-		-			-		(206)
1412-0167 BERRIGAN TIP BLDG MTCE	(784)		(784)			(549)	(34)	(549)
1412-0185 DRUMMUSTER OPERATIONAL EXPENDI	(2,602)		(2,602)			-		(4,430)
1412-0505 PURCHASE OF BINS	(6,155)		(6,155)			(1,357)		(5,000)
1412-0512 BERRIGAN & FINLEY TIP - CRUSHED ROCK	(14,556)		(14,556)			(4,298)	(4,298)	(4,298)
1412-0526 TOC - NEW FENCE	-		-	(5,000)		-	5,000	-
1412-0527 BGN - NEW LANDFILL HOLE	(31,505)	(16,067)	(47,572)	(50,000)	(16,067)	(3,313)		(66,067)
1412-0528 BERRIGAN TIP - FENCE	(13,089)	(2,978)	(16,067)	(15,000)	(2,978)	(170)	(5,000)	(22,978)
1412-0530 REHAB EXHAUSTED LANDFILLS	-	(8,000)	(8,000)	(5,000)	(8,000)	-		(13,000)
1412-0531 CONCRETE CRUSHING	(32,750)	(5,920)	(38,670)		(5,920)	(11,149)	(5,229)	(11,149)
1412-0532 BGN - COMPACTION EQUIPMENT	(1,529)	(100,000)	(101,529)		(100,000)	(563)		(100,000)
1412-0533 TOC - TRANSFER STATION	-		-	(150,000)		(103,347)		(150,000)
3670-2026 DWM TRANSFER TO RESERVE	(1,739,627)	132,965	(1,606,662)		132,965	-	(5,610)	67,955
3670-2500 NON DOMESTIC WASTE BUILDINGS DEPCN	(101)		(101)			-		(102)
3670-2502 NON DOMESTIC WASTE LAND IMPROVMENTS DEPCN	(13,736)		(13,736)			-		(13,873)
3670-2504 DOMESTIC WASTE DEPCN	(6,363)		(6,363)			-		(6,427)
3670-2505 DOMESTIC WASTE REMEDIATION - DEPCN	(5,656)		(5,656)			-		(5,713)
WASTEMGMTCAPEXP WASTE MANAGEMENT CAPITAL EXPENDITURE	-		-	225,000		-		-
DOMESTIC WASTE MANAGEMENT REVENUE	2,970,770	-	2,970,770	-	-	1,194,713	5,252	1,452,500
3660-1000 DWM CHARGES COLLECTED	909,239		909,239			1,018,060	-	1,007,331
3660-1020 DWM CHARGES UNCOLLECTED	13,585		13,585			-		14,224
3660-1080 LESS - DWM CHARGES WRITTEN OFF	(92)		(92)			(3)		(2,101)
3660-1081 Less - Non-DWM Charges Written Off	(21)		(21)			(0)		-
3660-1082 LESS - DWM CHARGES D/DEBT EXPENSE	-		-			-		(1,051)
3660-1095 LESS DWM CHARGES PENSION REBATE	(71,537)		(71,537)			-		(80,373)
3660-1500 DWM TIPPING FEES	1,783,551		1,783,551			54,831		189,113

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
3660-1505 DWM WASTE COLLECTION TIP FEE CONTRA	165,904		165,904			-		169,859
3660-1950 DWM CHARGES PENSION SUBSIDY	39,498		39,498			41,056	556	41,056
3660-1952 NSW RECYCLING RELIEF FUND	16,650	-	16,650		-	(642)		-
3670-1000 BUSINESS GARBAGE CHARGES	76,634		76,634			81,412	4,696	81,412
3670-1500 NON-DOMESTIC WASTE TIPPING FEES	1,615		1,615			-		-
3670-1502 SALE OF SCRAP METAL	9,888		9,888			-		4,000
3670-1503 SALE OF RECYCLABLES	-		-			-		-
3670-1505 DRUMMUSTER REVENUE	-		-			-		1,000
3670-1506 DRUMMUSTER REIMBURSEMENTS	-		-			-		1,600
3670-1507 SALE OF BATTERIES	-		-			-		315
3670-1508 RAMROC CRC REIMBURSEMENT	-		-			-		-
3670-1926 GARBAGE TRANSFER FROM RESERVE	-		-			-		-
3670-4310 DWM DEPCN CONTRA	25,856		25,856			-		26,115
WASTEMGMTCAPINC WASTE MANAGEMENT CAPITAL INCOME	-		-			-		-
	(65,191)	(460,429)	(525,620)	-	(460,429)	(359,071)	(321,338)	(1,437,121)
STORMWATER DRAINAGE EXPENSE	(700,568)	(460,429)	(1,160,997)	-	(460,429)	(421,077)	(310,020)	(1,528,693)
1416-0110 STORM WATER DRAINAGE MTCE	(80,446)		(80,446)			(10,097)		(101,992)
1416-0111 STORMWATER DRAIN - ELECTRICITY	(12,243)		(12,243)			(1,443)		(18,727)
1416-2410 LIRS - US/W DRAINAGE INTEREST	(52,676)		(52,676)			(12,063)		(45,431)
1416-2411 LIRS - US/W DRAINAGE PRINCIPAL	(147,812)		(147,812)			(38,059)		(155,057)
1417-0546 RETENTION POND - RIV HWY FIN	(4,026)		(4,026)			(4,021)	-	-
1417-0555 CRAWFORD SUBDIV DRAIN TO TOC SEWER	-		-			-		-
1417-0825 LIRS - EAST RIVERINA HWY	(3,220)		(3,220)			-		-
1417-0828 FINLEY ST DETENTION BASIN	(81,521)		(81,521)			-		-
1417-0830 BRUTON ST ELEC & PIPEWORK	-	(150,000)	(150,000)		(150,000)	(13,099)		(150,000)
1417-0833 DRUMMOND ST RAILWAY TO DROHAN	(65,391)	(24,742)	(90,133)		(24,742)	-		(24,742)
1417-0834 ENDEVOUR ST NEW PUMP STATION	-		-			(5)		-
1417-0835 MURRAY ST WARMATTA TO WOLLAMAI	-	(22,300)	(22,300)		(22,300)	-		(22,300)
1417-0837 TUPPAL ST FINLEY	(946)		(946)			(86)	(86)	(86)
1417-0839 TOC TOWN ENTRY - DEAN ST	(6,716)		(6,716)			-		-
1417-0840 CORCORAN ST RISING MAIN	(4,865)	(9,252)	(14,117)	(45,000)	(9,252)	(13,945)		(54,252)
1417-0841 JERILDERIE ST HORSFALL TO NANG	(1,999)	(18,001)	(20,000)		(18,001)	(327,935)	(309,934)	(327,935)
1417-0842 JERILDERIE ST - NANGUNIA TO ORR	-	(16,000)	(16,000)		(16,000)	(325)		(16,000)
1417-0845 MCALLISTER St - HEADFORD TO OSB	-	(7,135)	(7,135)		(7,135)	-		(7,135)
1417-0846 JERSEY ST - CHANTER TO TUPPAL	(9,116)	(2,092)	(11,208)		(2,092)	-		(2,092)
1417-0847 DEAN ST RMS WORKS	(8,810)	-	(8,810)		-	-		-
1417-0848 COBRAM ST - WAVERLY RD - DRAIN	-	(20,000)	(20,000)		(20,000)	-	(16,555)	(36,555)
1417-0849 BAROOGA-DENISON ST TABLE DRAIN	-	(20,000)	(20,000)		(20,000)	-	16,555	(3,445)
1417-0850 DENISON - WOLLAMAI TO WARMATTA	(65)	(74,935)	(75,000)		(74,935)	-		(74,935)
1417-0852 TOCUMWAL ST- WOLLAMAI TO WARMATTA	-	(75,000)	(75,000)		(75,000)	-		(75,000)
1417-0853 MORRIS ST- TOC REC RESERVE	(4,128)	(5,972)	(10,100)		(5,972)	-		(5,972)
1417-0854 DRAINAGE TELEMETRY UPGRADE	-	(3,680)	(3,680)		(3,680)	-		(3,680)
1417-0855 DRAINAGE ELECTRICAL CABINETS	(3,680)	(11,320)	(15,000)	(15,000)	(11,320)	-		(26,320)
1417-0856 TOCUMWAL ST - TUPPAL TO WOLLAMAI	-		-	(75,000)		-		(75,000)

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1417-0857 TONGS ST CEMETERY PIPE DRAIN	-		-	(87,000)		-		(87,000)
3750-2512 STORMWATER DRAINAGE DEPCN	(212,908)		(212,908)			-		(215,037)
DRAINAGECAPEXP DRAINAGE CAPITAL WORKS EXPENDITURE	-		-	222,000		-		-
STORMWATER DRAINAGE REVENUE	635,377		635,377			62,007	(11,318)	91,572
3750-1000 STORMWATER / DRAINAGE CHARGE	72,828		72,828			73,350	25	73,350
3750-1080 DRAINAGE CHARGE - WRITE OFFS	(280)		(280)			(0)		(500)
3750-1200 CONTRIBUTIONS TO WORKS	-		-			-		-
3750-1501 SECT 94 CONT. DRAINAGE - BAROOGA	3,446		3,446			-		-
3750-1502 SECT 94 CONT. DRAINAGE - BERRIGAN	-		-			-		-
3750-1503 SECT 94 CONT. DRAINAGE - FINLEY	11,542		11,542			-		-
3750-1504 SECT 94 CONT. DRAINAGE - TOCUMWAL	-		-			-		-
3750-1616 Contrib-Morris St Drainage - Toc Rec	-		-			-		-
3750-1700 LIRS - URBAN S/W LOAN PROCEEDS	-		-			-		-
3750-1701 LIRS INTEREST SUBSIDY	37,631		37,631			-		30,065
3750-1702 LIRS Interest Earned on TD	-		-			-		-
3750-1926 SECT 94 CONT. DRAINAGE-RESERVE TRANS	-		-			-		-
3750-1950 DRAINAGE - SH17 RIVERINA HWY	510,210		510,210			(11,343)	(11,343)	(11,343)
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	-		-			-		-
	(55,729)	(37,876)	(93,605)	-	(37,876)	(6,777)	(435)	(212,303)
ENVIRONMENTAL PROTECTION EXPENSE	(193,880)	(77,876)	(271,756)	-	(77,876)	(6,777)	(435)	(401,503)
1418-0110 LEVEE BANKS MTCE	(26,455)		(26,455)			(4,261)		(51,511)
1418-0130 MURRAY DARLING ASSOCIATION	(2,455)		(2,455)			(2,516)	(435)	(2,516)
1418-0140 LEVEE BANKS ADMIN CHARGES	(40,400)		(40,400)			-		(40,400)
1418-0500 LEVEE - TOC FORESHORE WORKS	(39,166)		(39,166)			-		-
1418-0501 LEVEE 1 - 4675-5700	(35,404)	(5,596)	(41,000)		(5,596)	(0)		(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	-	(6,080)	(6,080)		(6,080)	-		(6,080)
1418-0505 LEVEE TREE WORKS REMOVAL	-	(10,000)	(10,000)	(50,000)	(10,000)	-		(60,000)
1418-0506 LEVEE 3 - 220M	-		-	(8,800)		-		(8,800)
1418-0507 LEVEE 5 - 2260M	-		-	(90,400)		-		(90,400)
1418-0508 LEVEE WORKS - GEOTECH	-		-	(30,000)		-		(30,000)
3800-2026 LEVEE BANK CONSTRUCTION TRANSFER TO RESERVE	(50,000)		(50,000)			-		(50,000)
LEVEECAPEXP LEVEE BANK CAPITAL EXPENDITURE	-		-	179,200		-		-
ENVIRONMENTAL PROTECTION REVENUE	138,151	40,000	178,151		40,000	-		189,200
3800-1500 FEES - MANAGEMENT OF ROAD RESERVES	-		-			-		-
3800-1926 LEVEE BANK CONSTRUCTION TRANSFER FROM RESERVE	76,651		76,651			-		149,200

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
3800-1951 CAPITAL WORKS INCOME - LEVEE BANKS	-	40,000	40,000		40,000	-		40,000
3800-1952 CAPITAL WORKS INCOME - SEPPELTS	-		-			-		-
3800-1953 NATIONAL DISASTER RELIEF ASSISTANCE GRANT	-		-			-		-
3800-1954 TOC LEVEE - CLUBGRANT	61,500		61,500			-		-
LEVEECAPINC LEVEE BANK CAPITAL INCOME	-		-			-		-
	1	-	-	-	-	1,936,074	(0)	(0)
WATER SUPPLIES EXPENSE	(4,276,554)	(62,918)	(4,339,472)	-	(62,918)	(662,582)	(204,882)	(8,509,418)
1510-0105 WATER ADMIN CHARGES - ADMINIST	(246,700)		(246,700)			-		(246,700)
1510-0106 WATER ADMIN CHARGE - ENGINEERI	(320,100)		(320,100)			-		(320,100)
1510-0117 WATER SUPPLIES - RENTAL CONTRI	(75,000)		(75,000)			-		(75,000)
1510-0125 PROV BAD & DOUBTFUL DEBTS	-		-			-		(5,000)
1510-0155 WATER WRITE OFF BAD DEBTS	-		-			-		(2,500)
1510-0170 WATER DELIVERY EXPENSES	(24,614)		(24,614)			(5,765)		(32,967)
1510-0200 WATER LEGAL EXPENSES	-		-			-		(5,000)
1510-0400 OCCUPATIONAL HEALTH & SAFETY	(573)		(573)			-		-
1510-0500 WATER SUPPLIES PRINCIPAL ON LO	-		-			-		(282,405)
1510-0504 OFFICE EQUIP/FURN NON CAPITAL	(60)		(60)	(2,000)		(599)		(3,339)
1510-0505 OFFICE EQUIP/FURN - ENG WATER	-		-	(2,000)		-		(4,500)
1510-0506 SUBSCRIPTIONS & MEMBERSHIPS	(3,624)		(3,624)			(2,645)		(9,572)
1510-0507 TELEMENTRY UPGRADE - WATER	(15,312)		(15,312)	(150,000)		-		(150,000)
1510-0548 IMPROVE OH & S AT WORK SITES	(994)		(994)	(10,000)		(1,887)		(10,000)
1510-0551 OH&S SIGNAGE - WATER	-		-			-		(5,000)
1510-0560 MAINS RETIC - BGA	-		-			(9,644)	(10,000)	(10,000)
1510-0561 BGA - REPAINT INTERIOR WTP	-		-			-		-
1510-0562 FIN - REPAIR WATER TOWER LEAK	-		-	(140,000)		(36,600)		(140,000)
1510-0563 REPLACE AC WATER MAINS	-		-	(350,000)		-	350,000	-
1510-0564 MAJOR PUMP REPLACEMENT	(183,371)		(183,371)	(40,000)		(6,348)		(40,000)
1510-0565 MAINS RETIC - BGN	(2,207)		(2,207)			(92,948)	(150,000)	(150,000)
1510-0566 MAINS RETIC - BGN COBRAM ST	-		-			(10,889)	(30,000)	(30,000)
1510-0567 MAINS RETIC - BGN JERILDERIE ST	-		-			(32,008)	(50,000)	(50,000)
1510-0570 MAINS RETIC - FIN	(46,938)		(46,938)			(3,369)	(50,000)	(50,000)
1510-0575 MAINS RETIC - TOC	(43,408)		(43,408)			(22,806)	(60,000)	(60,000)
1510-0615 FIN - FILTERED & UNFILTERED MAIN TONGS/HOWE STS	-		-			-		-
1510-0657 BGN - OTHER MINOR REPAIR/REPLACEMENTS	-		-			-		-
1510-0662 TOC - OTHER MINOR REPAIR/REPLACEMENT	(325)		(325)			-		-
1510-0665 TOC-CHLORINE DOSING SYSTEM	-		-	(20,000)		-		(20,000)
1510-0668 FIN - CLARIFIER REPLACE PONDS	-	(475,000)	(475,000)		(475,000)	-		(475,000)
1510-0669 METER CYBAL REPLACEMENT	-		-	(964,000)		-		(964,000)
1510-0880 CHEMICAL PUMP REPLACEMENT	(5,671)		(5,671)	(10,000)		-		(10,000)
1510-0882 WATER MAIN REPLACEMENT	-		-	(10,000)		-		(10,000)
1510-0883 BGA - UPGRADE WTP INSTRUMENTS	(17,813)		(17,813)			-		-
1510-0884 BGN -ONLINE INSTRUMENT UPGRADE	(8,560)		(8,560)			-		-
1510-0885 BGN - WTP FENCE REPLACEMENT	(12,297)		(12,297)	(20,000)		(43)		(20,000)
1510-0886 FIN - UPGRADE ALUM DOSING	-		-			-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1510-0887 FIN - LAKE EROSION CONTROL	(3,498)		(3,498)			-		-
1510-0888 FIN - ONLINE INSTRUMENTATION	(22,285)		(22,285)			-		-
1510-0889 FIN - WTP FENCE REPLACEMENT	(7,541)		(7,541)	(15,000)		(43)		(15,000)
1510-0890 TOC - ENCLOSE DAFF PLANT	-		-			-		-
1510-0891 TOC-UPGRADE ONLINE INSTRUMENTS	(13,916)		(13,916)			-		-
1510-0892 BGA-CCTV SURVEY INTERIOR TOWER	-		-			-		-
1510-0893 STANDPIPE STATION UPGRADES	(35,607)		(35,607)			(4,251)		(30,000)
1510-0894 BGA - EXPANSION WTP	-		-	(850,000)		-		(850,000)
1510-0895 BGN - STATIC MIXER	-		-	(30,000)		-		(30,000)
1510-0896 FIN - UPGRADE WTP (DAFF)	-		-	(2,000,000)		-		(2,000,000)
1510-0897 AUTOMATION QUALITY CONTROL	-		-	(200,000)		-		(200,000)
1511-0109 REC FACIL DONATION & OTHER COSTS	(1,569)		(1,569)			-		(1,613)
1511-0110 METER READING - BGN SHIRE	(88,589)		(88,589)			(25,126)		(70,673)
1511-0111 METER READING PRINTING & POSTA	(16,709)		(16,709)			(13,557)		(13,908)
1511-0113 METER READING TELEPHONE	(203)		(203)			(56)		(770)
1511-0130 PURCHASE OF WATER - BGA	(38,214)		(38,214)			(11,621)		(13,908)
1511-0135 PURCHASE OF WATER - BGN	(25,805)		(25,805)			(40,224)		(41,415)
1511-0140 PURCHASE OF WATER - FIN	(50,293)		(50,293)			(40,891)		(54,087)
1511-0145 PURCHASE OF WATER - TOC	(10,408)		(10,408)			(7,007)		(13,187)
1511-0150 WATER TREATMENT - OP EXP - BGA	(132,473)		(132,473)			(30,843)		(148,558)
1511-0151 WATER TREATMENT-BGA ELECTRICIT	(42,659)		(42,659)			-		(41,616)
1511-0152 WATER TREATMENT -BGA TELEPHONE	(2,148)		(2,148)			(412)		(3,849)
1511-0153 WATER TREATMENT -BGA INSURANCE	(10,939)		(10,939)			(12,234)	(997)	(12,233)
1511-0165 WATER TREATMENT - OP EXP - BGN	(141,924)		(141,924)			(38,906)		(152,061)
1511-0166 WATER TREATMENT-BGN ELECTRICIT	(28,009)		(28,009)			-		(20,808)
1511-0167 WATER TREATMENT -BGN TELEPHONE	(1,706)		(1,706)			(426)		(3,849)
1511-0168 WATER TREATMENT BGN- INSURANCE	(7,289)		(7,289)			(7,582)	910	(7,582)
1511-0180 WATER TREATMENT - OP EXP - FIN	(153,897)		(153,897)			(42,370)		(168,442)
1511-0182 WATER TREATMENT FIN-INSURANCE	(13,283)		(13,283)			(15,158)	(697)	(15,159)
1511-0183 WATER TREATMENT-FIN ELECTRICIT	(37,620)		(37,620)			(5,696)		(41,616)
1511-0184 WATER TREATMENT -FIN TELEPHONE	(561)		(561)			(151)		(978)
1511-0195 WATER TREATMENT - OP EXP - TOC	(168,436)		(168,436)			(28,966)		(180,000)
1511-0196 WATER TREATMENT -TOC TELEPHONE	(611)		(611)			(155)		(936)
1511-0197 WATER TREATMENT-TOC ELECTRICIT	(44,611)		(44,611)			(6,578)		(52,020)
1511-0198 WATER TREATMENT-TOC -INSURANCE	(15,469)		(15,469)			(17,486)	(632)	(17,486)
1511-0230 PUMPING STATIONS - OP EXP BGA	(30,326)		(30,326)			(5,862)		(28,125)
1511-0231 PUMPING STATIONS - OP EXP BGN	(18,108)		(18,108)			(1,501)		(15,762)
1511-0232 PUMPING STATIONS OP EXP FIN	(8,335)		(8,335)			(9,380)		(17,720)
1511-0233 PUMPING STATIONS OP EXP TOC	(13,680)		(13,680)			(4,942)		(13,393)
1511-0270 RETIC & METERS - OP EXP - BGA	(14,630)		(14,630)			(8,013)		(26,992)
1511-0285 RETIC & METERS - OP EXP - BGN	(66,283)		(66,283)			(19,122)		(63,771)
1511-0300 RETIC & METERS - OP EXP - FIN	(94,547)		(94,547)			(9,926)		(75,000)
1511-0315 RETIC & METERS - OP EXP - TOC	(54,463)		(54,463)			(9,135)		(46,000)
1511-0320 CYBLES MAINTENANCE	1		1			-		(103)
1511-0330 WATER NEW CONNECTIONS (INC MET	(43,797)		(43,797)			(14,699)		(45,000)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1511-0340 WATER SAMPLING / MONITORING	(17,939)		(17,939)			(4,717)		(12,000)
1511-0355 WATER SUPPLY INTEREST ON LOANS	-		-			-		(42,898)
1511-0398 AUTOMATE CENTRALISED METER READ	-	(744,000)	(744,000)		(744,000)	-		(744,000)
1512-0105 BANK & GOVT CHARGES	(7,600)		(7,600)			-		(7,907)
1512-0130 HOUSING TOC WATER BLDG MTCE	(224)		(224)			-		(2,627)
1512-0131 HOUSING TOC WATER INSURANCE	-		-			-	822	-
1512-0155 SELLING COSTS - HIGH SEC WATER	-		-			-		-
4110-2026 WATER SUPPLIES TRANSFER TO RESERVE	(1,156,082)	1,156,082	0		1,156,082	-	(204,288)	647,691
4210-2545 WATER MAINS RETIC & METERS - DEPCN	(321,786)		(321,786)			-		(325,004)
4240-2545 WATER TREATMENT WORKS - DEPCN	(297,950)		(297,950)			-		(300,930)
4250-2504 WATER HOUSING TOC - DEPCN	(6,969)		(6,969)			-		(7,039)
WSCAPEXP WATER SUPPLIES CAPITAL EXPENDITURE	-		-	4,813,000		-		-
WATER SUPPLIES REVENUE	4,276,555	62,918	4,339,472		62,918	2,598,656	204,882	8,509,418
4110-1000-0001 WATER CHARGES - BGA	457,102		457,102			550,280	99,656	550,280
4110-1000-0002 WATER CHARGES - BGN	298,633		298,633			274,052	(29,757)	274,052
4110-1000-0003 WATER CHARGES - FIN	569,024		569,024			551,111	(31,860)	551,111
4110-1000-0004 WATER CHARGES - TOC	664,733		664,733			614,917	(55,928)	614,917
4110-1000-0005 WATER CHARGES - NON RATEABLE	51,777		51,777			55,438	6,143	55,438
4110-1080 LESS WATER CHARGES WRITTEN OFF	(874)		(874)			(1,048)	-	(3,000)
4110-1082 LESS WATER CHARGES D/DEBT EXPENSE	-		-			-		(5,000)
4110-1095 LESS WATER PENSION REBATE - BGN	(83,703)		(83,703)			-		(87,500)
4110-1500 WATER CONSUMPTION - BGN SHIRE	1,075,477		1,075,477			156,045		750,000
4110-1501 WATER - STANDPIPE SALES	11,453		11,453			2,487		3,572
4110-1502 WATER CONNECTION FEES - GST FREE	38,557		38,557			10,651		24,690
4110-1503 WATER DELIVERIES INCOME	25,133		25,133			6,396		17,651
4110-1504 SALE OF HIGH SECURITY WATER	248,443		248,443			331,860	281,860	331,860
4110-1506 WATER - RENT ON COUNCIL HOUSES	3,380		3,380			780		3,380
4110-1507 WATER - DISCONNECTION FEE	65		65			-		500
4110-1509 WATER SUNDRY INCOME - INC GST	-		-			-		2,000
4110-1511 LEGAL COST RECOVERY	-		-			-		(2,000)
4110-1512 PRIVATE WORKS INCOME - WATER	-		-			-		500
4110-1601 SECT. 64 CONT. WATER - BGA	12,319		12,319			-		-
4110-1602 SECT. 64 CONT. WATER - BER	3,736		3,736			-		-
4110-1603 SECT. 64 CONT. WATER - FIN	23,188		23,188			-		-
4110-1604 SECT. 64 CONT. WATER - TOC	8,343		8,343			-		-
4110-1611 SECT. 64 CONT. WATER PURCHASE - BGA	4,800		4,800			-		-
4110-1612 SECT. 64 CONT. WATER PURCHASE - BER	-		-			-		-
4110-1613 SECT. 64 CONT. WATER PURCHASE - FIN	5,400		5,400			-		-
4110-1614 SECT. 64 CONT. WATER PURCHASE - TOC	-		-			-		-
4110-1700 WATER LOAN PROCEEDS	-		-			-		1,500,000
4110-1840 INTEREST ON INVESTMENTS	186,563		186,563			-		198,309
4110-1926 WATER TRANSFER FROM RESERVE	-	62,918	62,917		62,918	-	(62,918)	-
4110-1927 SECT 64 CONT. - TRANSFER TO RESERVE	-		-			-		-
4110-1951 WATER CHARGES PENSION SUBSIDY	46,301		46,301			45,686	(2,314)	45,686

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
4110-1954 GRANT - DROUGHT WORKS	-		-			-		-
4110-1955 GRANT - SAFE & SECURE WATER	-		-			-		3,050,000
4240-4710 WATER DEPCN CONTRA	626,705		626,705			-		632,972
WSCAPINC WATER SUPPLIES CAPITAL INCOME	-		-			-		-
	(0)		(0)	-		1,913,021	(0)	0
SEWERAGE SERVICES EXPENSE	(3,168,612)		(3,168,612)	-		(232,036)	10,680	(4,051,628)
1610-0105 SEWERAGE ADMIN CHARGE - ADMINI	(183,900)		(183,900)			-		(183,900)
1610-0106 SEWER ADMIN CHARGE - ENGINEERI	(278,100)		(278,100)			-		(278,100)
1610-0117 SEWERAGE SERVICE - RENTAL CONT	(45,000)		(45,000)			-		(45,000)
1610-0155 SEWER WRITE OFF BAD DEBTS	-		-			-		(1,000)
1610-0400 OCCUPATIONAL HEALTH & SAFETY	(1,174)		(1,174)			-		-
1610-0504 OFFICE EQUIP/FURN NON CAPITAL	-		-			-		(500)
1610-0512 PUMP REPLACEMENT	(54,867)		(54,867)	(30,000)		-		(30,000)
1610-0526 SEWER MAIN UPGRADES - TOCUMWAL	(27,618)		(27,618)	(100,000)		-	20,000	(80,000)
1610-0527 UPGRADE AMENITIES AT ALL STP	(3,641)		(3,641)			-		-
1610-0550 BGN - STP FENCE	(9,319)		(9,319)			-		-
1610-0551 TOC - FENCE REPLACEMENT	(6,281)		(6,281)	(20,000)		(128)		(20,000)
1610-0552 FIN - STP FENCE	(12,067)		(12,067)			-	(10,000)	(10,000)
1610-0590 BGN SEWER MAIN UPGRADES	-		-	(30,000)		-		(30,000)
1610-0595 FIN SEWER MAIN UPGRADES	(244)		(244)			(8,558)	(20,000)	(20,000)
1610-0600 TOC SEWER MAIN UPGRADES	(97)		(97)			-		-
1610-0610 AC MAIN RENEWALS	-		-	(200,000)		-		(200,000)
1610-0621 BGA UPGRADE PUMP STATION	-		-	(20,000)		-		(20,000)
1610-0655 BGN UPGRADE PUMP STATIONS	-		-			-		-
1610-0658 SPARE PUMPS FOR LOW PRESS SYS	-		-	(20,000)		-		(20,000)
1610-0705 FIN UPGRADE PUMP STATIONS	(3,470)		(3,470)	(10,000)		-		(10,000)
1610-0707 SEAL ACCESS TO STW & TRUCK WAS	-		-			-		-
1610-0708 TOC-REFURBISH CONCRETE WORK	(58,655)		(58,655)	(20,000)		-	20,000	-
1610-0743 UPGRADE SEWER TELEMTRY	(48,142)		(48,142)	(5,000)		(11,162)	(20,000)	(25,000)
1610-0852 IMPROVE EMBANKMENT OF THE PONDS	-		-			-		-
1610-0881 BGN - REFURBSH CONCRETE WORK, TRICKLE FILTER, STP, CHANNEL	-		-			-		-
1610-0882 BGN - REPLACE PUMP STATION LIDS, INSTALL HOLDING BRACKETS	-		-			-		-
1610-0883 FIN - GRAVEL POND BANKS	-		-	(10,000)		-		(10,000)
1610-0884 FIN - REFURBISH CONCRETE WORK	(61,586)		(61,586)	(20,000)		(30)	6,948	(13,052)
1610-0890 BGA-DESILT PRIMARY POND	(11,806)		(11,806)			(6,948)	(6,948)	(6,948)
1610-0891 BGN-DESILT SLUDGE LAGOON	(32,615)		(32,615)			-		-
1610-0892 BGA-MINOR REPAIR/REPLACE	-		-	(10,000)		-		(10,000)
1610-0893 BGN-MINOR REPAIR/REPLACE	-		-	(20,000)		-		(20,000)
1610-0895 FIN-MINOR REPAIR/REPLACE	-		-	(30,000)		-		(30,000)
1610-0897 TOC-MINOR REPAIR/REPLACE	-		-	(20,000)		-		(20,000)
1610-0898 BGN - POND FENCING	(9,035)		(9,035)	(10,000)		-	10,000	-
1610-0899 FIN - DESILT PRIMARY POND	(12,627)		(12,627)			-		-
1610-0900 FIN - UPGRADE PUMP STATION	-		-			-		-
1610-0901 NEW DRYING BED	-		-			-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1610-0902 BGA - REPLACE ELECTRICAL CABINET	(1,310)		(1,310)	(10,000)		-		(10,000)
1610-0903 BGN - REPLACE DIGESTOR ROOF	-		-			-		-
1610-0904 FIN - REPLACE DIGESTOR ROOF	-		-			-		-
1610-0905 BGN - REPLACE ELECTRICAL CABINET	-		-	(15,000)		-		(15,000)
1610-0906 TOC - TRICKLE FILTER ARM	(3,954)		(3,954)			-		-
1610-0907 TOC - ACCESS WISE COURT PS	-		-			-		-
1610-0908 BGN -REFURBISH IRRIGATION AREA	-		-	(15,000)		-		(15,000)
1610-0909 BGN - UPGRADE DIGESTOR	-		-	(50,000)		-		(50,000)
1610-0910 FIN - DESILT SLUDGE LAGOON	-		-	(15,000)		(3,210)		(15,000)
1610-0911 FIN - REPLACE ELECTRICAL CABIN	-		-	(15,000)		-		(15,000)
1610-0912 FIN-ODOR INVESTIGATE/ MITIGATE	-		-	(50,000)		-		(50,000)
1610-0913 TOC - REPLACE ELECTRICAL CABIN	-		-	(15,000)		-		(15,000)
1611-0109 RECREATION FACILITIES DONATION	(1,052)		(1,052)			-		(900)
1611-0110 SEWER TREATMENT - OP EXP - BGA	(12,729)		(12,729)			(6,602)		(7,881)
1611-0111 SEWER TREATMENT BGA INSURANCE	(226)		(226)			(275)	37	(275)
1611-0112 SEWER TREATMENT-BGA ELECTRICIT	(278)		(278)			-		-
1611-0113 SEWER TREATMENT -BGA TELEPHONE	(69)		(69)			(19)		(156)
1611-0125 SEWER TREATMENT - OP EXP - BGN	(95,945)		(95,945)			(24,834)		(87,569)
1611-0126 SEWER TREATMENT - BGN ELECTRICITY	(3,906)		(3,906)			-		-
1611-0127 SEWER TREATMENT -BGN INSURANCE	(2,992)		(2,992)			(3,044)	910	(3,044)
1611-0128 SEWER TREATMENT BGN -TELEPHONE	(1,520)		(1,520)			(374)		(3,329)
1611-0129 SEWER - EFFLUENT RE-USE - BGN	(6,170)		(6,170)			(377)		(5,563)
1611-0140 SEWER TREATMENT - OP EXP - FIN	(86,675)		(86,675)			(20,755)		(95,296)
1611-0141 SEWER TREATMENT -FIN INSURANCE	(2,911)		(2,911)			(2,962)	1,096	(2,962)
1611-0142 SEWER TREATMENT-FIN ELECTRICIT	(11,797)		(11,797)			(2,599)		(15,866)
1611-0143 SEWER TREATMENT FIN- TELEPHONE	(2,018)		(2,018)			(14)		(364)
1611-0144 SEWER - EFFLUENT RE-USE - FIN	(19,228)		(19,228)			(5,959)		(6,387)
1611-0155 SEWER TREATMENT - OP EXP - TOC	(125,996)		(125,996)			(29,033)		(107,349)
1611-0156 SEWER TREATMENT -TOC INSURANCE	(3,321)		(3,321)			(3,395)	870	(3,396)
1611-0157 SEWER TREATMENT-TOC ELECTRICIT	(22,026)		(22,026)			(2,473)		(21,224)
1611-0158 SEWER TREATMENT -TOC TELEPHONE	(225)		(225)			(56)		(593)
1611-0159 SEWER - EFFLUENT RE-USE - TOC	(30,024)		(30,024)			(7,067)		(22,150)
1611-0170 RETIC - OP EXP - BGA	(9,736)		(9,736)			(2,601)		(12,500)
1611-0171 RETIC OP EXP ELECTRICITY -BGA	(14,289)		(14,289)			(128)		(19,351)
1611-0185 RETIC - OP EXP - BGN	(18,830)		(18,830)			(4,153)		(31,113)
1611-0186 RETIC OP EXP - ELECTRICITY BGN	(7,729)		(7,729)			(154)		(16,022)
1611-0200 RETIC - OP EXP - FIN	(22,284)		(22,284)			(3,068)		(35,440)
1611-0201 RETIC OP EXP ELECTRICITY - FIN	(12,874)		(12,874)			(3,042)		(18,415)
1611-0215 RETIC - OP EXP - TOC	(32,735)		(32,735)			(4,750)		(31,100)
1611-0216 RETIC OP EXP ELECTRICITY - TOC	(23,577)		(23,577)			(4,532)		(22,161)
1611-0230 PUMPING STATIONS OP EXP BGA	(89,670)		(89,670)			(17,020)		(88,496)
1611-0231 PUMPING STATIONS OP EXP BGN	(35,021)		(35,021)			(8,144)		(39,561)
1611-0232 PUMPING STATIONS OP EXP FIN	(55,173)		(55,173)			(13,176)		(56,147)
1611-0233 PUMPING STATIONS OP EXP TOC	(93,904)		(93,904)			(14,186)		(67,892)
1611-0234 LOW PRESSURE SYSTEM - BGA	(6,140)		(6,140)			(2,116)		(10,500)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1611-0235 LOW PRESSURE SYSTEM - BGN	(287)		(287)			(73)		(4,121)
1611-0236 LOW PRESSURE SYSTEM - FIN	(67)		(67)			-		(2,988)
1611-0237 LOW PRESSURE SYSTEM - TOC	(8,284)		(8,284)			(1,051)		(9,684)
1611-0250 SEWERAGE CONNECTIONS - SHIRE	(6,740)		(6,740)			(2,385)		(16,175)
1611-0340 SEWER SAMPLING / MONITORING	(7,633)		(7,633)			(6,973)		(8,448)
1611-0341 RAISING OF SEWER MANHOLD LIDS	(2,690)		(2,690)			-		(15,247)
1611-0342 TOCUMWAL CCTV	(30,959)		(30,959)			-		(39,561)
1612-0105 BANK & GOVT CHARGES	(7,500)		(7,500)			-		(7,803)
1612-0155 BGN TRUCK WASH OPERATING EXPEN	(307)		(307)			-		(567)
1612-0156 BGN TRUCK WASH ELECTRICITY	(417)		(417)			(15)		(603)
1612-0157 BGN TRUCK WASH - TELEPHONE	(311)		(311)			(85)		(375)
1612-0160 BGN TRUCK WASH MTCE	(5,457)		(5,457)			(549)		(1,133)
1612-0170 FIN TRUCK WASH OPERATING EXPEN	(10,203)		(10,203)			(2,734)		(3,709)
1612-0171 FIN TRUCK WASH - ELECTRICITY	(1,398)		(1,398)			(447)		(2,185)
1612-0172 FIN TRUCK WASH - TELEPHONE	(401)		(401)			(109)		(458)
1612-0175 FIN TRUCK WASH MTCE	(2,196)		(2,196)			(589)		(2,060)
1612-0182 FIN TRUCK WASH AVDATA PUMP	(142)		(142)			-		-
1612-0501 FIN TRUCKWASH RESTART NSW	(515,882)		(515,882)			(83)	-	-
5110-2026 SEWER SERVICES TRANSFER TO RESERVE	(239,861)		(239,861)			-	7,767	0
5110-3700 Internal Loan 385 Receivable-Current	-		-			-		282,405
5110-3750 Loan 387 Receivable - Current	-		-			-		(1,500,000)
5210-2550 SEWER MAINS RETIC - DEPCN	(371,882)		(371,882)			-		(375,601)
5240-2550 SEWER TREATMENT WORKS - DEPCN	(208,565)		(208,565)			-		(210,651)
5250-2500 SEWER PLANT & EQUIP DEPCN	(20,200)		(20,200)			-		(20,402)
5250-2502 SEWER EQUIPMENT DEPCN	(10,605)		(10,605)			-		(10,711)
5280-2500 TRUCKWASH - DEPCN	(52)		(52)			-		(51)
SEWERCAPEXP SEWERAGE SERVICES CAPITAL EXPENDITURE	-		-	760,000		-		-
SEWERAGE SERVICES REVENUE	3,168,612		3,168,612			2,145,057	(10,680)	4,051,628
5110-1000-0001 SEWER CHARGES - BGA	458,198		458,198			506,951		443,832
5110-1000-0002 SEWER CHARGES - BGN	263,672		263,672			268,142		267,193
5110-1000-0003 SEWER CHARGES - FIN	559,018		559,018			566,494		574,170
5110-1000-0004 SEWER CHARGES - TOC	666,490		666,490			657,036		662,687
5110-1000-0005 SEWER CHARGES - NON RATEABLE	64,892		64,892			70,940		62,985
5110-1000-0006 SEWER CHARGES - LOW PRESSURE SEWER CHG	-		-			-		16,350
5110-1000-0007 SEWER VOLUME CHARGE - NONRESIDENTIAL	-		-			-		-
5110-1000-0009 SEWER TRADE WASTE CHARGES	-		-			-		-
5110-1080 LESS SEWER CHARGES WRITTEN OFF	(39)		(39)			(6)		(2,000)
5110-1082 LESS SEWER CHARGES D/DEBT EXPENSE	-		-			-		(3,500)
5110-1095 LESS SEWER PENSION REBATE - SHIRE	(80,566)		(80,566)			-		(86,000)
5110-1500 SEWER CONNECTION FEES - GST FREE	11,999		11,999			2,671		10,506
5110-1501 SEWER SUNDRY INCOME - INC.GST	5,728		5,728			-		-
5110-1502 DISPOSAL OF SEPTAGE INCOME	22,249		22,249			4,784	581	4,784
5110-1503 SEWER SUNDRY INCOME - GST FREE	-		-			-		1,000
5110-1504 TOC SEWER EFFLUENT REUSE	-		-			-		1,681

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
5110-1505 BGN SEWER EFFLUENT REUSE	-		-			-		-
5110-1601 SECT. 64 CONT. SEWER - BGA	3,472		3,472			-		-
5110-1602 SECT. 64 CONT. SEWER - BER	-		-			-		-
5110-1603 SECT. 64 CONT. SEWER - FIN	-		-			-		-
5110-1604 SECT. 64 CONT. SEWER - TOC	-		-			-		-
5110-1700 INTEREST INCOME - INTERNAL LOAN 385	-		-			-		42,898
5110-1750 LOAN 387 INTEREST INCOME	-		-			-		-
5110-1840 INTEREST ON INVESTMENTS	187,959		187,959			-		192,658
5110-1926 SEWER TRANSFER FROM RESERVE	-		-			-	(30,188)	1,173,289
5110-1928 SECT 64 CONT SEWER RESERVE TRANSFER	0		0			-		-
5110-1950 ALTERNATE ENERGY SUPPLY GRANT	-		-			-		-
5110-1951 SEWER CHARGES PENSION SUBSIDY	44,605		44,605			43,865		47,500
5210-4810 SEWER DEPCN CONTRA	611,304		611,304			-		617,416
5280-1500 TRUCK WASH (AVDATA) INCOME	20,961		20,961			5,850	597	5,850
5280-1950 Restart NSW Fixing Country Truckwash	328,670		328,670			18,330	18,330	18,330
SEWERCAPINC SEWERAGE SERVICES CAPITAL INCOME	-		-			-		-
	(256,371)	(221,617)	(477,988)	-	(221,617)	(183,724)	(82,500)	(866,330)
PUBLIC LIBRARIES EXPENSE	(588,761)	(21,617)	(610,378)	-	(21,617)	(190,614)	(6,000)	(1,086,593)
1710-0105 LIBRARY BLDG MTCE - BGA	(1,422)		(1,422)			(163)		(1,030)
1710-0120 LIBRARY BLDG MTCE - BGN	(1,461)		(1,461)			(199)		(1,030)
1710-0125 LIBRARY BLDG MTCE - FINLEY	(2,412)		(2,412)			(6,986)	(4,926)	(6,986)
1710-0140 LIBRARY BLDG MTCE - TOC	(606)		(606)			(40)		(1,030)
1710-0145 LIBRARY OFFICE FURN/EQUIP MTCE	(3,285)		(3,285)			(5,718)	4,926	(5,376)
1710-0150 LIBRARY ADMIN CHARGES	(111,500)		(111,500)			-		(111,500)
1710-0165 LIBRARY PRINTING & STATIONERY	(8)		(8)			(133)		(824)
1710-0166 LIBRARY ADVERTISING	(289)		(289)			(190)		(520)
1710-0170 LIBRARY TELEPHONE	(2,619)		(2,619)			(727)	330	(3,103)
1710-0171 LIBRARY POSTAGE	(1,159)		(1,159)			(330)	(330)	(330)
1710-0175 LIBRARY SUNDRY EXPENSES	(7,093)		(7,093)			(3,118)	(1,058)	(3,118)
1710-0180 LIBRARY SALARIES & ALLOWANCES	(216,067)		(216,067)			(53,511)		(211,000)
1710-0190 LIBRARY TRAVEL & ALLOWANCES	(7,449)		(7,449)			(341)		(3,121)
1710-0192 LIBRARY STAFF TRAINING	(10,835)		(10,835)			(2,461)		(4,682)
1710-0194 LIBRARY CONFERENCES & SEMINARS	(551)		(551)			(1,736)	(696)	(1,736)
1710-0195 LIBRARY RATES	(7,347)		(7,347)			(7,504)	2,180	(7,504)
1710-0196 LIBRARY INSURANCE	(10,991)		(10,991)			(13,425)	1,037	(13,425)
1710-0197 LIBRARY SOFTWARE OP COSTS	(13,057)		(13,057)			(9,894)		(10,302)
1710-0200 LIBRARY BOOKS MTCE	(1,996)		(1,996)			-		(2,060)
1710-0210 LIBRARY ELECTRICITY	(11,640)		(11,640)			(1,260)		(22,369)
1710-0211 LIBRARY CONNECTIVITY	(14,998)		(14,998)			(12,270)	(6,089)	(12,270)
1710-0215 LIBRARY CLEANING	(14,656)		(14,656)			(33,256)	(4,330)	(16,178)
1710-0230 LIBRARY PURCHASE OF PERIODICAL	(4,714)		(4,714)			(11,515)	(8,914)	(11,515)
1710-0234 LIBRARY YOUTH ACTIVITES	-		-			-		(500)
1710-0235 LIBRARY SPEC. PROJ. OPERATING	(3,580)	(11,617)	(15,197)		(11,617)	-		(19,917)
1710-0236 INTER LIBRARY LOAN FEES	(45)		(45)			-		(200)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1710-0239 LIBRARY BOOKS CLUBS	-		-			-		(1,000)
1710-0242 SENIORS WEEK EXPENSES	-		-			-		(600)
1710-0243 ONLINE DATABASE SUBSCRIPTIONS	(8,501)		(8,501)			(11,050)		(12,878)
1710-0244 LITERARY LUNCH/WRITING FESTIVAL	(754)		(754)			-		(1,000)
1710-0245 TECH SAVY SENIORS GRANT EXP	(466)		(466)			-		-
1710-0247 SYDNEY MYER FOUNDATION						(1,818)	(1,818)	(1,818)
1710-0500 LIBRARY CAR PARK UPGRADE	-	(10,000)	(10,000)		(10,000)	-		(10,000)
1710-0501 BGA - REPAINTING LIBRARY	-		-	(15,000)		-		(15,000)
1710-0505 TOC - LIBRARY EXTENSION SCCF1	-		-	(250,000)		(1,475)		(250,000)
1710-0510 TOC - LIBRARY EXTENSION FITOUT	-		-	(200,000)		-		(200,000)
1710-0525 LIBRARY PURCHASE OF BOOKS	(26,139)		(26,139)			(7,459)	7,914	(17,086)
1710-0530 LIBRARY OTHER ASSETS	(3,025)		(3,025)			-	4,000	-
1710-0532 LIBRARY AUDIO VISUAL / CDS	(4,802)		(4,802)			(4,034)		(8,000)
1710-0535 LIBRARY PURCHASE OF E-BOOKS	-		-			-	1,774	(1,339)
6100-2502 LIBRARY EQUIPMENT DEPCN	(8,989)		(8,989)			-		(9,079)
6100-2504 LIBRARY BLDG DEPCN	(64,640)		(64,640)			-		(65,286)
6100-2518 LIBRARY BOOKS DEPCN	(21,665)		(21,665)			-		(21,881)
LIBRARYCAPEXP LIBRARIES CAPITAL EXPENDITURE	-		-	465,000		-		-
PUBLIC LIBRARIES REVENUE	332,390	(200,000)	132,390	-	(200,000)	6,890	(76,500)	220,263
6100-1501 LIBRARY SUNDRY INCOME INCL GST	974		974			54		2,500
6100-1502 FRIENDS OF THE LIBRARY	1,000		1,000			-		500
6100-1503 LIBRARY ROOM HIRE CHARGES	970		970			149		300
6100-1504 LIBRARY DONATION	1,000		1,000			20		-
6100-1820 LIBRARY FEES INCLUDING GST	3,050		3,050			247		3,152
6100-1821 LIBRARY FINES GST FREE	202		202			346		1,051
6100-1822 INTER LIBRARY LOAN FEES	210		210			75		209
6100-1823 BERRIGAN SHIRE BOOK CLUBS	625		625			-		1,051
6100-1827 SALE OF DENISON STREET BUILDING	-		-			-		-
6100-1950 LIBRARY SERVICE GRANTS	31,765		31,765			-		31,000
6100-1951 LIBRARY LOCAL SPECIAL PROJECTS GRANT	8,094		8,094			-		7,000
6100-1953 LITERARY LUNCH/WRITING FESTIVAL GRANT	-		-			-		-
6100-1954 LIBRARY TRAINEESHIP WAGE SUBSIDY	-		-			-		-
6100-1955 SENIORS WEEK GRANT PROGRAM	-		-			6,000	6,000	6,000
6100-1958 LIBRARY INFRASTRUCTURE GRANT	200,000	(200,000)	-	200,000	(200,000)	-		-
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	82,500		82,500	250,000		-	(82,500)	167,500
6100-1963 Library Service Other Grants	2,000		2,000			-		-
LIBRARYCAPINC LIBRARIES CAPITAL INCOME	-		-	(450,000)		-		-
	(744,059)	(388,354)	(1,132,413)		(388,354)	(130,645)	(9,292)	(934,626)
COMMUNITY AMENITIES EXPENSE	(745,586)	(388,354)	(1,133,940)		(388,354)	(130,645)	(9,292)	(934,626)
1316-0125 SENIOR CITIZENS CTR - BLDG MTC	(3,324)		(3,324)			-		-

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1316-0345 SENIOR CITIZEN CTR - INSURANCE	(449)		(449)			(547)	(547)	(547)
1316-0375 SENIOR CITZ - RATES	-		-			-		-
1420-0000 PUBLIC CONVENIENCE CLEANING	(211,969)		(211,969)			(51,807)	(8,860)	(150,722)
1420-0001 PUBLIC CONVENIENCES BLDG MTCE	(11,458)		(11,458)			(2,838)		(20,000)
1420-0113 PUBLIC CONVEN. - ELECTRICITY	(2,145)		(2,145)			(385)		(4,162)
1420-0114 PUBLIC CONVENIENCES -INSURANCE	(1,367)		(1,367)			(1,348)	1,565	(1,348)
1420-0125 PUBLIC CONVENIENCES RENTAL FIN	(8,196)		(8,196)			-	8,860	-
1714-0105 BERRIGAN HALL BLDG MTCE	(1,329)		(1,329)			(74)		(2,060)
1714-0106 BERRIGAN HALL RISK MGT	-		-			-		-
1714-0111 BERRIGAN HALL - INSURANCE	(6,617)		(6,617)			(8,054)	581	(8,054)
1714-0112 BERRIGAN HALL GRANT	(7,860)		(7,860)			(7,860)		(7,860)
1714-0119 FIN SCHOOL OF ARTS REFURB	(9,056)	(379,199)	(388,255)		(379,199)	(1,974)		(379,199)
1714-0122 FINLEY MEMORIAL HALL BLDG MTCE	(3,501)		(3,501)			(782)		(2,163)
1714-0123 FIN MEMORIAL HALL - INSURANCE	(9,586)		(9,586)			(17,986)	(5,501)	(17,986)
1714-0124 FIN MEMORIAL HALL - GRANT	(7,860)		(7,860)			(7,860)		(7,860)
1714-0125 TOCUMWAL HALL BLDG MTCE	(12,834)		(12,834)			(71)		(2,163)
1714-0130 TOCUMWAL HALL - INSURANCE	(5,303)		(5,303)			-	6,971	-
1714-0142 TOCUMWAL HALL GRANT	(4,280)		(4,280)			(4,280)		(4,280)
1714-0143 TOCUMWAL HALL CLUB GRANT	(1,527)		(1,527)			-		-
1714-0145 RETREAT HALL BLDG MTCE	(1,053)		(1,053)			(265)		(1,030)
1714-0150 RETREAT HALL - INSURANCE	(1,469)		(1,469)			(1,788)	1,229	(1,788)
1714-0167 BGN CWA HALL BLDG MTCE	(1,610)		(1,610)			(39)		(1,030)
1714-0168 BGN CWA HALL - INSURANCE	(677)		(677)			(822)	21	(822)
1714-0170 PUBLIC HALLS VARIOUS	(3,081)		(3,081)			(2,402)		-
1715-0135 TOCUMWAL RAILWAY BLDG MTCE	(487)		(487)			-		(1,030)
1715-0137 TOC RAILWAY STATION INSURANCE	(1,407)		(1,407)			(1,715)	(362)	(1,715)
1715-0138 FINLEY RAILWAY BLDG MTCE	(438)		(438)			-		-
1715-0140 COMMUNITY AMENITIES ADMIN CHAR	(83,100)		(83,100)			-		(83,100)
1718-0224 MASTER PLAN CREEK WALK	-	(4,500)	(4,500)		(4,500)	(17,580)	(13,080)	(17,580)
1718-0227 RAILWAY PARK TOILETS	(123,160)		(123,160)			(169)	(169)	(169)
1718-0228 FINLEY LAKE TOILETS	(8,907)		(8,907)			-		-
1718-0229 SWING BRIDGE DECK REPAIR	(345)	(4,655)	(5,000)		(4,655)	-		(4,655)
3900-2504 PUBLIC CONVENIENCES DEPCN	(31,916)		(31,916)			-		(32,235)
6200-2504 PUBLIC HALLS DEPRECIATION	(179,275)		(179,275)			-		(181,068)
COMMAMENCAPEX COMMUNITY AMENITIES CAPITAL EXPENDITURE	-		-			-		-
HALLSCAPEXP PUBLIC HALLS CAPITAL EXPENDITURE	-		-			-		-
COMMUNITY AMENITIES REVENUE	1,527		1,527			-		-
6200-1602 FIN School of Arts - Contrib. Aircon	-		-			-		-
6200-1951 Lalaly Hall Volunteer Grant	-		-			-		-
6200-1952 RETREAT HALL VOLUNTEER GRANT	-		-			-		-
6200-1953 RETREAT HALL FRRR GRANT	-		-			-		-
6200-1954 RETREAT HALL CBP GRANT	-		-			-		-
6200-1955 TOWN BEACH TOILETS	-		-			-		-
6200-1956 TOCUMWAL MEMORIAL HALL CLUB GRANTS	1,527		1,527			-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
COMMAMENCAPINC COMMUNITY AMENITIES CAPITAL INCOME	-		-			-		-
	(971,721)	(886,811)	(1,858,532)	152,934	(886,811)	(1,490,974)	(365,765)	(2,106,332)
RECREATION EXPENSE	(1,135,313)	(3,313,748)	(4,449,061)	784,134	(3,313,748)	(1,491,174)	(1,248,892)	(5,932,770)
1717-0110 BAROOGA SPORTS COMP- INSURANCE	(5,731)		(5,731)			(7,062)	(299)	(7,062)
1717-0112 BAROOGA SPORTS COMP GRANT	(11,618)		(11,618)			(12,000)		(12,000)
1717-0113 RECREATION FACILITIES DONATION	(5,750)		(5,750)			-		(7,283)
1717-0120 BAROOGA SPORTS COMP BLDG MTCE	(584)		(584)			(285)		(5,151)
1717-0121 BGA SPORTS COMP RISK M'MENT	(180)		(180)			-		-
1717-0130 BERRIGAN SPORTS COMP INSURANCE	(8,461)		(8,461)			(10,623)	821	(10,623)
1717-0132 BERRIGAN SPORTS COMP GRANT	(10,751)		(10,751)			(12,000)		(12,000)
1717-0140 BERRIGAN SPORTS COMP BLDG MTCE	(2,552)		(2,552)			(396)		(2,163)
1717-0141 BGN SPORTS COMP RISK M'MENT	(77)		(77)			(3,800)	(3,800)	(3,800)
1717-0150 FINLEY REC RESERVE - INSURANCE	(6,323)		(6,323)			(7,685)	3,447	(7,685)
1717-0152 FINLEY REC RESERVE GRANT	(11,444)		(11,444)			(12,000)		(12,000)
1717-0155 FIN REC RES PLAYGROUND MTCE	(100)		(100)			(2,035)	(1,355)	(2,035)
1717-0160 FINLEY REC RESERVE BLDG MTCE	(1,357)		(1,357)			(1,681)		(2,576)
1717-0161 FIN REC RESERVE RISK M'MENT	-		-			(750)	(750)	(750)
1717-0170 FINLEY SHOW GROUND - INSURANCE	(8,683)		(8,683)			(10,583)	(4,341)	(10,583)
1717-0172 FINLEY SHOW GROUND GRANT	(14,009)		(14,009)			(12,000)		(12,000)
1717-0180 FINLEY SHOW GROUNDS BLDG MTCE	(3,624)		(3,624)			(93)		(3,691)
1717-0181 FINLEY SHOW GROUND RISK M'MENT	-		-			-		-
1717-0191 TOC REC RESERVE - INSURANCE	(8,894)		(8,894)			(4,687)	7,070	(4,687)
1717-0192 TOC REC RESERVE GRANT	(11,363)		(11,363)			(12,000)		(12,000)
1717-0194 TOC REC RES PLAYGROUND MTCE	(203)		(203)			(1,095)	(415)	(1,095)
1717-0200 TOC REC RESERVE BLDG MTCE	(1,580)		(1,580)			(1,419)		(2,060)
1717-0201 TOC REC RESERVE RISK M'MENT	(9,260)		(9,260)			-		-
1717-0229 TOC - REC RES TOILETS RENO	(8,523)		(8,523)			-		-
1717-0230 BGN POWER UPGRADE PRMF	(1,327)		(1,327)			-		-
1717-0232 BGA - HORSE DAY YARDS	-	(4,700)	(4,700)		(4,700)	(6,700)	(2,000)	(6,700)
1717-0233 BGN - PAINT OLD CHANGE-ROTUNDA	(23)	(4,977)	(5,000)		(4,977)	-		(4,977)
1717-0235 TOC-CRICKET NET RETAINING WALL	(20,773)		(20,773)			(3,522)	(3,522)	(3,522)
1717-0236 BGN - NETBALL COURTS SCCF1						(176,816)	(182,934)	(182,934)
1717-0237 TOC - NETBALL & CRICKET SCCF2						-	(497,541)	(497,541)
1717-0238 BGN - SPORTSG LIGHTING SCCF2						-	(107,807)	(107,807)
1718-0000 PARKS & GARDENS MAINTENANCE	(338,416)		(338,416)			(48,578)		(372,117)
1718-0050 FINLEY - LOCO DAM PARK	(6,134)		(6,134)			(351)	(351)	(351)
1718-0060 TOC CREEK WALK HONORIARIUM	-		-			-		(2,000)
1718-0099 PARKS & GARDEN EXP SHIRE	-		-			-		-
1718-0110 TREE WORKS - BGN	(15,960)		(15,960)			-		-
1718-0111 TREE WORKS - BGA	-		-			-		-
1718-0112 TREE WORKS - TOC	-		-			-		-
1718-0113 TREE WORKS - FIN	-		-			(5,200)	(5,200)	(5,200)
1718-0116 MINOR PARKS GARDEN ELECTRICITY	(9,787)		(9,787)			(1,254)		(19,768)
1718-0117 MINOR PARK & GARDENS INSURANCE	(1,471)		(1,471)			(2,447)	(1,635)	(2,447)

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1718-0185 ALEXANDER GARDEN COMPETITION	(570)		(570)			-		(618)
1718-0207 TOCUMWAL BOAT RAMP IMPROVEMENTS	(9)		(9)			-		-
1718-0215 FINLEY SKATE PARK SCCF1	-	(50,000)	(50,000)	(211,800)	(50,000)	(163,786)	50,000	(211,800)
1718-0220 TOCUMWAL SKATE PARK	(490)		(490)			-		-
1718-0225 BGA BOTANICAL GARDENS TOILETS	(196)		(196)			-		-
1718-0230 TOC FORESHORE CONSULTANT	-	(32,005)	(32,005)		(32,005)	-		(32,005)
1718-0231 LIONS PARK TOC CBP UPGRADE	(74,602)		(74,602)			(8,802)	(8,802)	(8,802)
1718-0232 BAROOGA FORESHORE CONSULANT	(17,506)		(17,506)			-		-
1718-0233 FINLEY RAILWAY PARK CONSULTANT	(16,680)		(16,680)			-		-
1718-0234 BGA FORESHORE ADVENT PARK SCCF1	(16,619)		(16,619)	(150,000)		(132,453)		(150,000)
1718-0235 BGA FORESHORE PARK SCCF2						-	(489,478)	(489,478)
1718-0500 TOC FORESHORE STAGED DEVELOP	(31,809)	(3,222,066)	(3,253,875)		(3,222,066)	(826,790)		(3,222,066)
1718-0501 RUSSEL CRT OPEN SPACE	-		-	(25,000)		(2,281)		(25,000)
6500-2500 RECREATION RESERVES PLANT & EQUIPMENT DEPCN	(707)		(707)			-		(714)
6500-2502 RECREATION RESERVES OTHER STRUCTURES DEPCN	(96,758)		(96,758)			-		(97,726)
6500-2518 RECREATION RESERVES BUILDINGS DEPCN	(272,397)		(272,397)			-		(275,121)
6600-2500 PARKS & GARDENS DEPCN	(11,211)		(11,211)			-		(11,323)
6600-2518 PARKS & GARDENS DEPCN	(70,801)		(70,801)			-		(71,509)
PARKSCAPEXP PARKS AND RECREATION AREAS CAPITAL EXPENDITURE	-		-	1,170,934		-		-
RECRESERVECAPEXP RECREATION RESERVES CAPITAL EXPENDITURE	-		-			-		-
RECREATION REVENUE	163,592	2,426,937	2,590,529	(631,200)	2,426,937	200	883,127	3,826,438
6500-1315 TOCUMWAL FOOTBALL NETBALL CLUB LEASE	486		486			-		525
6500-1600 BGN - NETBALL CLUB CONTRIBUTION SCCF1	-		-	20,000		-		20,000
6500-1949 BGA REC RESERVE PROJECT CONTRIBUTION	-		-			-		-
6500-1955 BGN Netball Upgrade Grant - SCCF1	60,368		60,368	182,934		-	(60,368)	122,566
6500-1956 BGN REC RES Lighting - SCCF2 GRANT						-	59,170	59,170
6500-1957 TOC NETBALL & CRICKET SCCF2 GRANT						-	497,541	497,541
6500-1963 FINLEY SHOWGROUND GRANT	2,294		2,294			-		1,115
6500-1967 FIN RECREATION RESERVE PRMF GRANT	(19,630)		(19,630)			-		-
6600-1501 SECT.94 PUBLIC OPEN SPACE BAROOGA	1,320		1,320			-		-
6600-1502 SECT.94 PUBLIC OPEN SPACE BERRIGAN	-		-			-		-
6600-1503 SECT.94 PUBLIC OPEN SPACE FINLEY	660		660			-		-
6600-1504 SECT.94 PUBLIC OPEN SPACE TOCUMWAL	-		-			-		-
6600-1505 SECT 94 PUBLIC OPEN SPACE RES TRN	-		-			-		-
6600-1601 TOC FORESHORE COMMITTEE CONTRIB	-	300,000	300,000		300,000	-		300,000
6600-1821 USER CHARGES - TOC FORESHORE RES	200		200			200	200	200
6600-1963 TOC FORESHORE GRANT	-	2,126,937	2,126,937		2,126,937	-		2,126,937
6600-1964 LIONS PARK CBP UPGRADE	15,000		15,000			-		-
6600-1965 Skatepark - FIN Grant SCCF1	53,394		53,394	161,800		-	(53,394)	108,406
6600-1966 BGA Foreshore Playground - SCCF1	49,500		49,500	150,000		-	(49,500)	100,500
6600-1967 BGA Foreshore Playground - SCCF2						-	489,478	489,478
PARKSCAPINC PARKS AND RECREATION AREAS CAPITAL INCOME	-		-	(943,000)		-		-
RECRESERVECAPINC RECREATION RESERVES CAPITAL INCOME	-		-	(202,934)		-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
	(285,055)	(14,900)	(299,955)	-	(14,900)	(103,959)	267	(308,310)
SWIMMING POOL EXPENSE	(381,908)	(14,900)	(396,808)	-	(14,900)	(103,959)	(395,088)	(857,283)
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	(16,005)		(16,005)			-		(28,080)
1716-0115 BER SWIMMING POOL OPERATE EXP.	(16,416)		(16,416)			(295)		(26,786)
1716-0116 BER SWIMMING POOL INSURANCE	(1,021)		(1,021)			(1,263)	(15)	(1,263)
1716-0117 FIN SWIMMING POOL OPERATE EXP.	(16,085)		(16,085)			(110)		(26,786)
1716-0118 FINLEY POOL LIFEGUARDS PAYS	(18,325)		(18,325)			-		(36,240)
1716-0119 TOC SWIMMING POOL OPERATE EXP.	(11,669)		(11,669)			(48)		(17,686)
1716-0120 FIN SWIMMING POOL INSURANCE	(1,181)		(1,181)			(1,432)	98	(1,432)
1716-0121 TOCUMWAL POOL LIFEGUARDS PAYS	(18,342)		(18,342)			-		(28,080)
1716-0122 POOL LIFEGUARD UNIFORMS/ROSTER	(756)		(756)			-		(3,695)
1716-0123 TOC POOL INSURANCE	(856)		(856)			(1,040)	184	(1,040)
1716-0135 SWIMMING POOL BLDG MTCE - BGN	(866)		(866)			(195)		(5,202)
1716-0137 SWIMMING POOL BLDG MTCE - FINL	(1,900)		(1,900)			(300)		(5,202)
1716-0139 SWIMMING POOL BLDG MTCE - TOCU	(839)		(839)			(84)		(5,202)
1716-0150 SWIMMING POOLS - RISK M'MENT	(1,844)		(1,844)			-		-
1716-0155 POOL WATER TREATMENT EXPENSES	(44,452)		(44,452)			(794)		(36,931)
1716-0156 SUPERVISOR SALARY	-		-			-		(23,753)
1716-0505 SWIMMING POOL CAPITAL - BERRIG	(2,000)	(14,900)	(16,900)		(14,900)	-		(14,900)
1716-0506 BGN - SWIMMING POOL SCCF2						-	(395,355)	(395,355)
1716-0510 SWIMMING POOL CAPITAL - FINLEY	(50,505)	-	(50,505)		-	-		-
1716-0515 SWIMMING POOL CAPITAL - TOCUMWAL	-		-	(20,000)		-		(20,000)
1716-0520 BGN - PRMF Grant Expenditure	-		-			-		-
6400-2500 SWIMMING POOL OTHER STRUCUTURES DEPCN	(67,230)		(67,230)			-		(67,902)
6400-2504 SWIMMING POOL BUILDINGS DEPCN	(13,216)		(13,216)			-		(13,348)
POOLCAPEXP SWIMMING POOLS CAPITAL EXPENDITURE	-		-	20,000		-		-
SWIMMING POOL REVENUE	96,853		96,853			-	395,355	548,973
6400-1828 USER CHARGES - SWIMMING POOLS	39,849		39,849			-		72,493
6400-1829 RECOVERIES FOR LIFEGUARDS	57,004		57,004			-		81,125
6400-1951 BGN POOL PRMF GRANT	-		-			-		-
6400-1952 BGN Swimming Pool - SCCF2						-	395,355	395,355
POOLCAPINC SWIMMING POOLS CAPITAL INCOME	-		-			-		-
	32,196		32,196			(1,340)		-
QUARRIES & PITS EXPENSE	(30,893)		(30,893)			(1,340)		(92,686)
1812-0105 PINE LODGE PIT OPERATING EXPEN	(27,459)		(27,459)			(1,340)		(89,217)
6920-2505 QUARRIES & PIT REMEDIATION - DEPCN	(2,929)		(2,929)			-		(2,959)
6920-2508 QUARRIES - DEPCN	(505)		(505)			-		(510)
QUARRIES & PITS REVENUE	63,089		63,089			-		92,686
6920-1500 PINE LODGE PIT REVENUE	-		-			-		92,686

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
6920-1505 PINE LODGE PIT REVENUE CONTRA	60,046		60,046			-		-
6920-1510 OTHER GRAVEL PITS REVENUE	3,043		3,043			-		-
	(6,048,992)	(1,054,126)	(7,103,118)	-	(1,054,126)	(608,558)	(109,490)	(7,401,593)
SHIRE ROADS EXPENSE	(9,218,406)	(1,253,186)	(10,471,592)	-	(1,253,186)	(916,667)	(104,112)	(10,445,989)
0011-0000 RURAL SEALED ROADS - MAINTENANCE	(478,841)		(478,841)			(82,971)		(410,854)
0013-0000 RURAL UNSEALED ROADS - MAINTENANCE	(688,797)		(688,797)			(118,241)		(585,477)
0021-0000 OTHER URBAN SEALED ROADS - MAINTENANCE	(728,113)		(728,113)			(226,973)		(557,558)
0023-0000 OTHER URBAN UNSEALED ROADS - MAINTENANCE	(52,916)		(52,916)			(11,844)		(64,904)
1414-0105 STREET & GUTTER CLEANING	(182,045)		(182,045)			(34,270)		(171,326)
1414-0110 RUBBISH COLLECTION BEACH AREAS	(76,460)		(76,460)			(849)		(34,306)
1905-0100 TOWN ENTRY - BAROOGA	(25,368)	(14,632)	(40,000)		(14,632)	(63,880)	(49,248)	(63,880)
1905-0200 TOWN ENTRY - BERRIGAN	(4,978)	(6,049)	(11,027)	(80,000)	(6,049)	-		(86,049)
1905-0300 TOWN ENTRY - FINLEY	(59,716)	(103,669)	(163,385)		(103,669)	(17,250)		(103,669)
1905-0400 TOWN ENTRY - TOCUMWAL	(126,779)	(3,221)	(130,000)		(3,221)	-		(3,221)
1910-0187 RESEAL BRUCE BIRREL DR TOC	-		-	(5,000)		-		(5,000)
1910-0244 RESEAL FRANKS RD BGA	-		-	(3,600)		-		(3,600)
1910-0316 RESEAL DENISON ST FIN	-	(49,900)	(49,900)		(49,900)	-		(49,900)
1910-0357 R/S McALLISTER ST 216-679	-	(12,789)	(12,789)		(12,789)	-		(12,789)
1910-0364 R/S HILL ST 0- 70	-	(2,268)	(2,268)		(2,268)	-		(2,268)
1910-0365 R/S HILL ST 70-392	-	(7,245)	(7,245)		(7,245)	-		(7,245)
1910-0366 R/S HILL ST 392-492	-	(3,300)	(3,300)		(3,300)	-		(3,300)
1910-0576 RESEAL BROWNE ST TOC	-	(1,572)	(1,572)		(1,572)	-		(1,572)
1910-0623 RESEAL WIRUNA ST - BGA	-		-	(3,514)		-		(3,514)
1910-0632 RESEAL HUGHES ST - BGA	-		-	(8,386)		-		(8,386)
1910-0633 RESEAL NANGUNIA ST BGA	-		-	(2,832)		-		(2,832)
1910-0702 RESEAL BAROOGA ST BGN	(12,187)		(12,187)			-		-
1910-0705 RESEAL COBRAM ST BGN	-		-	(6,000)		-		(6,000)
1910-0711 RESEAL DROHAN ST BGN	-		-	(3,549)		-		(3,549)
1910-0712 RESEAL DRUMMOND ST BGN	(8,372)		(8,372)	(1,337)		-		(1,337)
1910-0723 RESEAL MITCHELL ST BGN	(3,768)		(3,768)			-		-
1910-0813 RESEAL FINLEY ST FINLEY	(6,474)		(6,474)			-		-
1910-0822 RESEAL MURRAY ST FINLEY	-		-	(23,398)		-		(23,398)
1910-0827 RESEAL TOCUMWAL ST FINLEY	(40)	(13,995)	(14,035)		(13,995)	-		(13,995)
1910-0828 RESEAL TONGS ST FINLEY	(4,182)		(4,182)			-		-
1910-0833 RESEAL WELLS ST FINLEY	(3,727)		(3,727)			-		-
1910-0839 RESEAL TUPPAL ST	(5,000)		(5,000)			-		-
1910-0857 RESEAL ULUPNA ST FINLEY	-	(2,769)	(2,769)		(2,769)	-		(2,769)
1910-0917 RESEAL DENILQUIN ST TOC	(6,198)		(6,198)			-		-
1910-0924 RESEAL HANNAH ST TOC	(3,327)		(3,327)			-		-
1910-0925 RESEAL HENNESSY ST TOC	(4,898)		(4,898)			-		-
1910-0937 RESEAL MURRAY ST TOC	(10,440)		(10,440)			-		-
1910-0942 RESEAL SUGDEN ST TOC	-		-	(4,085)		-		(4,085)
1910-0979 RESEAL BOYD ST	-		-	(9,625)		-		(9,625)
1910-0980 RESEAL CALAWAY ST TOC	(4,670)		(4,670)			-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1910-0981 RESEAL BALL CRT TOC	-		-	(5,000)		-		(5,000)
1911-0009 RESEAL COLDWELLS RD	-	(2,884)	(2,884)		(2,884)	-		(2,884)
1911-0156 RESEAL VARIOUS INTERSECTIONS A	(39,263)	(737)	(40,000)		(737)	-		(737)
1911-0159 RESEAL KELLYS RD	-	(9,954)	(9,954)		(9,954)	-		(9,954)
1911-0212 RESEAL COBRAM RD	(14,949)	(3,400)	(18,349)		(3,400)	(10)		(3,400)
1911-0218 RESEAL WOOLSHED RD 17950-18059	-		-	(43,929)		-		(43,929)
1911-0302 RESEAL WOOLSHED ROAD 40-2562	-	(7,409)	(7,409)		(7,409)	-		(7,409)
1911-0303 RESEAL TUPPAL ROAD	-	(5,807)	(5,807)		(5,807)	-		(5,807)
1911-0307 RESEAL LOGIE BRAE RD	(36,661)		(36,661)			-		-
1911-0308 RESEAL MELROSE RD 4950-7250	(33,684)		(33,684)			-		-
1911-0309 RESEAL MURRAY ST TOCUMWAL	(160)		(160)			-		-
1911-0310 RESEAL OAKENFALL RD 0-3924	(43,675)	(6,555)	(50,230)		(6,555)	-		(6,555)
1911-0311 RESEAL OLD TOC RD 1907-2913	(11,183)	(27,183)	(38,366)		(27,183)	-		(27,183)
1911-0312 RESEAL PINEY RD 4576-6594	(32,109)		(32,109)			-		-
1911-0313 RESEAL PINEY RD 00-2400	(20)	(54,783)	(54,803)		(54,783)	-		(54,783)
1911-0314 RESEAL STH COREE RD 2459-3708	(23,530)	(40,754)	(64,284)		(40,754)	-		(40,754)
1911-0315 RESEAL STH COREE RD 0-1742	-		-	(40,250)		-		(40,250)
1912-0020 RESHEET RUWOLTS RD	-		-	(205,000)		(67,675)	45,430	(159,570)
1912-0035 RESHEET CRAIGS RD	(119,778)		(119,778)			-		-
1912-0066 RESHEET WAIT-A-WHILE RD	(11,965)		(11,965)			-		-
1912-0071 RESHEET SULLIVANS RD	-		-			-		-
1912-0073 RESHEET DUNCANS RD	(20,825)		(20,825)			-		-
1912-0093 RESHEET MARDENOORA RD	(59,761)		(59,761)			-		-
1912-0100 RESHEET SANDHILLS RD	(98,060)		(98,060)			-		-
1912-0113 RESHEET MARANTELLIS RD	(3,301)		(3,301)			-		-
1912-0121 FIRE BREAKS - RURAL UNSEALED R	(16,180)		(16,180)			-		-
1912-0138 RESHEET HAYFIELDS RD	(67,258)		(67,258)			-		-
1912-0184 RESHEET JONES RD	(27,009)		(27,009)	(50,000)		-		(50,000)
1912-0201 RESHEET BOXWOOD RD	(12,490)		(12,490)			-		-
1912-0237 RESHEET PHILLIPS RD	(741)		(741)			-		-
1912-0242 RESHEET EDNIES RD YARRAWONGA	-		-			(12,019)	(45,430)	(45,430)
1913-0552 HARRIS ST - FLYNN ST HAYES ST	(8,876)		(8,876)			-		-
1913-0554 CHANTER ST - RAILWAY TO JERSEY	-		-			-		-
1913-0703 BRUNKER ST	(120,880)		(120,880)			-		-
1913-0706 WILLIAM ST - HAMPDEN ST TO EAS	(53,903)		(53,903)			-		-
1913-0823 DRUMMOND ST-RAILWAY TO DROHAN	(36,958)		(36,958)			-		-
1913-0825 TONGS ST - HAMILTON TO 400M	(9,856)		(9,856)			-		-
1913-0827 TOCUMWAL ST - FINLEY	-		-	(41,000)		-		(41,000)
1913-0841 JERILDERIE ST- HORSFALL TO NANG	(1,600)	(18,400)	(20,000)		(18,400)	-		(18,400)
1913-0842 JERILDERIE ST - NANGUNIA TO ORR	-	(16,000)	(16,000)		(16,000)	-		(16,000)
1913-0845 MCALLISTER ST - HEADFORD TO OSB	-	(59,209)	(59,209)		(59,209)	-		(59,209)
1913-0932 JERSEY ST - CHANTER - TUPPAL	(570)		(570)			-		-
1913-0934 TOWN BEACH RD - TOC	-		-	(137,000)		-		(137,000)
1914-0077 BUSHFILEDS RD 00-5KM	-		-	(175,000)		-		(175,000)
1914-0090 BARNES RD-MAXWELL TO STH COREE	(128,967)	(177,147)	(306,114)	(65,000)	(177,147)	-		(242,147)

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1914-0092 PINEY RD - BENDS SECTION	(201,195)		(201,195)	(10,000)		(945)		(10,000)
1914-0123 OLD ADCOCKS RD BROWNS RD TO ROCKS	(17,267)		(17,267)			-		-
1914-0300 HEAVY PATCHING (BUDGET ONLY)	-		-	(300,000)		-		(300,000)
1914-0316 YARRAWONGA RD 00 to 2676	(371,586)		(371,586)	(35,000)		-		(35,000)
1914-0317 YARRAWONGA RD 20607-22607	-		-	(30,000)		-		(30,000)
1914-0576 BROWNS RD - SH17 TO OLD ADCOCK	(4,219)		(4,219)			-		-
1914-0584 BROUGHANS RD - 3500M to 5500M	(41,356)		(41,356)			-		-
1914-0587 PLUMPTON RD - TONGS TO HUESTONS	(20,714)		(20,714)			-		-
1914-0588 LOWER RIVER RD	(394,982)		(394,982)			-		-
1914-0589 SILO RD - TUPPAL RD TO SH17	-		-			-		-
1914-0590 TUPPAL RD - LEVEE SECT	(159,036)	(245,137)	(404,173)		(245,137)	(100,737)		(245,137)
1914-0591 WOOLSHED RD 65M STH CARRUTHERS	-		-	(150,000)		-		(150,000)
1914-0592 YARRAWONGA RD 23608-23710	(15,341)		(15,341)	(20,000)		-		(20,000)
1914-0593 CROSBIES RD	(302,227)		(302,227)			(126)	(126)	(126)
1914-0594 CROSBIES RD 01.-2.7	-		-	(155,000)		-		(155,000)
1914-0595 CROSBIES RD 4.4-5.7	-		-	(20,000)		-		(20,000)
1914-0597 HOWE ST - TONGS TO PLUMPTONS	-	(5,677)	(5,677)		(5,677)	-		(5,677)
1914-0598 JAMES CRT - LOWER RIVER RD	(41,760)		(41,760)			-		-
1914-0599 PEPPERTREE RD - WOOLSHED RD	(37,686)	(45,104)	(82,790)	(100,000)	(45,104)	-		(145,104)
1914-0600 STRATHVALE RD - MR356-MR564	(14,541)		(14,541)	(1,102,000)		(3,559)		(1,102,000)
1915-0176 RURAL ADDRESSING EXPENSE	(212)		(212)			-		-
1915-0513 CLEARZONES - ROADSIDE HAZARD	(57,978)		(57,978)	(150,000)		(3,652)		(150,000)
1916-0105 K&G MTCE & REPAIRS	(27,140)		(27,140)			(1,118)		(15,968)
1916-0822 MURRAY ST - HEADFORD TO OSBORNE (TP)	-		-			-		-
1916-0826 DRUMMOND ST RAILWAY-DROHAN ST	(35,653)		(35,653)			-		-
1916-0838 TOC TOWN ENTRIES - DEAN ST	(36,009)		(36,009)			-		-
1916-0839 HAMPDEN ST & MURRAY HUT DR	(3,260)		(3,260)			-		-
1916-0841 JERILDERIE ST - HORSFALL TO NA	-		-			(6,031)	(9,166)	(9,166)
1916-0842 JERILDERIE ST - NANGUNIA TO OR	-		-			(33,150)	(45,021)	(45,021)
1916-0845 MCALLISTER ST - HEADFORD TO OS	-		-			-		-
1916-0846 DENISON ST - WOLLAMAI- WARMATT	(30)		(30)			-		-
1916-0847 TOCUMWAL ST - WOLLAMAI-WARMATT	(103)		(103)			-		-
1916-0848 TOCUMWAL ST - TIPPAL TO WOLLAMAI	-		-	(72,000)		-		(72,000)
1916-0932 JERSEY ST CHANTER - TUPPAL	-		-			-		-
1917-0105 FOOTPATH MTCE & REPAIRS	(24,336)		(24,336)			(4,103)		(15,453)
1917-0517 STREET FURNITURE - VARIOUS	(1,365)		(1,365)	(10,000)		(3,084)		(14,000)
1917-0541 NEW FOOTPATHS - VARIOUS LOCATIONS	(3,913)	(27,150)	(31,063)	(35,000)	(27,150)	-		(72,150)
1917-0554 FOOTPATH PROVISION OF PRAM CRO	(1,045)		(1,045)			(156)	(156)	(156)
1917-0664 MURRAY ST HEADFORD TO OSBOURNE	4,887	(46,629)	(41,742)		(46,629)	(22,192)		(46,629)
1917-0665 BRUTON ST END TO ANTHONY AVE	(87,797)		(87,797)			-		-
1917-0667 LAWSON DR BGA	-	(39,920)	(39,920)		(39,920)	-		(39,920)
1917-0668 NANGUNIA ST BGA	(25,062)	(12,938)	(38,000)	(63,200)	(12,938)	(64,645)		(76,138)
1917-0669 CARTER ST BGN	(19,361)		(19,361)			-		-
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)

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1917-0672 WALKING TRACK TO PUMPS BEACH	(32,289)		(32,289)			(395)	(395)	(395)
1917-0673 WALKING TRACK - QUICKS RD	-	(60,000)	(60,000)		(60,000)	-		(60,000)
1917-0674 TOCUMWAL WALKING PATH SCCF1	-		-	(180,500)		(445)		(180,500)
1917-0675 HAYES ST BGN	-		-	(3,000)		-		(3,000)
1917-0676 TONGS WALKING TRACK - FIN	-		-	(10,000)		-		(10,000)
1917-0677 TONGS ST - COREE TO MURRAY FIN	-		-	(30,000)		-		(30,000)
1918-0105 STREET LIGHTING - Operations	(102,161)		(102,161)			(21,333)		(78,889)
1918-0106 STREET LIGHTING - ELECTRICITY	(73,590)		(73,590)			(15,006)		(147,737)
1918-0515 STREET LIGHTING IN TOWNS	-		-			-		(20,000)
1919-0105 ROADS & INFRASTRUCTURE ADMIN C	(1,017,600)		(1,017,600)			-		(1,017,600)
1922-0105 BUS SHELTERS ROUTINE MTCE & RE	(487)		(487)			(8)		(1,545)
7060-1615 DEVELOPER CONTRIBUTION - ASSETS	18,000		18,000			-		-
7060-2510 DEPCN - URBAN ROADS SEALED	(418,847)		(418,847)			-		(423,035)
7070-2510 DEPCN - URBAN ROADS UNSEALED	-		-			-		-
7100-2510 DEPCN - RURAL SEALED ROADS	(1,323,706)		(1,323,706)			-		(1,336,943)
7100-2610 DEPCN - RURAL BRIDGES	(30,199)		(30,199)			-		(30,501)
7150-2510 DEPCN - REGIONAL ROADS	(449,955)		(449,955)			-		(454,455)
7150-2610 DEPCN - REGIONAL BRIDGES	(61,206)		(61,206)			-		(61,818)
7150-2620 DEPCN - CULVERTS	(19,039)		(19,039)			-		(19,229)
7200-2510 DEPCN - RURAL UNSEALED ROADS	-		-			-		-
7300-2510 KERB & GUTTER DEPCN	(169,377)		(169,377)			-		(171,071)
7500-2510 FOOTPATH DEPCN	(66,155)		(66,155)			-		(66,817)
FOOTPATHSCAPEXP FOOTPATHS CAPITAL EXPENDITURE	-		-	331,700		-		-
K&GCAPEXP KERB & GUTTER CAPITAL EXPENDITURE	-		-	72,000		-		-
RURALCONSCAPEXP RURAL SEALED CONSTRUCTION CAPITAL EXPENDITURE	-		-	2,312,000		-		-
RURALSEALEDCAPEXP RURAL SEALED RESEALS CAPITAL EXPENDITURE	-		-	84,179		-		-
RURALUNSEALEDCAPEXP RURAL UNSEALED RESHEET CAPITAL EXPENDITURE	-		-	255,000		-		-
TOWNSCAPECAPEXP TOWNSCAPE WORKS CAPITAL EXPENDITURE	-		-	80,000		-		-
URBANCONSCAPEXP URBAN ROADS CONSTRUCTION CAPITAL EXPENDITURE	-		-	76,326		-		-
URBANRESEALCAPEXP URBAN RESEALS CAPITAL EXPENDITURE	-		-	178,000		-		-
SHIRE ROADS REVENUE	3,169,414	199,060	3,368,474	-	199,060	308,109	(5,378)	3,044,396
7100-1500 RURAL ADDRESSING INCOME	278		278			49		-
7100-1550 ROADS SUNDRY INCOME	-		-			-		-
7100-1950 RURAL LOCAL ROADS GRANT (RLR) (FAG)	1,367,069		1,367,069			175,000		1,316,361
7100-1951 R2R ROADS TO RECOVERY GRANT	1,222,306		1,222,306			133,060		349,551
7100-1953 RFS HAZARD REDUCTION GRANT	-		-			-		10,302
7100-1954 RMS DISASTER RECOVERY FUNDING - FLOOD DAMAGE	374,252		374,252			-		-
7100-1955 LGSA GRANT - ROADSIDE VEGETATION	-		-			-		-
7100-1956 Connected Corridor Project Funding	-		-			-		-
7100-1957 Fixing Country Roads Grant	-		-	908,000		-		908,000
7100-1958 RMS SAFER ROADS PROGRAM	-		-			-		-
7150-1950 RAMROC Weed Control Funding	40,000		40,000			-		-
7300-1600 KERB & GUTTER REFUND	-		-			-		-
7300-1601 K&G BUCHANANS RD - WIRUNA TO HUGHES	-		-			-		-

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
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	1,440		1,440			-		-
7300-1668 K & G Jerilderie St - Horsfall to Na	-	40,000	40,000		40,000	-		40,000
7300-1669 K & G Jerilderie St - Nangunia to Or	-	33,200	33,200		33,200	-		33,200
7300-1670 K& G Jersey St	-	20,000	20,000		20,000	-		20,000
7300-1671 K&G JERILDERIE ST HORSFALL TO ORR	13,183		13,183			-		-
7300-1672 K&G CHANTER ST TOC	5,009		5,009			-		-
7300-1673 K&G DEAN ST TOC	13,275		13,275			-		-
7300-1951 K&G - RMS Funding	-		-			-	54,187	54,187
7500-1657 F/PATH MURRAY ST-BRUTON TO MURRAY HA	-	23,000	23,000		23,000	-		23,000
7500-1658 F/PATH LAWSON DR	-	17,000	17,000		17,000	-		17,000
7500-1660 F/PATH NANGUNIA ST BGA	-	9,860	9,860	30,000	9,860	-		39,860
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	-	16,000	16,000	10,000	16,000	-		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	1,565		1,565			-		-
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	17,972		17,972			-		-
7500-1861 Footpath Hennessy St Charlotte to Han	(1,233)		(1,233)			-		-
7500-1862 Footpath Jersey St Chanter to Tuppal	3,591		3,591			-		-
7500-1863 Footpath Cobram St Berrigan	142		142			-		-
7500-1950 FOOTPATHS - RTA FUNDING PAMP	-		-			-		-
7500-1951 Footpath Grant Incomce - SCCF1	59,565		59,565	180,500		-	(59,565)	120,935
7780-1950 RTA - BUS BAY GRANT REVENUE	-		-			-		-
7780-1952 DEPT TRANSPORT CPTIGS BUS STOP GRANT	2,000		2,000			-		-
7900-1950 STREET LIGHTING SUBSIDY	49,000		49,000			-		46,000
FOOTPATHSCAPINC FOOTPATHS CAPITAL INCOME	-		-	(220,500)		-		-
K&GCAPINC KERB & GUTTER CAPITAL INCOME	-		-			-		-
RURALCONSCAPINC RURAL SEALED CONSTRUCTION CAPITAL INCOME	-		-	(908,000)		-		-
RURALSEALEDAPINC RURAL SEALED RESEALS CAPITAL INCOME	-		-			-		-
RURALUNSEALEDAPINC RURAL UNSEALED RESHEET CAPITAL INCOME	-		-			-		-
TOWNSCAPECAPINC TOWNSCAPE WORKS CAPITAL INCOME	-		-			-		-
URBANCONSCAPINC URBAN ROADS CONSTRUCTION CAPITAL INCOME	-		-			-		-
URBANRESEALCAPINC URBAN RESEALS CAPITAL INCOME	-		-			-		-
	(177,180)	33,492	(143,688)	-	33,492	(27,892)	(43,272)	(162,759)
AERODROMES EXPENSE	(577,513)		(577,513)	-		(35,062)	268	(249,970)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1920-0115 BGN AERODROME GROUNDS MTCE	(4,561)		(4,561)			(929)		(2,060)
1920-0170 TOC AERODROME OPERATING EXPENS	(66,138)		(66,138)			(32,902)		(61,814)
1920-0171 TOC AERODROME - INSURANCE	(532)		(532)			(649)	704	(649)
1920-0172 LIBERATOR INSURANCE	(77)		(77)			(94)	19	(94)
1920-0175 TOC AERODROME BLDG MTCE	(666)		(666)			(34)		(3,091)
1920-0184 TOC AERO RUNWAY 18-36 HEAVY PA	(37,977)		(37,977)	(75,000)		-		(75,000)
1920-0190 AERODROME SUBDIVISION WORKS	(92,995)		(92,995)			(455)	(455)	(455)
1920-0200 AERODROME ADMIN CHARGES	(26,000)		(26,000)			-		(26,000)
7700-2026 AERODROME TRANSFER TO RESERVE	(318,065)		(318,065)	-		-		(50,000)
7700-2500 AERODROME EQUIPMENT DEPCN	-		-			-		-
7700-2504 AERODROME BLDG DEPCN	(9,090)		(9,090)			-		(9,181)
7700-2510 AERODROME RUNWAY DEPCN	(21,008)		(21,008)			-		(21,218)
7700-2520 AERODROME LAND IMPROVEMENTS DEPCN	(404)		(404)			-		(408)
AERODROMECAPEXP AERODROME CAPITAL WORKS EXPENDITURE	-		-	75,000		-		-
AERODROMES REVENUE	400,333	33,492	433,825		33,492	7,170	(43,540)	87,211
7700-1500 AERODROME SUNDRY INCOME TOC	5,838		5,838			1,460		6,500
7700-1502 AERODROME USER FEES INCOME	10,918		10,918			19,878	4,119	19,878
7700-1600 AERODROME MBFC CONTRIBUTION	-		-			-		-
7700-1827 AERODROME - SALE OF LAND	222,996		222,996			-		-
7700-1828 AERODROME - SALE OF LAND (MARGIN)	110,343		110,343			-		-
7700-1829 AERODROME - GST MARGIN REFUND	-		-			-		-
7700-1926 AERODROME TRANSFER FROM RESERVE	-		-			-		75,000
7700-1951 AERODROME CAPITAL GRANT	50,238	33,492	83,730		33,492	(14,167)	(47,659)	(14,167)
AERODROMECAPIINC AERODROME CAPITAL WORKS INCOME	-		-			-		-
	(3,674)		(3,674)			-		(7,608)
CAR PARKING EXPENSE	(7,604)		(7,604)			-		(7,608)
7750-2504 PARKING AREAS - DEPRECIATION EXPENSE	(7,604)		(7,604)			-		(7,608)
CAR PARKING REVENUE	3,930		3,930			-		-
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	3,930		3,930			-		-
	(83,655)	(266,345)	-		(266,345)	114,236	-	(266,345)
RMS EXPENSE	(1,184,119)	(266,345)	(1,450,464)		(266,345)	(286,691)	-	(1,322,345)
0015-0226 MR226 NANGUNIA ST & HUGHES ST	(18,527)		(18,527)			(843)	(843)	(843)
0015-0356 MR356 BERRIGAN - OAKLANDS RD	(116,654)		(116,654)			(5,929)	(5,929)	(5,929)
0015-0363 MR363 BERRIGAN - BAROOGA RD	(115,642)		(115,642)			(23,326)	(23,326)	(23,326)
0015-0550 MR550 TOCUMWAL - MULWALA RD	(247,311)		(247,311)			(29,788)	(29,788)	(29,788)
0015-0564 MR564 BERRIGAN - JERILDERIE RD	(28,257)		(28,257)			(7,038)	(7,038)	(7,038)
0015-0999 RTA MR BLOCK GRANT BUDGET ONLY	-		-			-	31,161	(674,839)
0015-9999 Block Grant - UNSPENT FUNDS	-	(266,345)	(266,345)		(266,345)	-	266,345	-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
1956-1000 RTA REGIONAL ROAD REPAIR BUDGET	-		-			-		(350,000)
1956-1012 MR550 REHAB/WIDEN 80.226 - 81.22	-		-			(437)	(437)	(437)
1956-1013 MR356 REHAB/WIDEN 30.00-32.51	(235,987)		(235,987)			-		-
1956-1016 MR226 FLOOD REPAIR	(5,593)		(5,593)			-		-
1956-1017 MR363 REHAB 8.937-9.93	(281,867)		(281,867)			(201,400)	(210,268)	(210,268)
1956-1018 MR363 REHAB 24.813-25.529	(134,281)		(134,281)			(1,777)	(2,350)	(2,350)
1956-1019 MR564 4047-4714						(16,154)	(17,527)	(17,527)
RMS REVENUE	1,100,464		1,450,464			400,927		1,056,000
7810-1950 RTA - M&I PROGRAM - BLOCK GRANT	998,000		998,000			250,000		531,000
7830-1950 RTA REHABILITATION WORKS FUNDING	102,464		102,464			150,927		175,000
RMSCAPINCOME - PART 7810-1950 BLOCK GRANT	-		350,000			-		350,000
	9,507	(12,784)	(3,277)		(12,784)	4,165	(1,350)	8,333
CARAVAN PARKS EXPENSE	(22,760)	(12,784)	(35,544)		(12,784)	(4,635)	(1,350)	(29,667)
2011-0105 TOC CARAVAN PARK OPERATING EXP	(830)		(830)			-		-
2011-0108 TOC CARAVAN PARK INSURANCE EXP	(1,674)		(1,674)			(2,041)	144	(2,041)
2011-0120 BGN CARAVAN PARK OPERATING EXP	(2,360)		(2,360)			(2,055)	(1,539)	(2,055)
2011-0125 BGN CARAVAN PARK - INSURANCE	(392)		(392)			(475)	45	(475)
2011-0126 BGN CARAVAN PARK DONATIONS EXP	-		-			-		-
2011-0135 BGN CARAVAN PARK BLDG MTCE	(137)		(137)			-		(2,060)
2011-0500 BGN -CARAVAN PARK RESEAL ROADS	(7,216)	(12,784)	(20,000)		(12,784)	(65)		(12,784)
8200-2504 CARAVAN PARK DEPCN	(10,151)		(10,151)			-		(10,252)
CARAVAN PARKS REVENUE	32,267		32,267			8,800		38,000
8200-1890 TOC CARAVAN PARK LEASE	32,267		32,267			8,800		38,000
8200-1895 BGN CARAVAN PARK LEASE	-		-			-		-
	(123,429)	(77,066)	(200,495)		(77,066)	(31,044)	(16,076)	(216,267)
TOURISM & AREA PROMOTION EXPENSE	(131,909)	(77,066)	(208,975)		(77,066)	(31,044)	(16,076)	(216,267)
2012-0120 TOC TOURISM INFO OPERATING EXP	-		-			(414)	(414)	(414)
2012-0122 TOC TOURISM INFO BLDG MTCE	(459)		(459)			-		-
2012-0124 TOC TOURISM INFO - INSURANCE	(711)		(711)			(866)	(866)	(866)
2012-0196 TOURISM STRATEGIC PLAN	(33,188)	(67,066)	(100,254)		(67,066)	(367)		(107,066)
2012-0197 REGIONAL TOURISM CONTRIBUTION - MRTB	(14,103)		(14,103)			(28,488)	(14,103)	(28,488)
2012-0198 TOURISM INITIATIVES	(817)		(817)			(217)		(11,000)
2012-0199 TOURISM ADMIN CHARGES	(33,100)		(33,100)			-		(33,100)
2012-0200 TOURISM EVENTS GRANTS	(28,480)		(28,480)			-		-
2012-0250 EVENT MARKETING TOOLS	(8,957)		(8,957)			-		(5,000)
2012-0251 SPORTS EVENT PROGRAM	-	(10,000)	(10,000)		(10,000)	-		(20,000)
2012-0300 TOC TOURISM INFO CENTRE	(2,549)		(2,549)			(693)	(693)	(693)
8300-2026 TOURISM EVENTS TRANSFER TO RESERVE	-		-			-		-
8300-2504 TOURISM INFO DEPCN	(9,545)		(9,545)			-		(9,640)
TOURISMCAPEXP TOURISM CAPITAL EXPENDITURE	-		-			-		-

FUN Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
TOURISM & AREA PROMOTION REVENUE	8,480		8,480			-		-
8300-1890 TOC TOURISM INFO - RENT	-		-			-		-
8300-1926 TOURISM EVENTS TRANSFER FROM RESERVE	8,480		8,480			-		-
8350-1500 TOC INFO CENTRE INCOME	-		-			-		-
8350-1501 TOC INFO CNTR GST FREE INCOME	-		-			-		-
TOURISMCAPINC TOURISM CAPITAL INCOME	-		-			-		-
	(540,594)		(540,594)			(104,225)	(1,163)	(477,575)
BUSINESS DEVELOPMENT EXPENSE	(545,594)		(545,594)			(104,225)	(1,163)	(483,880)
1213-0108 FRUIT FLY MITIGATION STRATEGY	(8,936)		(8,936)			-		(10,000)
2013-0122 MURRAY DARLING BASIN SPEAK UP	(1,000)		(1,000)			-		-
2013-0205 ECONOMIC DEVELOPMENT OFFICER	(117,068)		(117,068)			(24,387)		(129,900)
2013-0208 EDO - TRAVEL COSTS	(4,917)		(4,917)			(509)		(5,000)
2013-0210 ECONOMIC DEVEL. STAFF TRAINING/CONFERENCES	(670)		(670)			-		(2,000)
2013-0220 ECON DEV. WEBSITE SUBSCRIPTION ID DATA	(14,500)		(14,500)			(14,500)	500	(14,500)
2013-0240 ECON. DEV. OFFICER OFFICE EXPENSES	(289)		(289)			-		(1,000)
2013-0241 ECON. DEV. OFFICER - TELEPHONE	-		-			-		(833)
2015-0105 INDUSTRIAL & BUSINESS DEVELOPMENT	(19,954)		(19,954)			(223)		(24,210)
2015-0106 STUDENT ACCOMMODATION SPONSORSHIP	(5,000)		(5,000)			(5,000)	(999)	(5,000)
2015-0107 CONTRIBUTION TO RAMROC	(14,809)		(14,809)			(14,545)		(16,023)
2015-0108 TAFE BOOK SCHOLORSHIP	(1,000)		(1,000)			-		-
2015-0109 LOCAL GOVERNMENT SCHOLORSHIP	(598)		(598)			-		-
2015-0165 BUSINESS & ENVIRONMENT AWARDS	-		-			(5,386)		(18,727)
2015-0180 BUSINESS DEVELOPMENT ADMIN CHA	(98,600)		(98,600)			-		(98,600)
2015-0181 NSW RURAL DOCTORS NETWORK BURS	(3,000)		(3,000)			(3,000)		(3,300)
2015-0188 REGIONAL CAREERS FORUM	(2,889)		(2,889)			-		(6,242)
2015-0189 COBRAM & DIS FOODBANK DONATION	-		-			(5,000)		(5,000)
2015-0529 FIN SUBDIVISION - LEWIS CR	(106,025)		(106,025)			(664)	(664)	(664)
2016-0120 RISK MANAGEMENT - TRAINING	(1,328)		(1,328)			-		(3,641)
2016-0205 RISK MANAGEMENT - SALARIES	(125,232)		(125,232)			(25,956)		(117,771)
2016-0241 RISK MANAGEMENT - TELEPHONE	(203)		(203)			(56)		(1,040)
2016-0242 RISK MANAGEMENT - VEHICLE	(19,576)		(19,576)			(4,998)		(20,429)
8400-2027 ECONOMIC DEVELOPMENT TRANSFER TO RESERVE	-		-			-		-
BUSINESS DEVELOPMENT REVENUE	5,000		5,000			-		6,305
8400-1503 FHS-CAREERS FORUM REVENUE	-		-			-		-
8400-1505 BUSINESS & ENVIRONMENT AWARD DONATION	-		-			-		1,576
8400-1506 BUSINESS & ENVIRONMENT AWARD INCOME	-		-			-		4,729
8400-1507 TOCUMWAL INTER-MODEL CONTRIBUTIONS	-		-			-		-
8400-1508 BUSINESS DEVELOPMENT WORKSHOP	-		-			-		-
8400-1927 ECONOMIC DEVELOPMENT TRANSFER FROM RESERVE	-		-			-		-
8400-1951 NSW SMALL BUSINESS MONTH GRANT	5,000		5,000			-		-
	(22,726)		(22,726)			(7,996)	(40,000)	(40,000)
BENDIGO BANK EXPENSE	(32,841)		(32,841)			(7,996)	(52,000)	(52,000)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
2017-0120 BENDIGO BANK AGENCY TRAINING	(1,805)		(1,805)			-		-
2017-0205 BENDIGO BANK AGENCY	(31,036)		(31,036)			(7,996)	(52,000)	(52,000)
BENDIGO BANK REVENUE	10,115		10,115			-	12,000	12,000
8850-1330 BENDIGO BANK AGENCY COMMISSIONS	5,115		5,115			-	12,000	12,000
8850-1800 BENDIGO BANK SUNDRY INCOME	5,000		5,000			-		-
	(13,465)		(13,465)			(9,008)	239	(20,712)
SALEYARDS EXPENSE	(105,981)		(105,981)			(9,008)	239	(114,153)
2014-0115 SALEYARD OTHER OPERATING EXPEN	(1,993)		(1,993)			-		(2,060)
2014-0120 SALEYARD EQUIP MTCE	(43)		(43)			-		(103)
2014-0122 SALEYARD - INSURANCE	(7,319)		(7,319)			(8,917)	239	(8,917)
2014-0130 SALEYARD BLDG MTCE	(710)		(710)			(91)		(1,030)
2014-0145 SALEYARD ADMIN CHARGES	(3,400)		(3,400)			-		(3,400)
2014-0538 PUMP REPLACEMENT	-		-			-		(5,202)
8600-2026 SALEYARDS TRANSFER TO RESERVE	-		-			-		-
8600-2502 SALEYARD OFFICE EQUIP DEPCN	(1,818)		(1,818)			-		(1,836)
8600-2504 SALEYARD DEPCN	(90,698)		(90,698)			-		(91,605)
SALEYARDS REVENUE	92,516		92,516			-		93,441
8600-1926 SALEYARD TRANSFER FROM RESERVE	-		-			-		-
8600-4310 SALEYARD DEPCN CONTRA	92,516		92,516			-		93,441
	16,101	-	16,101		-	54,105	(3,340)	9,311
REAL ESTATE DEVELOPMENT EXPENSE	(5,460)	(350,000)	(355,460)		(350,000)	(6,285)	(3,340)	(356,286)
1200-2026 WORKS TRANSFER TO RESERVE	-	(350,000)	(350,000)		(350,000)	-		(350,000)
2015-0140 REAL ESTATE DEVELOPMENT- LEGAL	(1,500)		(1,500)			(2,200)	(2,200)	(2,200)
2015-0141 COMMERCIAL LAND - AGENTS FEES	(364)		(364)			(443)	(443)	(443)
2015-0145 REAL ESTATE DEVELOPMENT - RATE	(3,596)		(3,596)			(3,643)	(697)	(3,643)
BUSINESSDEVCAPEXP BUSINESS DEVELOPMENT CAPITAL WORKS EXPENDITURE	-		-			-		-
REAL ESTATE DEVELOPMENT REVENUE	21,561	350,000	371,561		350,000	60,390	-	365,597
1200-1926 WORKS TRANSFER FROM RESERVE	-		-			-		-
8710-1200 REAL ESTATE - GAIN ON DISPOSAL	-		-			-		-
8710-1826 RENTAL - OTHER REAL ESTATE INC. GST	21,561		21,561			14,935		15,597
8720-1894 FINLEY ST SUBDIVISION - DISPOSAL	-		-			45,455	45,455	45,455
8720-1895 FINLEY ST SUBDIVISION - RATE ADJUST.	-		-			-		-
8720-1926 REAL ESTATE DEVT - TFR TO RESERVE	-		-			-	(45,455)	(45,455)
8720-3800 INVENTORY - HELD FOR SALE	-		-			-		-
8720-3800 TOC HIGHWAY BLOCK DISPOSAL PROCEEDS	-	350,000	350,000		350,000	-		350,000
BUSINESSDEVCAPIINC BUSINESS DEVELOPMENT CAPITAL WORKS INCOME	-		-			-		-
	(17,043)	17,043	-		17,043	(23,218)		17,043
PRIVATE WORKS EXPENSE	(76,724)		(76,724)			(23,218)		(52,530)
2019-0155 WRITE OFF BAD DEBTS - P/WORKS	-		-			-		(3,121)

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
2020-0000 S/DR TECH SERV (BUDGET)	(70,835)		(70,835)			(21,488)		(41,208)
2030-0000 S/DR - CORP SERV (BUDGET)	(5,889)		(5,889)			(1,731)		(8,201)
PRIVATE WORKS REVENUE	59,681	17,043	76,724		17,043	-		69,573
8900-1501 PRIVATE WORKS TECH SERVICES INCOME	40,001	17,043	57,044		17,043	-		62,220
8900-1504 PRIVATE WORKS INCOME - SIGNS	-		-			-		-
8900-1505 PRIVATE WORKS TECH SERVICES GST FREE	14,856		14,856			-		-
8900-1511 PRIVATE WORKS CORP SERVICES INCOME	1,850		1,850			-		6,302
8900-1515 PRIVATE WORKS CORP SERVICES GST FREE	2,974		2,974			-		1,051
	4,959,836		4,959,836			4,836,133		5,148,831
RATE REVENUE	4,959,836		4,959,836			4,836,133		5,148,831
9100-1000 ORDINARY RATES - FARMLAND	1,835,988		1,835,988			1,881,374		1,911,513
9100-1001 ORDINARY RATES - RESIDENTIAL RURAL	340,615		340,615			349,469		347,985
9100-1002 ORDINARY RATES - RESIDENTIAL BGA	544,639		544,639			650,565		555,645
9100-1003 ORDINARY RATES - RESIDENTIAL BGN	329,302		329,302			414,227		344,219
9100-1004 ORDINARY RATES - RESIDENTIAL FIN	664,060		664,060			839,870		687,288
9100-1005 ORDINARY RATES - RESIDENTIAL TOC	739,060		739,060			948,893		748,963
9100-1006 ORDINARY RATES - BUSINESS BGA	92,580		92,580			-		97,790
9100-1007 ORDINARY RATES - BUSINESS BGN	74,820		74,820			-		79,166
9100-1008 ORDINARY RATES - BUSINESS FIN	157,217		157,217			-		176,139
9100-1009 ORDINARY RATES - BUSINESS TOC	181,698		181,698			-		201,937
9100-1010 ORDINARY RATES - RESIDENTIAL	51,177		51,177			53,288		57,174
9100-1080 LESS ORDINARY RATES WRITTEN OFF	(217)		(217)			(18)		(4,741)
9100-1082 LESS ORDINARY RATES D/DEBT EXPENSE	-		-			-		(10,009)
9100-1083 LESS:FARMLAND RATE CAPPING WRITE OFF	-		-			-		-
9100-1085 LESS SMALL BALANCES WRITTEN OFF	-		-			-		(527)
9100-1095 LESS ORDINARY RATE PENSION REBATE	(178,661)		(178,661)			(403,914)		(185,730)
9100-1500 INTEREST EXTRA CHARGES ON RATES	28,669		28,669			7,222		39,745
9300-1950 ORDINARY RATES PENSION SUBSIDY	98,889		98,889			95,157		102,274
	3,197,753		3,197,753			422,514	(1,619,437)	1,500,682
FINANCIAL ASSISTANCE GRANT	3,197,753		3,197,753			422,514	(1,619,437)	1,500,682
9200-1950 FINANCIAL ASSISTANCE GRANT (FAG)	3,197,753		3,197,753			422,514	(1,619,437)	1,500,682
	272,352		272,352			284,438		300,000
INTEREST ON INVESTMENTS	272,352		272,352			284,438		300,000
9400-1840 INTEREST - AT CALL ACCOUNT	-		-			-		-
9400-1842 INTEREST - TERM DEPOSITS	213,634		213,634			269,418		300,000
9400-1843 INTEREST - OTHER	58,718		58,718			15,020		-
	3,803,653		3,803,653			-		3,827,733
DEPRECIATION CONTRA	3,803,653		3,803,653			-		3,827,733
DEPNCONTRA ACCUMULATED DEPCN GL/JC CONTRA A/C	3,790,220		3,790,220			-		3,827,733
EIDPCNCONTRA EI DEPRECIATION CONTRA	13,433		13,433			-		-

FUN/Job / GL and Description	JUN 18 ACTUAL	2018-19 CARRY FORWARD	REVISED JUNE 18 BUDGET WITH CARRIED FORWARD	2018/19 CAPITAL WORKS SPLIT	2018-19 BROUGHT FORWARD	SEPT 18 ACTUAL	SEPT 18 BUDGET CHANGES	REVISED SEPT 18-19 BUDGET
GRAND TOTAL	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886
HACCDEPNCONTRA HACC DEPRECIATION CONTRA	-		-			-		-
	6,031,727	7,449,727	6,031,727			7,449,727		7,449,727
BALANCE BROUGHT FORWARD	6,031,727	7,449,727	6,031,727			7,449,727		7,449,727
BALANCE BROUGHT FORWARD	6,031,727	7,449,727	6,031,727			7,449,727		7,449,727
	826,938	826,938	826,938		826,938	-		826,938
WORKING CAPITAL CONTRA REVENUE	826,938	826,938	826,938		826,938	-		826,938
DEFICITCONTRA DEFICIT WORKING CAPITAL CONTRA	826,938	826,938	826,938		826,938	-		826,938
Grand Total	7,926,666	4,751,249	4,767,849	152,934	(2,698,478)	12,565,469	(2,553,745)	1,780,886



Quarterly Budget Review Statement

Berrigan Shire Council

September
2018



Berrigan Shire Council

Quarterly Budget Review Statement
for the period 01/07/18 to 30/09/18

Report by Responsible Accounting Officer

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

30 September 2018

It is my opinion that the Quarterly Budget Review Statement for Berrigan Shire Council for the quarter ended 30/09/18 indicates that Council's projected financial position at 30/6/19 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.



Signed: _____

date: 11/10/2018

Carla von Brockhusen
Responsible Accounting Officer

Berrigan Shire Council

Quarterly Budget Review Statement

for the period 01/07/18 to 30/09/18

Income & Expenses Budget Review Statement

Budget review for the quarter ended 30 September 2018

Income & Expenses - Council Consolidated

(\$000's)	Original Budget 2018/19	Approved Changes					Revised Budget 2018/19	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Income											
Rates and Annual Charges	9,992		278				10,270	(9)		10,261	10,253
User Charges and Fees	1,697	300	(47)				1,950	7		1,957	362
Interest and Investment Revenues	731		33				764			764	284
Other Revenues	517	17	68				602	315		917	477
Grants & Contributions - Operating	6,214	(200)	(243)				5,771	(1,613)		4,158	987
Grants & Contributions - Capital	5,776	2,317	(677)				7,416	1,232		8,648	144
Net gain from disposal of assets	-	350	404				754			754	
Share of Interests in Joint Ventures	-						-			-	
Total Income from Continuing Operations	24,927	2,784	(184)	-	-	-	27,527	(68)		27,459	12,507
Expenses											
Employee Costs	4,430	1,123	4,333				9,886	(16)		9,870	2,182
Borrowing Costs	45		156				201			201	50
Materials & Contracts	5,972	30	(4,214)				1,788	46		1,834	868
Depreciation	5,981						5,981			5,981	1,495
Legal Costs	-						-			-	
Consultants	-						-			-	
Other Expenses	2,189	156	(29)				2,316	(7)		2,309	1,258
Interest & Investment Losses	-						-			-	
Net Loss from disposal of assets	-						-			-	
Share of interests in Joint Ventures	-						-			-	
Total Expenses from Continuing Operations	18,617	1,309	246	-	-	-	20,172	23		20,195	5,853
Net Operating Result from Continuing Operation	6,310	1,475	(430)	-	-	-	7,355	(91)		7,264	6,654
Discontinued Operations - Surplus/(Deficit)							-			-	
Net Operating Result from All Operations	6,310	1,475	(430)	-	-	-	7,355	(91)		7,264	6,654
Net Operating Result before Capital Items	534	(842)	247	-	-	-	(61)	(1,323)		(1,384)	6,510

Quarterly Budget Review Statement

for the period 01/07/18 to 30/09/18

Capital Budget Review Statement

Budget review for the quarter ended 30 September 2018

Capital Budget - Council Consolidated

(\$000's)	Original Budget 2018/19	Approved Changes					Revised Budget 2018/19	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Capital Expenditure											
New Assets											
- Plant & Equipment	-	-	-				-	-		-	-
- Land & Buildings	465	15	50				530	10		540	67
- Roads, Bridges, Footpaths	-	60	224				284	-		284	1
- Other	1,361	3,357	(1,038)				3,680	485		4,165	1,029
Renewal Assets (Replacement)											
- Plant & Equipment	1,251		2				1,253	-		1,253	141
- Land & Buildings	71	76	(19)				128	395		523	1
- Roads, Bridges, Footpaths	4,765	1,933	(149)				6,549	414		6,963	1,068
- Other	285	187	454				926	628		1,554	481
- Water	4,843	1,219	(14)				6,048	-		6,048	219
- Sewer	760	-	-				760	-		760	30
Total Capital Expenditure	13,801	6,847	(490)	-	-	-	20,158	1,932		22,090	3,037
Capital Funding											
Rates & Other Untied Funding	3,140	4,756	1,249				9,145	608		9,753	2,779
Capital Grants & Contributions	6,651	2,617	(1,739)				7,529	1,213		8,742	258
Reserves:											
- External Resrtictions/Reserves	678	(939)					(261)	204		(57)	
- Internal Restrictions/Reserves	1,428	63					1,491	(93)		1,398	
New Loans	1,500						1,500			1,500	
Receipts from Sale of Assets											
- Plant & Equipment	404	350					754			754	
- Land & Buildings	-						-			-	
Total Capital Funding	13,801	6,847	(490)	-	-	-	20,158	1,932		22,090	3,037
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-	-	-	-		-	-

Quarterly Budget Review Statement

for the period 01/07/18 to 30/09/18

Cash & Investments Budget Review Statement

Budget review for the quarter ended 30 September 2018

Cash & Investments - Council Consolidated

(\$000's)	Original Budget 2018/19	Approved Changes					Revised Budget 2018/19	Variations for this Sep Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					
Externally Restricted ⁽¹⁾											
Water Supplies	7,102	1,219					8,321	(267)		8,054	8,054
Sewerage Supplies	6,319						6,319	(22)		6,297	6,297
Domestic Waste Management	4,108	133					4,241	(6)		4,235	4,235
Open Space S94	71						71			71	71
Developer Contributions	184						184			184	184
Specific Purpose Grants	306						306			306	306
Total Externally Restricted	18,090	1,352	-	-	-	-	19,442	(295)		19,147	19,147
(1) Funds that must be spent for a specific purpose											
Internally Restricted ⁽²⁾											
Capital Works	1,848	(350)					1,498			1,498	1,498
Employee Leave	389						389			389	389
Finley Saleyards	99						99			99	99
Environmental Protection	271						271			271	271
Plant Replacement	1,087						1,087	(2)		1,085	1,085
Tourism Events	52						52			52	52
Aerodrome	215						215			215	215
Information Technology	400						400			400	400
Risk Management	267						267			267	267
Total Internally Restricted	4,628	(350)	-	-	-	-	4,278	(2)		4,276	4,276
(2) Funds that Council has earmarked for a specific purpose											
Unrestricted (ie. available after the above Restrictic	9,249	(1,002)	-	-	-	-	8,247	297		8,544	10,479
Total Cash & Investments	31,967		-				31,967			31,967	33,902

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

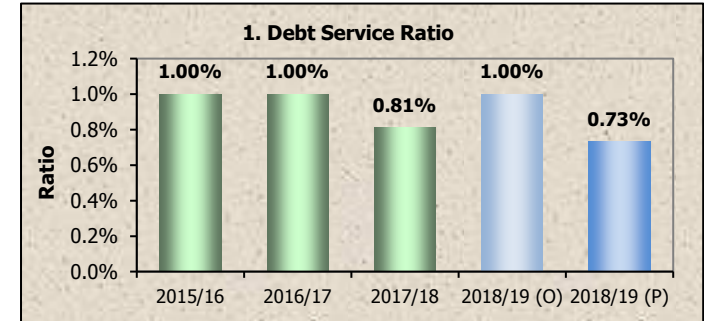
Budget review for the quarter ended 30 September 2018

(\$000's)	Current Projection		Original Budget 18/19	Actuals Prior Periods	
	Amounts 18/19	Indicator 18/19		17/18	16/17

The Council monitors the following Key Performance Indicators:

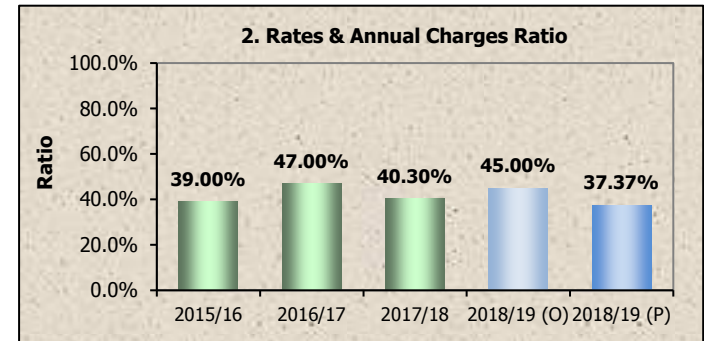
1. Debt Service Ratio

Debt Service Cost	201	0.73%	1%	0.8%	1.0%
Income from Continuing Operations	27459				



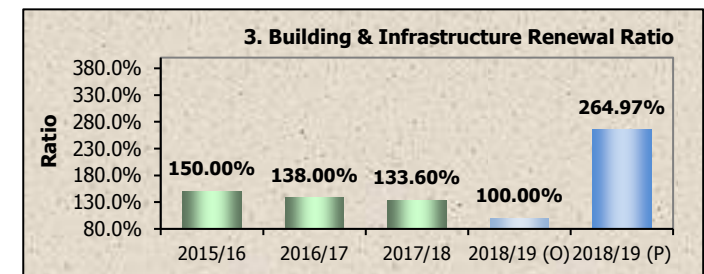
2. Rates & Annual Charges Ratio

Rates & Annual Charges	10261	37%	45%	40%	47%
Income from Continuing Operations	27459				



3. Building & Infrastructure Renewal Ratio

Asset Renewals (Building & Infrastructure)	15848	265%	100%	134%	138%
Depreciation, Amortisation & Impairment	5981				



Berrigan Shire Council

Quarterly Budget Review Statement
for the period 01/07/18 to 30/09/18

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	-	y
Legal Fees	13,742	y

Definition of a consultant:

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

Comments

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

Details

**MINUTES OF LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING
HELD ON 5th OCTOBER 2018 IN THE BERRIGAN SHIRE COUNCIL CHAMBERS,
56 CHANTER STREET, BERRIGAN COMMENCING AT 10:00AM**

Meeting was chaired by – Matthew Clarke D/LEMO – Berrigan Shire Council

Present

Josephine Cusack	D/Team Leader (Red Cross)
Bruce Purves	NSW Ambulance
Tina Hooper	NSW Ambulance
Stuart Watson	Local Land Services (Deni)
Matthew Clarke	D/LEMO Berrigan Shire Council
Scott Fullerton	REMO (NSW Police)
Craig McIntyre	NSW SES D/RegCon-MYR
Sgt Paul Jones	LEOCON - NSW Police (Tocumwal)
Patrick Westwood	NSW RFS
Chad Kennis	NSW Fire and Rescue

Invitees

Matthew Wood	Strawberry Fields Festival
Jeffrey Moss	Strawberry Fields Festival

1. APOLOGIES

Fred Exton	LEMO Berrigan Shire Council
Daryl Manson	NSW Fire and Rescue
Stewart Alexander	NSW Fire and Rescue
Justin Groatorex	NSW SES
Jinette Graham	NSW SES
Kris Weiss	NSW SES
John Stava	VIC SES
Andrew Gray	NSW RFS
Craig Warwick	NSW RFS
Greydn Davis	NSW RFS
Owen Plowman	NSW Police
Jy Brown	NSW Police
Andrew Romancewicz	NSW Police
John Nolan	Murray Local Land Services
Kylie Marquart	Murrumbidgee Local Health District
John Shaw	Moira Shire Council
Leonie Dawes	Moira Shire Council

Moved: Scott Fullerton

Seconded: Sgt Paul Jones

2. CONFIRMATION OF MINUTES of last meeting held on 1st June 2018

Moved: Scott Fullerton

Seconded: Sgt Paul Jones

3. BUSINESS ARISING FROM THE MINUTES

- **REMO – (SF)**
Have received an up to date Emergency Management Plan and contact list from Orica. (Major Hazard Facility) Orica is talking about having a field exercise as they haven't had one in quite some time.
- **Ambulance – (BP)**
Enquiring as to why LEMC won't support the Finley RS Clubs grant to upgrade their kitchen facilities and utilise the club as an Emergency Evacuation Centre.

Response – (SF)

The grant is only for nominated Emergency Evacuation Centre sites. The LEMC cannot support Finley RS Club with their grant as they are not identified as an Emergency Evacuation Centre.

4. AGENCY REPORTS

- **SES – (CM)**
There has been a significant change in the NSW Operations; it is now operating as a zone structure. If seeking assistance from Local SES call 132 500 and ask for the Southern Zone Duty Officer.
- **Fire and Rescue – (CK)**
Fire and rescue have had 158 responses since our last meeting. Tocumwal Fire and Rescue are happy to continue to be the first response.
- **Ambulance - NIL**
- **Rural Fire Service - (PW)**
The bushfire CRC report has been distributed to all agencies. This year has a significant fire danger as it has been the driest year since 1965. The river area is of significant concern to the RFS and there are some solid fuel bans in place in particular location along the river. The bush fire danger period commenced on the 1st October 2018 and will cease at an anticipated date in April or May 2019.
- **Police – (PJ)**
Police will attend the Strawberry Fields Festival on a user pays basis.
- **Red Cross – (JC)**
As Per Report (attachment 1)
- **Berrigan Shire Council – Nil**
- **REMO – (SF)**
As per Report (attachment 2)
- **Local Lands Services (LLS) – NIL**

5. CORRESPONDENCE

Inwards

- As per Agenda

Outwards

- Nil

6. EVENTS

- Strawberry Fields 15th – 18th November 2018

Matthew Wood and Jeffrey Moss from Strawberry Fields addressed the LEMC. The festival is being held on a new site. The new site is bigger, has easier access and they believe will be safer. There will be Emergency Management meetings held throughout each event day at 10am, 4pm, 10pm and 4am.

The festival is sold out with 8,000 people to attend, 1,500 early bird tickets have been released to lessen the traffic impact on the Friday.

There will be a secondary access for all emergency vehicles. There will be two separate security teams operating, an external and internal, the western boundary will be their main focus.

RFS indicated they would have resources on site, with trail bikes working around the fringes to provide first attack. RFS will provide as much information that they can to the Strawberry Fields Festival staff to help them determine if it was necessary to cancel the event.

Matthew Wood and Jeffrey Moss left the meeting at 10:50am.

7. UPDATE OF EMERGENCY CONTACT DETAILS

Paul Huggert (NSW Police) and Bernard Kates (NSW SES) to be removed from list.

Michael Strawn (Dept Sgt Finley Police) to be added to the list.

8. GENERAL BUSINESS

REMO - (SF)

Rescue unit inspections are continuing, this year it will not affect the Berrigan Shire. Ambulance Rescue at Wagga Wagga will be inspected on the 16th October 2018.

The next REMC meeting will be held on the 28th November 2018 in Griffith, commencing at 11:00am.

9. NEXT MEETING – 8th March 2019, 10:00am, Berrigan Shire Council Chambers, incorporating the Rescue Sub Committee.

There being no further business the LEMC meeting closed at 11:04am.

10. RESCUE SUB COMMITTEE MEETING

The Local Rescue committee was consulted with no business arising.



Office of
Local Government

GUIDELINES FOR THE PREPARATION OF AN APPLICATION FOR A SPECIAL VARIATION TO GENERAL INCOME



OCTOBER 2018

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1. Introduction

Special variations provide an opportunity for councils to vary general income by an amount greater than the annual rate peg.

The Independent Pricing and Regulatory Tribunal (IPART) will assess and determine special variation applications by councils under powers delegated to it by the Minister for Local Government¹. These powers include:

- setting the annual rate peg based upon an IPART-published Local Government Cost Index; and
- assessing and determining applications for special variations.

The Office of Local Government (OLG) establishes guidelines for applying for special variations. These guidelines set the criteria against which applications will be assessed and provide information on how and when to apply.



Only those councils that have the additional funding decision i.e. special variation in their Integrated Planning and Reporting process should consider applying.



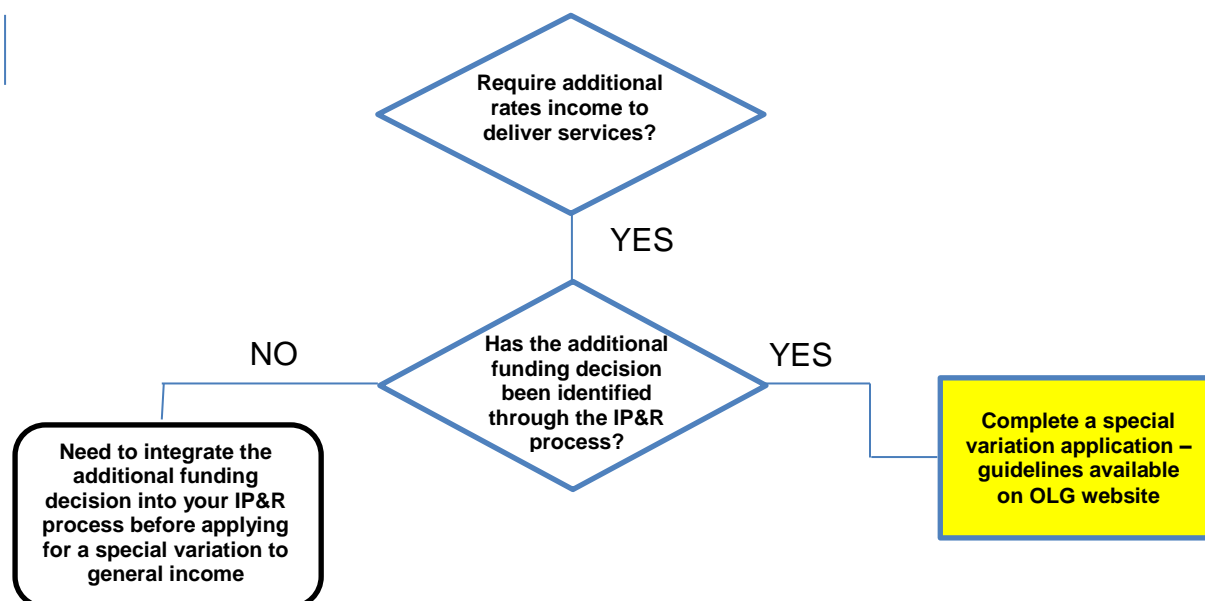
*All special variation applications must comply with the requirements set out in these guidelines.
It is the responsibility of councils to ensure their application is fully compliant and that all relevant information is provided as part of their application.*



*Any inquiries regarding these **Guidelines** should be directed to the Office of Local Government on (02) 4428 4100.
Council must apply to IPART for a special variation.*

¹ On 6 September 2010, the Minister for Local Government, delegated authority under the following sections of the Local Government Act 1993: sections 506, 507, 508(2), 508(3), 508(6), 508(7), 508A, 548(3) and 548(8) to IPART.

1.1 Flowchart



This document is structured as follows:

- **Section 2** discusses the importance of the Integrated Planning and Reporting framework (IP&R) in informing a council's decision to apply for a special variation.
- **Section 3**, and in particular subsection 3.1, outlines the criteria that IPART will assess a council's special variation application against.
- **Section 4** outlines which councils may apply for a special variation.
- **Section 5** explains the purpose and types of special variations available, providing scenarios and the impact of each type.
- Section 6 outlines how IPART will assess special variation applications.
- **Section 7** provides other information such as link to the IPART website, reporting mechanisms and council resolution.
- **Section 8** outlines the application process, including application forms.

There are 5 attachments to this document as follows:

- Attachment 1 – Calculation of expiring special variations
- Attachment 2 – Special variations contributions plan costs above relevant cap
- Attachment 3 – Other adjustments to general income
- Attachment 4 – Increasing minimum rates
- Attachment 5 – SV application checklist

2. Integrated planning and special variations



The Integrated Planning and Reporting (IP&R) framework provides a mechanism for councils and the community to engage in important discussions about service levels and funding priorities and to plan in partnership for a sustainable future.

IP&R therefore underpins decisions on the revenue required by each council to meet the

community needs and demands, and in particular, whether the council requires a special variation to meet those needs.

All NSW councils have implemented IP&R. The special variation guidelines and IPART's assessment process are based on an expectation that councils will have engaged the community in a discussion about the funding required to deliver community priorities through the IP&R process.

Before applying to IPART for a special variation to general income, councils must adopt the Community Strategic Plan, Delivery Program, Long Term Financial Plan and where applicable, Asset Management Plan. Councils may only apply to IPART for a special variation to general income on the basis of those adopted IP&R documents. However, councils do not have to adopt their Operational Plan for the coming year before applying to IPART for a special variation.

More information on implementing IP&R can be found in the Integrated Planning and Reporting Manual for local government in NSW *"Planning a Sustainable Future"*, March 2013, located on OLG's website at the following link:

- <http://www.olg.nsw.gov.au/sites/default/files/Intergrated-Planning-and-Reporting-Manual-March-2013.pdf>

3. Assessment criteria for special variation applications

The assessment of applications for a special variation will examine the extent to which councils have fulfilled their obligations under IP&R, in accordance with the criteria.

The IP&R Manual for Local Government *“Planning a Sustainable Future”, March 2013*, outlines what is expected of councils in completing IP&R. In particular it discusses the importance of linking community outcomes and aspirations (as identified in the Community Strategic Plan) to key actions (the Delivery Program). It also identifies the need for councils to ensure that the appropriate resources are available at the right time (Resourcing Strategy).

The IP&R Manual states that in considering the likely revenue that will be available to meet the community’s long term objectives, the Long Term Financial Planning process needs to address capacity for rating, fees and charges, grants and subsidies, borrowings and cash reserves. In particular page 69 of the IP&R Manual states:

“The planning process should include an assessment of the community’s capacity and willingness to pay rates and whether there is the potential for changes in that capacity. In making that judgement, the council might review information relating to:

- *Separate or specific rates and charges*
- *The potential to reduce the reliance on rates through increased revenues from other sources e.g. fees and charges*
- *Potential growth/decline in rating revenues from changing demographic and industry makeup*
- *Possible need to increase reliance on rating due to reduction of revenues from other sources e.g. a decline in grants or subsidies*
- *Projected impact of the rate peg*
- *Opportunities for a special variation to general income*
- *Council’s current rating policy and likely changes to that policy in the future.”*

3.1 Criteria for special variation applications

Undertaking the IP&R processes, and in particular developing the Long Term Financial Plan as outlined in the IP&R Manual, should provide sufficient information to meet the criteria against which IPART assesses applications provided that the special variation is clearly identified in this process.

The criteria against which IPART is to assess each application are based on what councils are required to do under IP&R. These criteria are:

1. **The need for, and purpose of, a different revenue path for the council's General Fund (as requested through the special variation) is clearly articulated and identified in the council's IP&R documents**, in particular its Delivery Program, Long Term Financial Plan and Asset Management Plan where appropriate. In establishing need for the special variation, the relevant IP&R documents should canvas alternatives to the rate rise. In demonstrating this need councils must indicate the financial impact in their Long Term Financial Plan applying the following two scenarios²:

- Baseline scenario – General Fund revenue and expenditure forecasts which reflect the business as usual model, and exclude the special variation, and
- Special variation scenario – the result of implementing the special variation in full is shown and reflected in the General Fund revenue forecast with the additional expenditure levels intended to be funded by the special variation.

The IP&R documents and the council's application should provide evidence to establish this criterion. This could include evidence of community need/desire for service levels/project and limited council resourcing alternatives. Evidence could also include analysis of council's financial sustainability conducted by Government agencies.

2. **Evidence that the community is aware of the need for and extent of a rate rise.** The Delivery Program and Long Term Financial Plan should clearly set out the extent of the General Fund rate rise under the special variation. In particular, councils need to communicate the **full cumulative increase** of the proposed SV in percentage terms, and the total increase in dollar terms for the average ratepayer, by rating category.

The council's community engagement strategy for the special variation must demonstrate an appropriate variety of engagement methods to ensure community awareness and input occur. The IPART fact sheet includes guidance

² Page 71, IP&R Manual for Local Government "*Planning a Sustainable Future*", March 2013

to councils on the community awareness and engagement criterion for special variations.³

3. **The impact on affected ratepayers must be reasonable**, having regard to both the current rate levels, existing ratepayer base and the proposed purpose of the variation. The Delivery Program and Long Term Financial Plan should:
 - clearly show the impact of any rate rises upon the community,
 - include the council's consideration of the community's capacity and willingness to pay rates, and
 - establish that the proposed rate increases are affordable having regard to the community's capacity to pay.
4. **The relevant IP&R documents⁴ must be exhibited (where required), approved and adopted by the council** before the council applies to IPART for a special variation to its general income.
5. **The IP&R documents or the council's application must explain the productivity improvements and cost containment strategies** the council has realised in past years, and plans to realise over the proposed special variation period.
6. IPART's assessment of the matters set out in Section 3.

The criteria for all types of special variation are the same. However, the magnitude or extent of evidence required for assessment of the criteria is a matter for IPART.



Smaller councils with limited resources with which to prepare an application or councils that are considering a very small increase should still consider applying.

IPART is required to consider the assessment criteria and the level of information required in relation to the **particular circumstances of individual councils**. Generally the application and evidence required is to be in keeping with the scale of the variation sought.

Councils are strongly encouraged to contact IPART early in the application process, to discuss the information requirements for their particular circumstance.

³ <https://www.ipart.nsw.gov.au/Home/Industries/Local-Government/For-Councils/Apply-for-a-special-variation-or-minimum-rate-increase>

⁴ The relevant documents are the Community Strategic Plan, Delivery Program, and Long Term Financial Plan and where applicable, Asset Management Plan. Of these, the Community Strategic Plan and Delivery Program require (if amended), public exhibition for 28 days. It would also be expected that the Long Term Financial Plan (General Fund) be posted on the council's web site.

3.2 Exemption

There may be exceptional circumstances in which unforeseen events have occurred outside a council's control, which:

- have a demonstrated material impact on the council's general income, and
- prevent the council from being able to reflect the special variation in its IP&R documentation.

Should these conditions occur, IPART may consider and approve the council's application for a special variation where it determines that the approval is appropriate, including whether the council would have met the criteria for a special variation even though the evidence that it would have done so is not necessarily reflected in the council's IP&R documentation. Councils considering doing this are advised to contact IPART as soon as possible to discuss the implications and their options in this regard.

4. Which councils can apply for a special variation?



New councils (except for Mid-Coast Council) are not permitted to apply for a special or minimum rate variation until at least the 2020/21 rating year

4.1 New councils and the rate path protection commitment

On 12 May 2016, the NSW Government announced the creation of 19 new councils. Bayside Council was subsequently created on 9 September 2016.

When the Government announced proposals to merge councils, it made a commitment that residents of new councils would pay no more for their rates than they would have under their former council for four years. This means that new councils maintain the rating trajectories of former councils for four years.

On 31 March 2017, the NSW Government introduced an Act to amend the *Local Government Act 1993* with respect to the maintenance of pre-merger rate paths for land in the areas of newly merged councils; and for related purposes.⁵

In levying rates for land, new councils (except for Mid-Coast council) proclaimed in 2016 are to maintain the rate path last applied for the land by the relevant former

⁵ Local Government Amendment (Rates—Merged Council Areas) Act 2017 No 8

council for the 3 rating years immediately following the rating year for which the relevant proclamation makes provision for the levying of rates (the relevant period).

On 26 May 2017, the determination to maintain rate paths was published in the Government Gazette. This determination set out the methodology merged councils must follow in implementing the rate path protection for the final three years.

During the rate path protection, the amounts on rate notices may still increase to take into account:

- The annual rate peg.
- Any Special Variations to general income that were approved by IPART prior to the merger occurring. Importantly, during the rate path protection, any approved special rate variations must only be applied to ratepayers in the former council area that the special rate variation was approved for.
- Changes in property valuations undertaken by the NSW Valuer General. Valuations must occur at least every three years for each council area. However, council's general income cannot increase as a result of these valuations during the rate path protection period.

New councils proclaimed in 2016 are not permitted to apply for new special variations or minimum rate variations during the rate path protection, except for Mid-Coast Council.

5. Purpose and types of special variations

Special variations are an important means of providing additional funding to councils to allow them to deliver services and infrastructure that the community has requested and the council is unable to fund within its existing revenue.

The reasons an individual council may require a special variation are wide and varied. Special variations do not have to be tied to a particular project or series of projects. A council may need a special variation to either maintain current service levels or to increase service levels where the community has clearly indicated a desire to do so. In some circumstances, councils may seek special variations for contributions plan costs when these are above the relevant cap (Attachment 2).

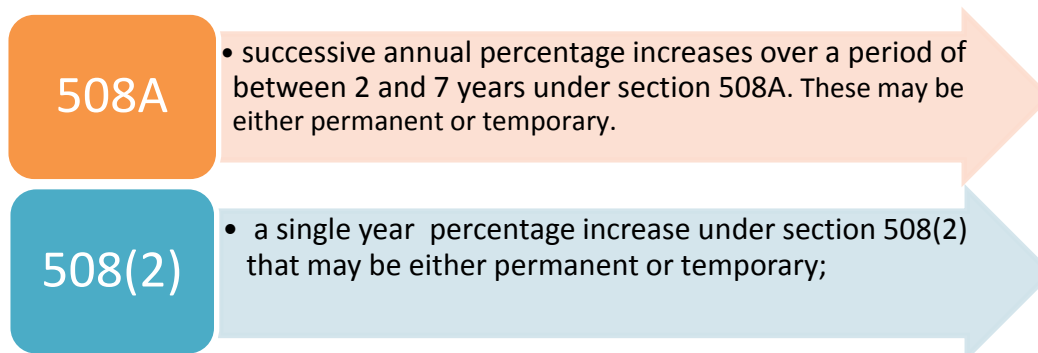
The need for additional funding through a special variation must be identified through the Council's IP&R processes. The adopted Delivery Program should include the rationale, impact on ratepayers and the benefits of the proposed special variation.⁶

This framework provides councils with a clear path for consulting with their communities on needs, priorities and willingness to pay rates at levels above the projected rate peg. However, where there are exceptional circumstances that prevent councils from reflecting the special variation in their IP&R documentation, IPART may approve a special variation (see section 4 for further details).

The type of special variation that is appropriate will depend on councils' IP&R deliberations. The criteria for assessing both types of special variation are the same but councils are required to specify the type of special variation for which they are applying. Further information on this is contained at section 5.1 below.

5.1 Types of special variations

There are two special variation options under the *Local Government Act 1993*. When seeking a special variation, councils may apply under section:-



The type of special variation that is appropriate for each council will be determined by the General Fund revenue requirements of the council, as outlined in the adopted Long Term Financial Plan. This will depend on a number of factors including:

- the size of the variation required,
- the reason for the variation,
- the need for the increase to be either permanent, or temporary for a fixed term,
- the fluctuation of expenditure over time,

⁶ The Delivery Program is required to outline the impact of the proposed special variation, including the annual, cumulative dollar and percentage increases in rates for the various rating categories respectively.

- the financial objectives of a council, and
- the rate at which a council wishes to recover its costs.

It is important to understand the difference between each type of variation and the impact each will have on a council's financial position, the provision of services and the ability of ratepayers to pay the additional rates.

In general, a council's general income could follow one of five paths:

Scenario 1 *s508A permanent*

- Successive annual percentage increases (between 2 and 7 years), which remain permanently in the rate base;
- **Example Scenario 1 - s508A permanent** – successive annual percentage increases (5 years) of 7.0%, 7.0%, 6.0%, 5.0%, 4.0%, including the rate peg, which are permanently retained within the rates base (ie, General Income). The rate peg increase applies from Year 6.

Scenario 2 *s508A temporary*

- An increase may also be temporary. At the expiry of the special variation the council must adjust its general income to the level that it would have been without the special variation (the rate peg path).
- **Example Scenario 2 - s508A temporary** - successive increases of 7.0%, 7.0%, 6.0%, 5.0%, 4.0%, including the rate peg. The cumulative increase above the rate peg is removed from the rate base in year 6.

Scenario 3 *s508(2) permanent*

- a one-off (single year) percentage increase that remains permanently in the rate base.
- **Example Scenario 3 - s508(2) permanent** – one off increase of 7.0% in Year 1 which is retained within the rates base permanently. Rate peg increases apply from Year 2.

Scenario 4 *s508(2) temporary for x years*

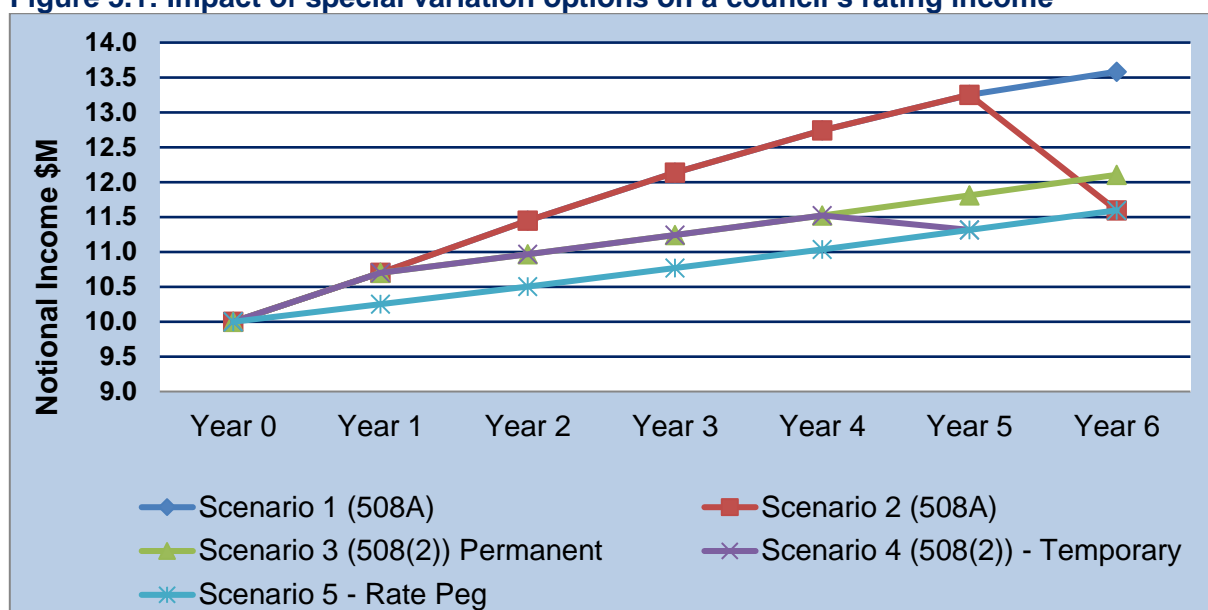
- a one-off (single year) percentage increase that remains in the rate base for a temporary period of x years. At the end of the temporary period (when the special variation expires) the rate base is adjusted to match the rate peg path.
- **Example Scenario 4 - s508(2) temporary** – one off increase of 7.0% in Year 1 which is retained within the rates base for four years. Rate peg applies from Year 2 with general income returning to the rate peg path in Year 5

Scenario 5 *Rate Peg*

- IPART determined rate peg applies each year.
- Scenario 5 – annual rate peg increases are 2.5% in Years 1 to 6.

Figure 5.1 charts the resulting revenue path for a council under each of these scenarios.

Figure 5.1: Impact of special variation options on a council's rating income



Scenario 1 – 508A permanent special variation

Scenario 1 allows successive annual percentage increases to a council's general income for between 2 to 7 years.

The council identifies the additional revenue required over the period of the proposed increases, as indicated by the IP&R. The council then determines the annual percentage increases for the proposed special variation (including the assumed rate peg of 2.5% pa) required over the period to match this total amount.

There is no automatic adjustment to the approved percentage as a result of the actual rate peg in a particular year being higher or lower than what was assumed when the increase was approved. However, if the percentage approved for the special variation is lower than the rate peg in that year, the rate peg applies.

The increases for each year for this special variation are cumulative and compounding. The following example, scenario 1, illustrates how this variation would operate for a council that was seeking to increase its general income by \$3.25 million by the end of a five year period. In doing so, the council is proposing to increase its rates by 7%, 7%, 6%, 5% and 4% over a 5-year period or a total amount of 32.52%. It is assumed that the rate peg is 2.5% in Year 6:

Table 5.1: Impact of a scenario 1 (508A) variation on total income yield

Year	Special Variation	Cumulative increase	Notional General Income (\$000s)
0	-	-	\$10,000
1	7%	7.00%	\$10,700
2	7%	14.49%	\$11,449
3	6%	21.36%	\$12,136
4	5%	27.43%	\$12,743
5	4%	32.52%	\$13,252
6	2.5% (rate peg)	35.84%	\$13,584

Under scenario 1, a council is able to phase in a potentially significant rate increase over a number of years, rather than concentrate the increase in rates in one year, as under scenario 3. This type of variation can have a significant impact on a council's rating income and ratepayers. This is due to the cumulative nature of the rate increases over successive years and because the increases are retained permanently in the revenue base.

Scenario 2 – 508A temporary special variation

Scenario 2 is the same as scenario 1 but temporary. With a 508A temporary special variation the council must either adjust its general income to the level that it would have been without the SV or apply for a new special variation on expiry of the fixed term (see expiring scenarios 2 & 4 below).

Scenario 3 – 508(2) permanent special variation

Scenario 3 allows a single percentage revenue increase for a specified year that is greater than the rate peg for that year.

While the percentage increase in general revenue is only for a specific year, the period to which the increase in general income is to be retained in the council's income base may be permanent (scenario 3) or temporary for a determined number of years (scenario 4).

Under scenario 3, the percentage increase is a permanent one and therefore has a greater impact on income. That is the additional revenue generated from the special variation in the specified year permanently goes into the council's revenue base.

Scenario 4 – 508(2) temporary (for x years) special variation

Under scenario 4, the additional revenue generated from the special variation (excluding the rate peg increases) remains a part of a council's notional general income only for the term of the variation. This provides the council with the additional revenue for every year of a fixed term, indexed by the rate peg amount. On expiry of the fixed term, the council must either adjust its general income to the level that it would have been without the SV or apply for a new special variation (see expiring scenarios 2 & 4 below).

The council should be aware that while a temporary variation may allow infrastructure upgrades to be undertaken, these assets may require ongoing maintenance on completion. Additional funding may therefore still be required on an ongoing basis to meet this commitment.

Scenarios 2 and 4 – expiring special variations

The value of an expiring special variation must be deducted from the council's general income on the date of the special variation's expiry.

The value of the deduction is equal to the total increase in general income under the special variation less the general income the council would have received had the special variation not been approved.

Councils that currently have a temporary (i.e. fixed term) special variation approaching its expiry date may:

- accept the required income adjustment on expiry of the variation, usually reflecting that the council no longer needs the additional funds, or
- apply for a new special variation to partially or fully continue the funding from the expiring variation and, in effect, avoid the income adjustment that would otherwise occur.

It is important for the council to clearly communicate the impact of the expiring variation when consulting with the community on a special variation proposal. This applies even if the new special variation is to continue essentially the same level of funding for the same projects.

For expiring variations, councils are required to contact the Office of Local Government to confirm the calculation of the expiring variation (see attachment 1 for more information).

In exceptional circumstances a council may need to end an existing special variation earlier than its approved term to form part of a new special variation application. Councils considering doing this are advised to contact IPART to discuss the implications and their options in this regard.

5.2 Other types of income adjustment

Councils must include any other adjustments to their general income such as:

- catch up or excess results from the previous year,
- valuation objections successfully claimed in the previous year, and
- Crown land adjustments for newly rateable Crown land.

The requirements of these guidelines do not apply to these adjustments. See Attachment 3 for further information.

Councils can also apply to increase minimum ordinary rates or special rates above the statutory limits under sections 548(3) (a) and (b) of the *Local Government Act 1993*. Applications to increase minimum amounts above the statutory limit are the subject of a separate assessment process also undertaken by IPART in accordance with the "*Guidelines for the Preparation of an Application to Increase Minimum Rates above the Statutory Limit*" (see also attachment 4) or visit the Office's website link:

- <http://www.olg.nsw.gov.au/strengthening-local-government/supporting-and-advising-councils/directory-of-policy-advice/rating-and-special-variations>

6. IPART's assessment approach for special variation applications

The Independent Pricing and Regulatory Tribunal (IPART) comprises three permanent members appointed by the Premier.

IPART will assess applications for special variations against the criteria set out in these guidelines. Councils should be aware that if they provide all of the required information, this does not guarantee that applications will be approved by IPART.

IPART will assess each application based on its merits against the assessment criteria. In doing so, IPART will consider:

- size of the council,
- resources of a council,
- size (both actual \$ and %) of increase requested,
- current rate levels and previous rate rises,
- purpose of the special variation, and
- any other matter considered relevant in the assessment of a special variation application.

Based on these considerations, IPART will determine the level and length of the increase in general income. It is generally expected that special variations will be for up to four years, to align with a council's Delivery Program and to avoid committing future councils to rate rises. However, it is recognised that in some circumstances a period of longer than four years (and up to seven years) may be appropriate.

IPART will assess each application based on its merits. To assist IPART in assessing the application while also reducing the burden on councils to provide additional documents, council applications must be based on their adopted IP&R documentation and relevant application forms should provide IPART with relevant extracts of the IP&R documentation (including web links to the relevant plans once they have been finalised and published on a council's website). It is not anticipated that a complete suite of IP&R documents is provided to IPART, unless requested. Some supplementary material will also be necessary, as outlined in the application forms.

IPART will publish on its website a statement of reasons for its decision to approve, either in full or in part, or to decline an application. Where an application is approved, IPART will issue the council with an Instrument setting out the amount approved and any conditions applying to the approval.



*IPART will make the **final decision** as to whether the proposed special variation is approved, partially approved or not approved. This decision is final and IPART will not reassess an application after it has made its decision.*

7. Other information requirements

In its application forms IPART may require councils to provide specific information to address the assessment criteria. These application forms are available on the IPART website link:

- <https://www.ipart.nsw.gov.au/Home/Industries/Local-Government/For-Councils/Apply-for-a-special-variation-or-minimum-rate-increase>

Councils are encouraged to read these guidelines in conjunction with the application forms.

7.1 Reporting mechanisms

Where a special variation is approved, the council is issued with an Instrument of Approval, which sets out the conditions of that approval, including minimum annual reporting requirements.

For those councils seeking a special variation, it is expected that they will put in annual reporting requirements to transparently report to their communities. This may be done through supplements to existing reporting processes and should include reporting on the additional income obtained through the variation, and if the special variation relates to a specific project:

- the projects or activities funded from the variation,
- details of any changes to the projects or activities funded from the variation compared with the council's initial proposal (any such changes must be consistent with the terms of the Instrument of Approval), and
- the outcomes achieved as a result of the projects or activities.

The application must include the reporting mechanisms which should align with the reporting processes identified through IP&R. A council's Annual Report must provide a report on the achievements through the Delivery Program. The End of Term report should also outline detailed performance indicators to report against the Delivery Program achievements in relation to the special variation.

7.2 Council resolution

Councils must supply a copy of the resolution(s) to apply for the special variation, with its application. IPART will not assess a special variation application unless the council demonstrates its commitment to its proposal.

8. Application process

8.1 Application forms

The forms for a special variation application consist of 2 separate parts:

- SV Part A – Microsoft Excel form that gathers data to calculate the amount of the special variation in terms of the dollar and percentage amounts, the impact on rates and the proposed program of expenditure. The form also seeks a council's contact information.
- SV Part B – Microsoft Word template for providing information to assist IPART in assessing the merits of the application. It also includes a certification page that must be signed by the council's General Manager and Responsible Accounting Officer.

Information on the application process and forms is available from the IPART website link:

- <https://www.ipart.nsw.gov.au/Home/Industries/Local-Government/For-Councils/Apply-for-a-special-variation-or-minimum-rate-increase>



Councils that are seeking to apply for a Special Variation are urged to notify IPART of their intention to apply



Any inquiries regarding the application process should be directed to IPART via phone 02 9290 8400 or email localgovernment@ipart.nsw.gov.au

IPART will not accept late applications, unless it grants an extension to a particular council. IPART encourages councils to submit applications as early as possible.

Attachment 1 – Calculation of expiring special variations

For illustration, a council is approved a scenario 3 – s508(2) special variation for a fixed term of three years to fund infrastructure projects with a new infrastructure levy.

This special variation will expire at the end of the third rating year, having been in place for three years.

When this infrastructure levy ends, the additional income from the levy (or the value of this expiring variation) must be deducted from the council's notional general income (rate base) before the council may apply the rate peg or other special variation percentage in the fourth rating year.

The value of the expiring variation will equate to the original value of the special variation plus the equivalent cumulative proportion of this increase from any general variation increases or any crown land income adjustments and expiring special variations or any special variation increases approved for the second and third years inclusive.

If the special variation approved in the first year was 6% and the rate peg increase in the second and third year were 2.5% and 2.6% respectively, the value of the expiring variation would equate to the dollar value of the initial special variation (detailed in the original special variation approval instrument) plus 2.5% for the second year, plus a further 2.6% for the third year (note: each annual increase is cumulative).

Another example shows the impact on a council's general income where the council is seeking to continue the funding from an expiring special variation and at the same time increase its general income over two years. The value of the expiring special variation shown in Table A1 is \$50,000, but the council wants to continue the expiring special variation and further increase its income by \$45,000. In the following year council wants an increase of \$104,500 (Note that this proposal would require a scenario 1 (s508A) application as it represents two years of increases above the rate peg percentage).

Table A.1: Example of the impact of an expiring special variation on permissible general income in a special variation application

Year	Unadjusted or Permissible General Income	Value of expiring variation	Adjusted General Income	Special Variation	Increase in income due to special variation	Net increase to income on previous year
Year 1	\$1,000,000	\$50,000	\$950,000	10%	\$95,000	\$45,000
Year 2	\$1,045,000	-	\$1,045,000	10%	\$104,500	\$104,500

In this example, the net increase in income in Year 1 is \$45,000. This is less than the increase due to the special variation of 10% (\$95,000) due to the deduction of the expiring special variation. The net increase in income in Year 1 is 4.5%, not the special variation percentage of 10%.

In these circumstances, the net increase in average rates levels in the first year is also likely to be around 4.5%. However, if the special variation was not approved, and assuming that the rate peg is 2.5% in the first year, the council's general income and average rates would actually fall by approximately 2.6% without the new special variation.

Attachment 2 – Special variations – contributions plan costs above relevant cap

The Minister for Planning has issued a Direction under section 94E of the *Environment Planning and Assessment Act 1979* that limits local development contributions to a cap of \$30,000 per residential lot or dwelling for Greenfield areas, and a cap of \$20,000 per residential lot or dwelling for all other areas (noting that exemptions also apply to certain plans).⁷

If a council's development contributions for a development area exceed the relevant cap, the council may seek to fund the gap by applying for a special variation. Councils may apply for a special variation to recover the costs in a contributions plan to the extent that the costs exceed the relevant cap.

Application and assessment process

Councils planning to submit a special variation application to IPART for the costs of essential works must have submitted its relevant contributions plan to IPART and IPART must have completed its review of the plan prior to the council submitting a special variation application.

Councils should ensure the development contributions plans comply with the requirements of the relevant Department of Planning practice note and any information required by IPART.

Councils have the discretion to determine whether its proposed special variation, which may be over one or more years, would be collected from all ratepayers, or as a special rate (under s495 of the *Local Government Act 1993*) levied on only those ratepayers who will directly benefit from the enabling infrastructure.

IPART will assess the application against the relevant criteria for special variation applications as outlined in these guidelines.



Councils should note that special variations or components of special variations that are approved by IPART for contributions plan works will have conditions requiring that the additional revenue be spent only on works outlined in the relevant contributions plan.

⁷ The most recent Direction issued under s94E of the Environmental Planning and Assessment Act 1979 is available at <http://www.planning.nsw.gov.au/directions-and-technical-advice>

Attachment 3 – Other adjustments to general income⁸

Councils may also be entitled to other adjustments to their permissible general income in the coming financial year (generally the first year of a new special variation period).

These adjustments are for:

- a) catch up or excess results from the previous year,
- b) valuation objections successfully claimed in the previous year, or
- c) Crown land adjustments (CLA) for newly rateable Crown land.

The requirements of these guidelines do not apply to these adjustments.

The adjustments to the income base for a) catch up/excess amounts and b) valuation objection income successfully claimed in the previous year will not form part of the special variation percentage which may be approved by IPART. However, should the special variation not be approved by IPART, the council will still be entitled to these income adjustments in addition to the rate peg.

Any income adjustment for c) newly ratable Crown Land must be approved by IPART as a special variation under s508(2) of the *Local Government Act 1993*. If a broader special variation is approved, the percentage component for a CLA will form part of the total percentage approved.

Where a council is not applying for a special variation, it should submit its request for a CLA to OLG. OLG will assess whether the council is eligible for a CLA and, if so, forward the application to IPART.

IPART will then decide whether to approve the increase under s508(2) having regard to OLG's assessment of eligibility, the council's application for the adjustment and any other matter considered relevant to the application.



*Catch up/excess amounts and adjustments to income for successful valuation objection income claimed in the previous year **do not form part of the special variation percentage, but Crown Land adjustments do.***

⁸ This information is provided as a brief summary of the various adjustments which may be applicable to councils on an annual basis. For more detail, councils should refer to the Office's Rating and Revenue Raising Manual located at: www.olg.nsw.gov.au

Attachment 4 – Increasing minimum rates

Section 548 of the *Local Government Act 1993* (Act) allows a council to specify a minimum amount of a rate to be levied on each parcel of land within a particular category or sub-category.

The size of any minimum amount must not exceed the relevant permissible limits provided for in section 548(3) and clause 126 of the *Local Government (General) Regulation 2005*, unless Ministerial approval for a higher amount has been granted or where the council is entitled to increase its minimum rate under section 548(4) and (5) of the Act.

The Minister for Local Government has delegated to IPART responsibility for approving higher minimum rates.

A council must apply to IPART for an increase in minimum rates above the statutory limit when:

- it is seeking to increase its ordinary minimum rates above the statutory limit for the 'first time' with or without increasing its general income above the rate peg limit, or
- it is seeking to increase the minimum amount of its **special rates** above the statutory limit.



Council should contact IPART to confirm whether or not an application is necessary.

Councils making a special variation application are encouraged to apply the same percentage increase to minimum rates and general income, and maintain the same relative distribution of the rating burden between minimum and other ratepayers that was levied in the previous year. However, in some circumstances, it may be necessary for the council to apply a lower percentage increase to minimum rates than the requested increase in general income.

If a council is seeking to apply a higher rate of increase to its minimum rates than to its other rates in a special variation application, this must be clearly identified and addressed in the special variation application.

Ordinary rate minimums

Each year, clause 126 of the Regulation is amended to increase the statutory limit on ordinary rate minimums by the rate peg increase for that year. This means that councils do not need to make applications for ordinary rate minimum increases if the amount proposed is within that limit.

Under section 548(4) and (5) of the Act, a council is also entitled to increase the minimum amount of an ordinary rate in line with an approved special rate variation, if the council was previously granted approval to increase its minimum rate above the statutory limit provided for in section 548(3) of the Act and clause 126 of the Regulation.

Special rate minimums

For special rates, s548(3)(b) of the Act specifies that the minimum amount of a special rate (other than a water supply special rate or a sewerage special rate) may not exceed \$2 unless Ministerial approval for a higher amount has been granted. The Minister for Local Government has delegated the function of approving higher amounts to IPART.

Unlike the minimum amount for an ordinary rate, the Act does not provide the flexibility to increase the special rate limit through an amendment to the Regulation. Rather, a council must obtain approval on **every** occasion (including the application of the rate peg) that it wishes to increase the minimum amount on special rates.

Once a council receives approval to increase a special rate minimum, this increase is ongoing and continuing. However, should a council wish to increase the approved special rate minimum by the rate peg, by virtue of s 548(3)(b) of the Act, a council must complete an application.



*If a council levies minimum amounts for ordinary or special rates **and** it is seeking a special variation, it must show the impact on these minimum rates by its proposed special variation as part of its special variation application.*



New councils (except for Mid-Coast Council) are not permitted to apply for a special or minimum rate variation until at least the 2020/21 rating year

Minimum rates applications

Where a council wishes to increase its minimum rates above the statutory limit as part of a special variation application, it can submit its minimum rate application as part of the special variation application. A separate application for its proposed minimum rates increase is not required. However, if the council is proposing to increase its minimum rate above the statutory limit for the 'first time', the application must clearly address the criteria for minimum rate increases in the minimum rate guidelines.

If councils are not making a special variation application, they must submit a separate application to IPART to increase minimum rates above the statutory limit.

A council that is considering increasing its minimum rates (ordinary or special) above the statutory limit must refer to the *Guidelines for the Preparation of an Application to increase Minimum Rates above the Statutory Limit*. These guidelines are available from the Office's website link:

- <http://www.olg.nsw.gov.au/strengthening-local-government/supporting-and-advising-councils/directory-of-policy-advice/rating-and-special-variations>

Applications to increase minimum rates must be made on the Minimum Rates Application Form available on the IPART website link:

- <https://www.ipart.nsw.gov.au/Home/Industries/Local-Government/For-Councils/Apply-for-a-special-variation-or-minimum-rate-increase>

Attachment 5 – SV Application Checklist

- Council is not a new council (with the exception of Mid-Coast Council).
- Council has contacted IPART early in the application process to discuss the information requirements for its particular circumstance.
- Council resolution has been passed to apply for a special variation.
- Council has notified IPART of their intention to apply for a special variation on or before the due date as specified by IPART.
- Council's application is based on adopted IP&R documentation which identifies:-
 - The need and purpose of a different revenue path is clearly articulated and identified in the councils Delivery Program.
 - Evidence that the community is aware of the need for and extent of a rate rise.
 - The impact on affected ratepayers is reasonable.
 - IP&R documents are exhibited, approved and adopted by council.
 - IP&R documents explain the productivity improvements and cost containment strategies.
- Council has completed special variation application forms Part A (excel workbook) & Part B (word document) (available on IPART's website).
 - SV Part B certification page has been signed by the council's General Manager and Responsible Accounting Officer.
- Council's application includes a copy of the council's resolution(s) to apply for the special variation.
- Application which includes Part A and B, certification and council resolution and other supporting documentation, is lodged on or before the due date as specified on the OLG Council Circular and on the OLG and IPART websites.



Mr Rowan Perkins
General Manager
Berrigan Shire Council
56 Chanter Street
BERRIGAN NSW 2712

Contact: Lawrissa Chan
Phone no: 9275 7255
Our ref: D1821875

2 October 2018

Dear Mr Perkins

Audit arrangements for the year ending 30 June 2019 and beyond
Berrigan Shire Council

In June this year, I wrote to inform you of my intention to appoint a suitably qualified and experienced audit service provider (ASP) to perform the annual financial audit of Berrigan Shire Council.

Following a competitive open tender process, I am pleased to inform you that my Office has appointed Crowe Horwath to carry out the annual financial audit of Berrigan Shire Council for a period of three years, with an option to extend a further two years. This new arrangement will begin the year ending 30 June 2019. The lead partner from Crowe Horwath is Dannielle MacKenzie. Crowe Horwath has also been appointed as the ASP for several other local councils in the same region.

The Audit Office director responsible for your audit will introduce you to Dannielle MacKenzie at the end of the current audit cycle. They will also work with the current ASP to ensure a seamless transition.

My Office looks forward to working in collaboration with your council and Crowe Horwath to deliver a high-quality audit service that maximises value for money and generates insights that challenge and inform government to improve outcomes for citizens.

Should you require any further information, please call Lawrissa Chan, Director Financial Audit on 9275 7255 or via email at Lawrissa.Chan@audit.nsw.gov.au.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Margaret Crawford".

Margaret Crawford
Auditor-General of NSW