



**Minutes of the Council Meeting held in the Council Chambers on
Wednesday 17th July, 2019 commencing at 11:00am**

Min. No.

PRESENT: Cr Matthew Hannan (Mayor)
Crs Daryll Morris, John Bruce, Colin Jones, Denis Glanville, Ross Bodey, John Taylor, Director Corporate Services (Matthew Hansen), Director Technical Services (Matthew Clarke), Development Manager (Laurie Stevens) and General Manager (Rowan Perkins).

1. APOLOGIES

- 1 RESOLVED** Crs Morris and Jones that an apology for non-attendance be received from Cr Roger Reynoldson.

2. DECLARATION OF ITEMS OF PECUNIARY OR OTHER INTEREST

Nil

3. VISITORS ATTENDING MEETING

10:15am Presentation for Volunteer Recognition
Bruce Rendell, Kaylene Dawe, Bob & Gina Brown

4. CONFIRMATION OF MINUTES

- 2 RESOLVED** Crs Jones and Taylor that the Minutes of the meeting held in the Council Chambers on Wednesday 19th June, 2019 be confirmed.

- 3 RESOLVED** Crs Morris and Jones that the Council adopt the following recommendations:

5.1 FINANCE – ACCOUNTS

That the Financial Statement, Bank Reconciliation Certificate and Petty Cash Book made up to 30 June 2019, be received and that the accounts paid as per Warrant No. 06/19 totaling \$2,157,689.99 be confirmed.

Min. No.

5.2 AUGUST COUNCIL MEETING DATE

That the Council reschedule its August 2019 meeting to now be held on Wednesday 28th August 2019 and further that the change in date be publicly advertised.

5.3 ORDER OF BUSINESS AT COUNCIL MEETINGS

That the Council adopt the following as its order of business for future Council meetings:

Present
Apologies and requests for leave of absence
Declarations of items of pecuniary or other interests
Confirmation of minutes
Mayoral minutes
Notices of motion
Resolution
Noting
Confidential
Mayor's report
Delegates' reports
Business arising

5.4 GENERAL MANAGER'S PERFORMANCE REVIEW

That the Council conduct the General Manager's End of Year Performance Review as part of the August, 2019 Council meeting.

5.5 T08/18/19 CONSTRUCTION & REFURBISHMENT OF THE FINLEY RUGBY & SOCCER FACILITY

That the Council:

1. accept the tender submission from Kennedy Builders for the construction and Refurbishment of the Finley Rugby & Soccer Facility for a contract sum of \$225,300.00 excluding GST;
2. delegate the General Manager to sign the contract documents on behalf of Council in relation to 1 above; and
3. appoint the Director of Technical Services as the Contract Superintendent
4. Allocate up to \$35,000 from its proposed borrowings to fund the amount in excess of the budgeted cost.

Min. No.

5.6 EOI 02/18/19 – IMPLEMENTATION OF LIQUID TRADE WASTE POLICY

That Council accept the expression of interest from Advanced Environmental Systems to complete the implementation of Liquid Trade Waste Policy in accordance with Brief issued and their Expression of Interest submitted on 11 June, 2019.

5.9 LOCAL GOVERNMENT NSW ANNUAL CONFERENCE

That the Council authorise the Mayor, Deputy Mayor and the General Manager to attend the 2019 LGNSW Annual Conference from 14th October until 16th October 2019.

5.12 DOCUMENTS FOR SIGNING & SEALING

That the Council sign and seal all documents relating to entitlements contracts with Murray Irrigation Limited for landholding reference E903.

5.14 TOWN LITTER BIN CLEARING

That Council accept the quotation from Strictly Waste Management for Removal of Rubbish and Maintaining of Bins throughout Berrigan Council's Townships in accordance with Specification Q28/18/19.

5.15 LIBRARY SERVICE – CHILDREN AND YOUNG PEOPLE POLICY

That the Council:

1. revoke its [Library Service Children and Young Persons Policy](#).
2. adopt the Library Service – Children and Young People Policy as below:

Min. No.



Policy

**00. LIBRARY SERVICE – CHILDREN AND YOUNG PEOPLE
POLICY**

Version 00

File Reference No:

Strategic Outcome: Supported and engaged communities

Date of Adoption: 17/07/2019

Date for Review: 21/07/2021

Responsible Officer: Director Corporate Services

1. POLICY STATEMENT

The Berrigan Shire Library Service (BSLS) is committed to servicing the information and recreational needs of young people. The Library strives to provide a welcoming environment, and provide targeted resources and programs to meet the needs of young people.

2. PURPOSE

This Policy aims to:

- provide child-safe and child-friendly environments together with practices to promote a wide variety of services to young people.
- encourage uniformity and consistency across the branches of the BSLS for staff, as well as parents and young people.

3. SCOPE

This policy applies to all branches of BSLS and to all services provided by BSLS.

4. OBJECTIVE

This Policy is designed to assist the Council and BSLS to meet the following Community Delivery Program objective

3.2.1.1 Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 – 2018

Min. No.



Policy

5. DEFINITIONS

Child: A young person between the ages of 0-12 years

Young People: A teenager between the ages of 12 -18 years

Classification: A classification of media as per the *Classification Act 1995*

- G General classification
- PG Parental Guidance classification
- M Mature classification (15 years +)

6. POLICY IMPLEMENTATION

6.1 Services

Berrigan Shire Library Service provides the community with access to information and recreational materials through a variety of services and resources. Our libraries support young people through the provision of collections and programs that foster an appreciation of literature and promote the development of information literacy skills.

Services may include the following:

- Fiction, non-fiction and recreational books
- Magazines
- DVD's
- CD's
- eBooks and eAudio and streaming services
- Computer and Internet access
- Assistance from staff in accessing collections and information
- Literacy programs
- Space for activities or study
- Internet training
- Film sessions
- Space for activities and study

Berrigan Shire Library Service does not provide services provided professionally by other agencies, for example, child care and formal education.

Min. No.



Policy

6.2 Responsibilities

6.2.1 Parents and guardians

Parents and guardians must ensure responsibility with regard to their child's use of the library.

Children under the age of 8 years must be accompanied by an adult while visiting the library. Children under the age of 16 years must have a parent /guardian support their membership application

Children and young adults will always be advised of age appropriate resources but the responsibility for monitoring and supervising the child's use of the general collection remains with the parent/guardian

6.2.2 Staff

Library staff are expected to guide and assist young people in finding and accessing resources appropriate to their particular interests and inquiries – as under the *Classification Act 1995* ('G', 'PG', 'M', 'unrestricted' etc.)

All library staff will be required to provide the Council with the appropriate NSW Working with Children Check.

6.3 Inappropriate use

The Library Regulation 2018 allows for a library staff member to direct any person to leave the library, and not to re-enter the library for such a period as the library staff member directs, if the staff member is of the opinion that:

- The person has contravened any provision of Library Act, or
- The person's condition, conduct, dress or manner is likely to give offence to any person in the library or to interfere with any other person's use of the library.

The Council and BSLs have adopted a Library Patron Code of Conduct and all exclusions from the library will be dealt with in accordance with that Code.

Min. No.



Policy

7. RELATED LEGISLATION, POLICIES AND STRATEGIES

7.1 Legislation

- *Local Government Act 1993*
- *Library Act 1939*
- *Library Regulation 2018*
- *Child Protection (Working with Children) Act 2012*
- *Children and Young Persons (Care and Protection) Regulation 2012*

7.2 Council documents

- [Berrigan Shire 2027](#) (Community Strategic Plan)
- [Berrigan Shire Library Service Strategic Plan](#)
- [Patron Code of Conduct](#)

7.3 Other resources

- [NSW Office of the Children's Guardian](#)
- [NSW Office of the Advocate for Children and Young People](#)
- [Australian Library and Information Association](#)
- [State Library of NSW](#)

Min. No.

**5.16 LIBRARY SERVICE – COLLECTION DEVELOPMENT
POLICY**

That the Council:

1. revoke its Library Collection Development Policy.
2. adopt the Library Service – Collection Development Policy as below:

Min. No.



Policy

**00. LIBRARY SERVICE – COLLECTION DEVELOPMENT
POLICY**

Version 00

File Reference No:

Strategic Outcome: Supported and engaged communities

Date of Adoption: 17/07/2019

Date for Review: 21/07/2021

Responsible Officer: Director Corporate Services

1. POLICY STATEMENT

Berrigan Shire Library Service (BSLS) develops collections that are freely available and that reflect the needs of its community.

2. PURPOSE

The purpose of this Policy is to:

- Ensure that the library's collections meet the current and future needs of the patrons and the Berrigan Shire community
- Inform the community and the Council of the principles by which the library's collections are selected, maintained, developed and deselected.
- Define the responsibilities for the management of the library's collections
- Ensure that the provision of the library collections is consistent with Council's vision

3. SCOPE

This policy applies to all physical and digital library collections under the management of BSLS.

4. OBJECTIVE

This Policy is designed to assist the Council and BSLS to meet the following Community Delivery Program objective

Min. No.



Policy

3.2.1.1 Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018

5. DEFINITIONS

CALD	Culturally and Linguistically Diverse, usually referring to communities
Collections	Physical and digital resources that are organised and owned by, or under licence to, the Library, including books, magazines, newspapers, DVD's, photographs, eBooks, microfiche, microfilm, CD's, eAudio
Collection Development	The processes related to the development of library collections including selection and de-selection, collection analysis and management
De-Selection	The process of removing items from the library collection
Electronic Resources	Digital items that are available online and accessed through the internet including eBooks, eAudiobooks, digital magazines, journals, databases, films and music
Free library	A library where books may be taken permanently by the patron without charge. This is often in a public place.
Format	The ways in which a resource may be presented including print, digital, paperback, audiobook.
Inter Library Loan	An item borrowed from another library service on behalf of a customer
Library Resources	See Collections
Profile	A dynamic document that identifies core collection requirements provided to library suppliers to assist in selection
Reference Resources	Resources containing concise information and facts that are referred to rather than read

Min. No.



Policy

Vanity Press A business, often with no selection criteria, that authors pay to publish their work.

6. POLICY IMPLEMENTATION

6.1 Responsibility

Collection development is the responsibility of library staff together with oversight of the Library Manager.

The Library Manager is responsible to:

- Provide a point of contact about the meaning and application of this policy
- Ensure that the Policy is included on Council's policy register and record management system
- Update the policy when necessary to ensure it is current
- Implement communications, education and monitoring strategies
- Investigate breaches and enforcing compliance

6.2 Collections

BLS will develop a collection that is freely available and that reflects the needs of its diverse community, promote creativity, celebrate local identity, support lifelong learning and foster social cohesion.

This will include the following:

- **Fiction** a wide range of popular and literary fiction, including graphic novels with an emphasis on literary award winners and Australian author of merit.
- **Non-Fiction** Information and factual material that will assist individuals in their life-long learning needs and recreational pursuits with an emphasis on current information
- **Electronic Resources** Electronic resources including eBooks, eAudiobooks, digital magazines, journals, databases, film and music streaming services, with a preference for resources that can be accessed anywhere via an internet connection.
- **Children's:** Picture books, first readers, fiction, non-fiction and graphic novels that inform and stimulate the joy of reading and discovery.

Min. No.



Policy

- **HSC books, magazines, graphic novels and audio-visual;** material that support the NSW Higher School Certificate curriculum.
- **Reference sources of current information** including Atlases, Dictionaries, Year Books, and Encyclopedias with a preference for online resources.
- **Audio-visual** Audio Books and MP3's that provide an audio alternate to recreational reading. DVD's of popular and critically acclaimed film, television series, documentaries, plays and concerts.
- **Magazines & Newspapers** selected local newspapers in hardcopy. Magazines of general interest. Newspapers and bulletins from political parties and religious groups will not be collected.
- **Local Studies** Printed material, photographs, recordings, archival media, digital resources that record the unique history of Berrigan Shire and surrounding district and assist with genealogical research.
- **Community Languages** Material to help Culturally and Linguistically Diverse (CALD) members of the Berrigan Shire maintain their cultural and linguistic heritage. This collection shall be borrowed from the State Library at the appropriate time requested by the local customer.

6.3 Selection

6.3.1 **Methods**

Items will be selected using the following:

- Profiles developed and monitored by library staff and managed by authorized library suppliers
- Standing orders for authors and series
- Staff and customer recommendations
- Staff selections

Min. No.



Policy

6.3.2 Criteria

The following criteria will be taken into consideration when selecting resources for inclusion in the collections:

- Accuracy of information
- Authority of author/publisher/producer
- Literary/artistic merit
- Popularity or anticipated demand
- Durability
- Suitability of format
- Licensing or contract terms
- Price
- Compliance with Australian standards or legislation
- Ease of use
- Items that have relevance and value to the local studies of Berrigan Shire including geographic, historical, cultural, sociological and political material.

Criteria that may exclude resources from selection:

- Textbooks, unless they are the only source of information on a topic
- Vanity press publication
- Resources in a language not currently collected
- Resources that contain novelty or promotional accessories
- Books that are designed to be written into

6.4 Donations and bequests

The library accepts donated material and bequests under the following provisions:

- Donations will not be accepted without prior approval from the responsible librarian
- Material must be in 'as new' condition
- Material not 'as new' condition will only be accepted if it is relevant to the Local Studies collection
- Any material donated to the Library becomes the property of Berrigan Shire Library Service
- Conditional donations and bequests are not accepted
- Material may be added to the collections if it meets the selection considerations outlined in this policy

Min. No.



Policy

- Material that is not added to the collections may be offered for sale with the proceeds being returned to the library. Alternatively, this material may be added to a free library.

6.5 Controversial and sensitive material

The library has a responsibility to provide a broad range of information and opinion and upholds the principle of intellectual freedom. Material shall not be excluded just because it is controversial. The library shall not self-censor by restricting access to material unless restriction is required by law.

It is the responsibility of parents and carers to monitor the reading and viewing choices of their children.

6.6 Items not held by the library

Library members are encouraged to make suggestions for purchase to ensure the collections are relevant and meet the community needs. These suggestions will be purchased if they meet the selection criteria outlined in Section 6.3.2 above.

CALD items that cannot be purchased or that do not fit the selection criteria will be obtained for customers via interlibrary loan where possible

6.7 Access

Where technology, systems and format allow:

- Resources are listed in the online catalogue with full subject access
- Resources are regularly listed and updated on the Libraries Australia database
- Items can be transferred to the branch of their choice for collection by the customer

6.8 Maintenance

The collections will be continually evaluated using evidence-based methodologies to maintain a well-balanced, attractive and up to date collection. Resources will be withdrawn when:

- Information is inaccurate or out of date
- Subject is no longer of general interest

Min. No.



Policy

- Poor physical condition
- Superseded editions
- Low demand
- Duplicate copies in excess of demand

This criteria does not apply to Local Studies collections, which will be maintained according to their relevance to the history and culture of Berrigan Shire and district.

6.9 Disposal

Deselected stock may be:

- Sold
- Offered to other libraries or non-profit organisations
- Recycled
- Sent to waste collection

7. RELATED LEGISLATION, POLICIES AND STRATEGIES

7.1 Legislation

- *Local Government Act 1993*
- *Library Act 1939*
- *Library Regulation 2018*

7.2 Council documents

- [Berrigan Shire 2027](#) (Community Strategic Plan)
- [Berrigan Shire Library Service Strategic Plan](#)

7.3 Other resources

- Living Learning Libraries Standards and Guidelines for NSW Public Libraries 6th ed.
- Access to Information in NSW Public Libraries
- IFLA/UNESCO Public Library Manifesto

Min. No.

5.17 TENDER POLICY

That the Council:

1. revoke its [Tender Policy](#) adopted on 21 January 2015.
2. adopt the Tender Policy as below:

Min. No.



Policy

35 TENDER POLICY

Version 02

File Reference No:

Strategic Outcome: Good government

Date of Adoption: 17/07/2019

Date for Review: 17/03/2021

Responsible Officer: Director Technical Services

1. POLICY STATEMENT

Where required by legislation or otherwise appropriate, the Council will seek to obtain goods and services by means of a competitive tender process. It is important that this process is ethical, transparent, accountable and effective.

This policy forms part of the Council's Procurement and Disposal Framework and should be read in conjunction with the Council's Procurement and Disposal Policy and the other policies that form that framework.

2. PURPOSE

The purpose of this policy is to define the key tender principles adopted by Council and to ensure that Council officers are aware of their responsibilities and the applicable conditions and procedures regarding tenders

The policy will provide consistent advice about the competitive tendering of and for Council services, describes Council requirements in relation to ethical behaviour in relation to tendering and will maintain competitiveness and ensure best value of goods and services provided to the Council

3. SCOPE

This policy applies to:

- Councillors
- Council officers
- Suppliers awarded contracts via the tendering process
- Prospective suppliers supplying tenders to the Council.

Min. No.



Policy

The policy covers:

- all purchases by the Council over the tender threshold, and
- the entire process of inviting and assessing tenders for goods and services by the Council

4. OBJECTIVE

This policy is developed to assist the Council with Delivery Plan Objective 2.1.3.1:

Coordinate Council investments, financial management, financial operations and processing.

5. DEFINITIONS

Best value: As defined in the Council's Procurement and Disposal Policy, best value represents the best return and performance for the money spent on procurement of goods and services.

Best value is not simply the best price. In determining what best value is, Council officers must consider:

- price
- "whole of life" and other ongoing costs
- fitness for purpose
- suitability
- availability and timeliness
- prior performance
- statutory compliance and work health and safety

Council officer: Any person who has authority to purchase goods and services on behalf of the Council. This includes, but is not limited to, Council employees, contractors, volunteers and other agents of the Council.

Public tender: Method by which tenders for the proposed contract are invited by public advertisement per Clause 166(a) of the *Local Government (General) Regulation) 2005*

Prescribed organisation: An organisation listed in Clause 163(1A) of the *Local Government (General) Regulation 2005*. The Council is permitted to use contracts prepared by these organisations to obtain goods and services without having to seek tenders.

Min. No.



Tender threshold: An amount in dollars as determined and published by the NSW Office of Local Government. **This amount is shown in Section 55(3)(n) of the Local Government Act 1993**

6. POLICY IMPLEMENTATION

6.1 General principles

In conducting a request for tender, the Council will

- comply with its statutory obligations;
- act in an ethical, transparent and accountable manner;
- act fairly and even-handedly;
- maintain commercial confidentiality in line with legislation and Council policy
- seek "best value" outcomes.

At all times, Council officers must be aware of their responsibilities to act in the best interests of the Council and the community when handling public funds.

6.2 Roles and Responsibilities

The General Manager will appoint Council officers to the following responsibilities:

- Council officers responsible for opening submitted tenders
- Tender Evaluation Panel
- Tender Evaluation Panel Chairperson

The Tender Evaluation Panel Chairperson will be responsible for the overall conduct of the tender process, including ensuring compliance with relevant legislation, regulations, Office of Local Government guidelines and Council policies.

6.3 Methods of tendering

All requests for tenders invited by the Council will be public tenders, unless in exceptional circumstances and expressly approved by the General Manager.

6.3.1 E-Tendering

Where the Council chooses to conduct its own tender, the tender will be conducted through an electronic, online tender system.

The E-Tendering system will operate within an appropriate policy and security management framework that incorporates threat and risk assessment, regular review and audit.

Min. No.



Policy

In addition to electronic tender submissions, the Council may, at the discretion of the General Manager, choose to allow submission of tenders in hard copy form at the Tender Box, located at the Council Administration Office.

6.3.2 Use of Prescribed Organisations

With the express approval of the General Manager, the Council may avail itself of the options available under the *Local Government Act 1993* to use a contract from the parties below in lieu of requesting a tender in its own right.

- Prescribed organisations, as per section 55(3)(a) of the *Local Government Act 1993*
- the NSW Procurement Board or the Department of Administrative Services of the Commonwealth, as per section 55(3)(g) of the *Local Government Act 1993*

Council officers using a prescribed organisation should still ensure that Council is receiving best value.

Where an organisation in this section has been used for a purchase greater than the tender threshold amount, an information report outlining the successful bid and the evaluation of the quotations must be presented to the next meeting of the Council.

6.4 Record maintenance

The Tender Evaluation Panel Chairperson is responsible for ensuring that all relevant documents relating to a request for tender are kept and secured, in line with the Tendering Guidelines for NSW Local Government.

The Tender Evaluation Panel Chairperson is also responsible for controlling access to all documents relating to a request for tender.

6.5 Assessment

Tenders will be assessed under formal evaluation criteria and weightings. These criteria and weightings will be included in the tender documentation.

6.6 Risk Management

Risk Management is the systematic positive identification of threats and the identification of opportunities for the best use of resources.

Throughout the tender process, the Council will ensure that risks associated with the process are identified and are treated in accordance with the Council's Risk Management Policy and Framework.

Min. No.



Policy

7. RELATED POLICES AND STRATEGIES

7.1 Legislation

- *Local Government Act 1993*
- *Local Government (General) Regulation 2005*

- *State Records Act 1988*
- *Government Information (Public Access) Act 2009.*
- *Privacy and Personal Information Protection Act 1998.*
- *Public Finance and Audit Act 1983*

7.2 Other plans, policies and strategies

- Tendering Guidelines for NSW Local Government
- Berrigan Shire Council Risk Management Framework
- Berrigan Shire Council Code of Conduct
- Berrigan Shire Council Statement of Business Ethics
- Procurement and Disposal Policy

Min. No.

5.18 WASTE COLLECTION AND DISPOSAL POLICY

That the Council:

1. revoke its Waste Collection and Disposal Policy adopted on 19 September 2018.
2. adopt the Waste Collection and Disposal Policy set out below:

Min. No.



78 WASTE COLLECTION AND DISPOSAL POLICY

Version 02

File Reference No: 31.160.3
Strategic Outcome: Sustainable natural and built landscapes
Date of Adoption: 17/07/2019
Date for Review: 21/09/2022
Responsible Officer: Director Technical Services

1. POLICY STATEMENT

Management of a waste collection disposal and recycling system for Berrigan Shire is one of the core responsibilities of Berrigan Shire Council.

This policy puts in place a framework under which the Council will deliver these services.

2. PURPOSE

The purpose of this policy is to plan and provide for an environmentally sustainable and effective system for waste disposal in line with the *Waste Avoidance and Resource Recovery Act 2001*, other legislation and community expectations.

3. SCOPE

This policy applies to all waste management activities undertaken by Berrigan Shire Council

4. OBJECTIVE

This policy is developed to assist the Council with Delivery Plan Objective 1.3.2:

Manage landfill, recycling and waste disposal

5. DEFINITIONS

Hardwaste – Includes waste that is neither putrescible (organic) or recyclable

Greenwaste – Includes garden waste, tree lopping and lawn clippings

Putrescible – Organic waste that is capable of decomposing (i.e. food scraps etc.)

Min. No.



Policy

Recyclables – Includes materials able to recycled in accordance with national standards e.g. cardboard, paper, plastics, metal, batteries, tyres and whitegoods etc.

Scavenging – the removal of items previously left as waste from a waste management facility by the public.

Special Event – A special event includes the following

- Picola Football Netball League and Murray Football Netball League Grand Finals (if held in Berrigan Shire)
- Berrigan and Finley Agricultural and Horticultural Shows
- Berrigan Gold Cup
- Finley Rice Strippers Ball
- Other events as determined by the General Manager on a case-by-case basis.

6. POLICY IMPLEMENTATION

6.1 Waste management facilities

6.1.1 Location

Berrigan Shire Council will operate the following facilities

- Berrigan Waste Management Facility – receives all waste
- Tocumwal Waste Management Facility – receives only clean hardwaste, recyclables and greenwaste
- Finley Recycling Centre – receives only recyclables

6.1.2 Opening hours

Opening hours for these facilities are set as:

Facility	MON	TUES	WED	THURS	FRI	SAT	SUN
Berrigan	Closed	1:30pm – 4:00pm	Closed	1:30pm – 4:00pm	Closed	Closed	12:30pm – 4:00pm
Tocumwal	Closed	Closed	1:30pm – 4:00pm	Closed	1:30pm – 4:00pm	Closed	1:30pm – 4:00pm
Finley	Closed	Closed	Closed	Closed	Closed	Closed	8:30am – 12:00pm

Min. No.



Policy

Opening hours for these facilities will only be modified by resolution of the Council.

All waste management facilities will be closed on the following days:

- Christmas Day
- Good Friday
- ANZAC Day

While open, use of the facility will be supervised by an authorised Council employee at all times. Access to the facility outside normal opening hours is prohibited, except as otherwise allowed for in this policy.

6.1.3 Fees and charges

Fees and charges for these facilities will be set annually in the Fees and Charges Register.

As a general rule, all users of the facility will be charged the appropriate fee at the time of disposal. There is to be no free use of any of the waste management facilities.

Requests for the Council to donate the cost of use of the facility are to be directed to the Council for assessment under the Donations and Financial Assistance Policy. Unless the Council has expressly given notice that it will donate the cost of the fees, payment must be made at the time of disposal.

Commercial entities frequently using the Council's Waste Management Facilities may be granted credit facilities in line with the Council's Commercial Credit Policy. Until access to credit is expressly provided, payment must be made at the time of disposal.

6.1.4 Opportunity and Second-Hand shops

On application, not-for-profit community-operated Opportunity Shops selling second-hand furniture may be allowed to dispose of up to 4m³ of non-putrescible waste per calendar year free of charge at the Council's Waste Management Facilities.

Organisations seeking this allowance must apply annually and in writing. The General Manager will determine the eligibility for this allowance. The Environmental Engineer will keep a register of those organisations eligible for the allowance

The Environmental Engineer will keep a record of the quantities of waste disposed by these organisations and submit this information to the Council by way of a report to a Council meeting on an annual basis as well as in the Council's Annual Report.

Min. No.



Policy

6.1.5 Special events

The Council will cooperate with the organisers of "special events" regarding collection and disposal of waste associated with the event.

Generally, this will be by way of providing bins to allow for the normal kerbside collection service to collect. The Council will not pass on the costs of collection to the "special event" for this service.

Where this is not possible or practicable, the Council may allow access outside normal hours to a waste management facility for "special events".

If access is allowed, the following arrangements will apply

1. Before the event an authorised representative of the organisers of the "special event" will arrange a suitable time with an appropriate Council representative for after-hours access to the facility.
2. Before the event, the representative will pay any appropriate tipping fees based on an estimate of the type and quantity of the refuse expected to be disposed of. An adjustment to these fees may be made after the event if the types and quantities are materially different.
3. The normal fee charged for opening the facility outside normal hours will be waived.

Requests for subsidised tipping fees and the like will be considered as per the Council's Requests for Donations and Financial Assistance Policy.

6.1.6 Scavenging rights

The Council will not allow any scavenging at any of its waste management facilities under any circumstances.

Min. No.



Policy

6.2 Kerbside collection

6.2.1 Services

The Council will offer the kerbside collection services shown in the table below:

Name	Service
Domestic Waste Collected	1 x Weekly pick up of 120 litre small garbage bin (Green) 1 x Fortnightly pick up 240 litre recycling bin (Blue)
Additional Service (Collected)	1 x Weekly pick up of 120 litre small garbage bin (Green)
Uncollected (vacant)	Charged on vacant land within the collection zone – no service is provided.
Business / Non Residential Garbage	1 x Weekly pick up of 240 litre big bin (Green)
Garbage and Recycling	1 x Weekly pick up of 240 litre big garbage bin (Green) 1 x Fortnightly pick up of 240 litre recycling bin (Blue)
Recycling Collected	1 x Fortnightly pick up of 240 litre recycling bin (Blue)

6.2.2 Serviced area

The Garbage and Recycling services are normally only provided to those that are within the town boundary.

Under certain circumstances Council's service provider will collect outside the town boundary if a significant number of people request the service

6.2.3 Voluntary service

Residents outside the service area may avail themselves of the waste kerbside collection service. A request for this service will be passed on the Environmental Engineer to assess in line with this policy.

Min. No.



Policy

The Environmental Engineer will determine the nearest collection point where the resident will need to bring their bins for collection.

Any property provided with a garbage service under this section will also receive a recycling collection service.

6.2.4 Fees and charges

Fees and charges for these facilities will be set annually, via the:

- Fees and Charges Register,
- Rating and Revenue Policy, and
- through the Council's rates and charges resolution.

6.2.5 Compassionate service

The Council will provide a larger 240 litre bin for the garbage service for Residents with special waste collection needs relating to their medical care – i.e. dialysis machine and adult incontinence aids etc.

Each request for a larger bin under this section will be assessed on their merits by the Environmental Engineer.

Residents will be asked to provide evidence – i.e. a medical certificate or a statutory declaration – in support of their request.

7. RELATED LEGISLATION, POLICIES AND STRATEGIES

7.1 Legislation and other documents

- *Local Government Act 1993*
- *Local Government (General) Regulation 2005*
- *Waste Avoidance and Resource Recovery Act 2001*
- *Reducing Waste: Implementation Strategy 2011-2015*

7.2 Relevant Council documents

- Fees and Charges Register
- Waste Management Asset Management Plan
- User Fees and Charges Policy
- Commercial Credit Policy
- Requests for Donations and Financial Assistance Policy

Min. No.

5.19 ASSET ACCOUNTING POLICY

That the Council adopt the Asset Accounting Policy as set out
below:

Min. No.



Policy

00. ASSET ACCOUNTING POLICY

Version 01

File Reference No:

Strategic Outcome: Good government

Date of Adoption: 19/07/2017

Date for Review: 21/07/2021

Responsible Officer: Director Corporate Services

1. POLICY STATEMENT

Council has an obligation to ensure that all assets are managed efficiently in accordance with the Council's Asset Management Plan. This policy provides a framework to regulate and guide the identification, recognition and measurement of non-current assets that provide future economic benefit to Berrigan Shire Council and the community.

This policy outlines the mandatory asset management accounting requirements to maintain compliance with the Local Government Act and Australian Accounting Standards.

2. PURPOSE

The purpose of this policy is to provide guidance, clarity and consistency regarding the treatment of capital expenditure, depreciation, revaluations, disposals and acquisitions which will provide greater understanding and accuracy of Council's capital requirements

3. SCOPE

This policy applies to all non-current infrastructure, property, plant and equipment (IPPE) recognised in Council, as well as intangible assets.

This policy generally impacts upon all Council employees, volunteers and contractors. Specifically, the policy is directly applicable to Budget Centre Managers and Council officers who have asset management and asset accounting responsibilities.

4. OBJECTIVE

This policy is developed to assist the Council with Delivery Plan Objective 2.1.3.1:

Coordinate Council investments, financial management, financial operations and processing.

Min. No.



Policy

5. DEFINITIONS

Accumulated Depreciation: is the total of the entire annual depreciable amount that has been applied to the asset since the asset has been used by the entity

Asset: A resource which is controlled as a result of past events and from which future economic benefits are expected to flow to the entity.

Asset Class: refers to the categories of assets used by the Council for asset management and accounting purposes, such as land, buildings, facilities, infrastructure assets, plant and equipment, furniture and fittings.

Capitalisation threshold: Minimum amount whereby the value of a non-current asset must be capitalised whereas, below this cost the value is expensed.

Capital Works in Progress refers to Capital Works not completed within the financial year and needs to be carried in to the next financial year.

Carrying amount: The amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses i.e. its written down value (WDV)

Contributed asset: An asset that is transferred at below or no cost, usually by way of contracts with developers, through government transfer arrangements or as a result of a bequest.

Control: The potential to contribute, directly or indirectly, to the delivery of relevant goods or services in accordance with the entity's objectives of a particular volume, quantity and quality to its beneficiaries including the ability to restrict access of others to those benefits.

Cost: The amount of cash or cash equivalent paid or the fair value of any other consideration given to acquire an asset at the time of its acquisition or construction.

Council refers to Berrigan Shire Council (BSC)

Decommissioning: The removal, demolition or elimination of an asset's service potential, resulting from a specific management decision.

Depreciable amount: The cost of an asset, or other amount substituted for cost, less its residual value.

Depreciation: The systematic allocation of the depreciable amount of an asset over its useful life.

Fair Value: The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For infrastructure assets, replacement cost represents fair value.

Min. No.



Policy

Financially completed projects occur after the practical completion of a project where all the project expenditure is processed to the general ledger, excluding any retention costs.

Future economic benefit (or service potential): The potential to contribute, directly or indirectly, the delivery of goods and services in accordance with Council's objectives of a particular volume, quantity or quality to its beneficiaries. It includes social, environmental, financial and governance benefits.

Impairment loss: The amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount.

Intangible asset: An identifiable non-monetary asset without physical substance.

Maintenance: of an asset is periodic expenditure required to ensure that the asset lasts as long as it is expected to last (useful life) and that it provides and continues to provide future economic benefits. Maintenance can also include expenditure on non-current assets that do not meet the capitalisation criteria.

Materiality: as defined by AASB 1031 is 'Information is material, if its omission, misstatement or non-disclosure has the potential, individually or collectively to:

- Influence the economic decisions of users taken on the basis of financial statements or
- Affect the discharge of accountability by the management or governing body of the entity.'

Network assets are a chain of interconnected but dissimilar assets connected for the provision of the one simultaneous service. Individually, these assets are below capitalisation thresholds, but require recognition in the financial statements due to their collective value.

Non-current asset: An asset held for use rather than exchange and which provides an economic benefit for a period greater than 12 months.

Pattern of consumption: The pattern in which the asset's future economic benefits are expected to be consumed by Council. This maybe constant, increasing, decreasing or variable.

Practically completed projects are where the majority of the project is practically complete, or the core asset is placed in service and commissioned.

Renewal: Expenditure that exceeds the useful life or increases the service potential of the asset beyond its current condition but not exceeding its current maximum design level (for example, resealing of a road).

Replacement cost: The cost of replacing the total potential future economic benefit of the existing asset using either reproduction or modern equivalents after taking into account any differences in the utility of the existing asset and the modern equivalent.

Min. No.



Policy

Residual value: The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Retention costs are costs due to the contractor withheld by the Council for a period of time as stipulated in the construction contract.

Upgrade: Expenditure that exceeds the useful life or increases the service potential of the asset beyond its current maximum design level – for example, widening a road to add an extra traffic lane or improve safety.

Useful life: The period over which an asset is expected to be available for use by Council; or the number of production or similar units expected to be obtained from the asset by Council.

Valuation refers to the process of determining the value of an asset.

Written down value: Refer: Carrying amount

6. POLICY IMPLEMENTATION

6.1. Responsibilities

Position	Directorate	Responsibility
Mayor	Council	To lead councillors in their understanding of and compliance with this policy, its notes and guidelines.
General Manager	Executive	To lead staff (directly and through delegated authority) in their understanding of, and compliance with, this policy and guidelines.
Budget Centre Managers	All Directorates	The Budget Centre Managers must ensure that the asset custodians comply with this policy.
All other staff and committees personnel (Asset custodians)	All Directorates	Staff and committee personnel are custodians of the assets and may be users of the asset as well. They are primarily in charge of the asset and responsible for its physical presence and maintenance. Any change to the asset through construction, addition, disposal, decommissioning, transfer and renewal, upgrade or an action which changes its value as held in Council's books is to be communicated to the Finance Manager.

Min. No.



Policy

Position	Directorate	Responsibility
		Asset Custodians are personnel who are delegated the responsibility by the Budget centre managers to maintain the inventory of the assets in their area. The Asset Custodians still hold the primary responsibility for the asset, including to inform the budget centre managers of costs incurred on any asset whether it is through construction, addition, disposal, decommissioning, transfer, renewal, upgrade or an action which changes its value as held in the Council's books.
Finance Manager	Corporate Services	Responsible for ensuring that all Council's assets are accounted for in accordance with applicable Australian Accounting Standards and other relevant legislation.

6.2. Recognition

6.2.1. Criteria

Council will recognise a non-current asset if the following is satisfied:

- a) It is probable that future economic benefits associated with the item will flow to the entity; and
- b) The cost of the item can be measured reliably;
- c) The item has physical substance;
- d) The item is not held for sale and is expected to be used by the entity for more than 12 months;
- e) Council has control over the asset
- f) The cost exceeds the recognition threshold set by Council

All non-current assets are initially recognised at cost when it exceeds the recognition threshold, with the exception of network assets.

Where an asset is constructed the cost will be capitalised in the year the asset is financially complete, or at comprehensive revaluation whichever occurs first.

6.2.2. Cost

The cost of a non-current asset comprises:

- a) Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other planning costs incurred

Min. No.



Policy

- b) Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. These include:
- i. Costs of employee benefits (as defined in AASB119 Employee Benefits) arising directly from the construction or acquisition of the asset
 - ii. Costs of site preparation
 - iii. Initial delivery and handling costs
 - iv. Installation and assembly costs
 - v. Costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling any items produced while bringing the asset to that location and condition (such as samples produced when testing equipment); and
 - vi. Professional fees
- c) The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Purchase costs that are to be excluded from the cost of the non-current asset are:

- a) Costs of opening a new facility;
- b) Costs of introducing a new product or service (including costs of advertising and promotional activities);
- c) Costs of conducting business in a new location or with a new class of customer (including costs of staff training); and
- d) Administration and other general overhead costs.

Costs on assets incurred after initial recognition are to be capitalised whenever the associated work either renews, extends or upgrades the asset's completed or underlying service potential.

Notwithstanding, where an asset is acquired at no cost, or for a nominal cost, such as developer and other contributed assets, the cost is its fair value as at date of acquisition. Where an asset is contributed/donated by a developer it is recognised when the Council assumes responsibility for the asset.

6.2.3. Network assets

A network is a grouping of multiple assets that individually fall below the capitalisation threshold but as a whole is material in value. These assets perform a whole service and require recognition in the financial statements

Min. No.



Policy

6.2.4. Minor assets

The acquisition of minor assets under the recognition thresholds is treated as an expense and is recorded in an Attractive Items Register. All departments within the Council are responsible for maintaining their own Attractive Items Register which is subject to periodic internal and external audit.

6.2.5. Intangible assets

Where the asset does not have physical substance but meets other criteria it will be recorded as an intangible asset.

6.2.6. Materiality

As guidance in considering materiality thresholds, the following are to be used:

- a) An amount equal to or greater than 10% of the appropriate base may be presumed to be material;
- b) An amount equal to or less than 5% may be presumed to be not material; and
- c) An amount between 5% and 10% requires judgement.

The asset recognition thresholds that apply to each asset class are detailed in Appendix 1.

6.3. Valuation

All Council assets that qualify for recognition are to be initially measured at cost. However, where an asset is acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. Fair value is deemed to be either:

- a) Market Value if there is market evidence, or
- b) Depreciated Current replacement cost if there is no market evidence

Where an asset was acquired in prior financial years and has yet to be recorded in Councils financial asset register, the asset is to be brought to account at the fair value as at the date of recognition.

The valuation method applicable to each Asset Class is detailed in Appendix 1

6.4. Renewal/Upgrade/Improvement

After initial recognition of all non-current assets at cost, assets are maintained to their optimum service potential through annual capital programs. Each year capital programs are budgeted, and the asset custodians will have their inputs for each asset classes.

Min. No.



Policy

6.4.1. Treatments

Based on the asset conditions, the use or consumption of assets and service potential, projects will be budgeted. This will include renewals, upgrades or improvements to the assets.

Renewals - Re-establishing an existing asset's service potential; required once an asset's condition degrades to the point the related service can no longer be adequately provided.

Upgrade - Enhancement to existing assets to provide a higher level of service from the current level of service.

Improvement - Improve an existing assets condition from the current condition or service potential which will then improve the useful life and remaining useful life.

A similar accounting process will be carried out for the above three capital treatments to the assets. During capitalisation process the relevant asset will be added with the actual capital sent and the condition will be improved based on the in-house engineer's condition assessment.

6.4.2. Capitalisation

Capital expenditure on existing assets can be capitalised when the following criteria is met:

- a) The amount exceeds the asset recognition threshold; and ONE of the following applies:
 - i. The resulting asset provides a higher level of service (increase of service capacity or service quality), an upgrade; or
 - ii. The expenditure results in an overall cost saving; or
 - iii. The expenditure extends the life of the resulting asset beyond the original expectation, a renewal.

Expenditure that does not meet the above classification is treated as an expense in the financial statements

6.5. Revaluation

All non-current assets subject to a revaluation process in accordance with AASB116 are to be revalued at Fair Value. The Gross Revaluation method is to be applied, whereby any accumulated depreciation at the date of revaluation is restated proportionally to the change in the asset's gross carrying amount. With the exception of assets that remain valued at cost, a full revaluation is undertaken every three to five years.

Assets will be valued where applicable taking into account economic obsolescence, surplus capacity and asset optimisation.

Min. No.



Policy

An interim revaluation using indices developed via a desktop approach is to be undertaken at financial year-end for an asset class subject to regular revaluations whenever there has been a material movement in replacement cost (or market value, where applicable) since the last comprehensive revaluation.

If the carrying amount of a class of assets decreased as a result of revaluation, the net revaluation decrease shall be recognised in profit or loss

6.6. Depreciation

The straight-line method is adopted by Council to reflect patterns of consumption for all noncurrent assets, other than parcels of land, which are not subject to depreciation or amortisation.

Depreciation and amortisation parameters (remaining life, asset condition, residual value), are to be reviewed at least annually to ensure currency for end of financial year reporting.

6.7. Impairment

Where the carrying amount of an asset is found to exceed the recoverable amount the asset is to be written down to the recoverable amount and an impairment loss recorded. The impairment loss will be recognised immediately as an expense, unless the asset class is carried at a revalued amount. In this circumstance, any impairment losses shall be treated as a revaluation decrease in accordance to AASB 136 Impairment of Assets to the extent it reverses any previous revaluation increment.

Council is obligated to assess at each reporting date whether any assets are impaired. The indicators of impairment include:

- a) Economic performance.
- b) Obsolescence by design.
- c) Significant changes to its primary use.

All assets are to be reviewed annually for impairment

6.8. Work in progress

Capital work-in-progress is to be disclosed as a separate category for financial reporting purposes, at accumulated cost.

Work in progress balances are to be reviewed monthly to ensure completed projects are brought to account as assets within a timely manner and any operational costs are expensed accordingly.

Min. No.



Policy

6.9. Disposal

Valuable Non-Current Assets may be disposed as per Councils **Disposal Policy**.

When Council resolves to sell a non-current asset and the disposal is likely to occur within 12 months, the asset is to be classified as 'Held for Sale' in the Current Assets. The valuation of such as assets will be the lower of carrying value in the asset register as at the date of resolution or fair value less costs to sell if the carrying amount will be recovered principally through sale transactions. Assets held for sale are to be reviewed each end of financial year. If the sale is no longer occurring within 12 months then the asset is to be reclassified back to non-current assets

Assets are to be removed from Council asset registers on disposal, trade-in, retirement, decommissioning, abandonment, confirmation of any theft or loss or when it is withdrawn from use and no further economic benefits are expected from the asset.

6.10. Disclosures

Council shall disclose the following on non-current assets within the financial statements:

- a) Measurement basis used for determining gross carrying amount;
- b) Capitalisation thresholds for asset recognition;
- c) Depreciation/amortisation methods used;
- d) Useful lives or the depreciation/amortisation rates used;
- e) For each asset class, the gross carrying amount and the accumulated depreciation/amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period; and
- f) For each asset class a reconciliation of the carrying amount at the beginning and end of the period showing:
 - i. additions
 - ii. transfers between asset classes
 - iii. assets classified as held for sale
 - iv. disposals
 - v. increases or decreases from revaluations
 - vi. impairment losses recognised
 - vii. depreciation

Details of any revaluations including the valuer's name, type of revaluation (full revaluation or interim revaluation), date of effect and the financial impact (both for gross value and accumulated depreciation).

Disclosures within the financial statements in regards to fair value are outlined at Appendix 2.

Min. No.



Policy

6.11. Review

This policy will be reviewed when any of the following occur:

- a) As required by legislation.
- b) The related documents are amended or replaced.
- c) As determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than four (4) years

7. RELATED LEGISLATION, POLICIES AND STRATEGIES

7.1. Legislation

- *Local Government Act 1993* (NSW)
- *Local Government (General) Regulation 2005* (NSW)
- OLG Code of Accounting Practice and Financial Reporting circulars

7.2. Australian Accounting Standards

- AASB 5 Non-current Assets Held for Sale and Discontinued Operations
- AASB 13 Fair Value Measurement
- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Change in Accounting Estimates and Errors
- AASB 116 Property, Plant and Equipment
- AASB 16 Leases
- AASB 123 Borrowing Costs
- AASB 136 Impairment of Assets
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets
- AASB 138 Intangible Assets
- AASB 140 Investment Property
- AASB 1041 Revaluation of Non-Current Assets
- AASB 1031 Materiality
- AASB 1051 Land Under Roads
- AASB 1049 Whole of Government and General Government Sector Reporting
- SAC4 Statement of Accounting Concepts – Controlled Assets

7.3. Industry guidelines

- IPWEA's Australian Infrastructure Financial Management Guidelines
- CPA Guide to Valuation and Depreciation for Public and Not-for-profit sectors under AASB Accounting Standards

Min. No.



Policy

- NSW Treasury TPP 14-01 Accounting Policy: Valuation of Physical Non-Current Assets at Fair Value

7.4. Council policies, strategies and plans

- Disposal Policy
- Asset Management Policy
- Capital Works on Community Facilities Policy
- Contributory Footpath and Kerb and Gutter Schemes
- Legislative Compliance Policy
- Procurement and Disposal Policy
- Risk Management Policy & Framework
- Tender Policy
- Accounting Policy
- Berrigan Shire Council Asset Management Plans
- All Other Integrated Planning and Reporting documentation

Min. No.



Policy

APPENDIX 1 - ASSET RECOGNITION THRESHOLDS

Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
Capital Works in Progress Plant and Equipment	Plant & Equipment	Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)	All >\$2,000	N/A 5-15	At Cost Historical Cost	N/A Cost approach – depreciated historical cost
	Office Equipment	IT Hardware, printing devices, Telephone equipment, network devices, electronic equipment	>\$2,000	4-10	Historical Cost	Cost approach – depreciated historical cost
Land*	Furniture & Fittings	Indoor furniture	>\$2,000	10-20	Historical Cost	Cost approach – depreciated historical cost
	Operational	Land under Council offices, depots, libraries, water and sewer treatment plants etc.	All	N/A	Fair Value	Market Value
Land Under Roads – acquired since 01/07/2008	Community	Land under parks, recreation reserves, public halls etc.	All	N/A	Fair Value	Market Value
			All	N/A	Fair Value	Cost approach – depreciated historical cost

*Minor land parcels (less than 100m² or less than 3m in width) have no market value and possess limited or negligible service potential. Due to materiality these minor land parcels are recorded in Council's financial asset register at nominal value.

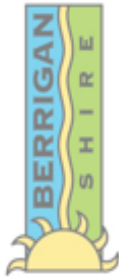
Min. No.



Policy

Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
Land Improvements - depreciation	Activity Area	Car parks, netball and tennis courts, fences etc.	>\$5,000	80	Historical Cost	N/A
Infrastructure: Buildings	Non Specialised / Specialised	Replacement of whole components such as roof, wall, door, floor coverings, bathrooms, kitchens, security systems, electrical systems, air conditioners and elevators	>\$10,000	20-100	Fair Value	Market Value and Historical cost
Transport	Roads including Kerb & Channels, Carparks, Runways & Taxiways	Formation, pavement, surface, kerb & gutter, crash barrier, road island	>\$10,000	20-80	Fair Value	Cost approach and Current Replacement cost
	Bridges & Culverts	Deck, abutment, substructure	>\$10,000	50-100	Fair Value	Current Replacement cost
	Footpaths	Pathway, cycleway, footbridge	>\$10,000	40	Fair Value	Current Replacement cost
	Bulk Earthworks (non-depreciable)	Formations / Levee banks	>\$10,000	20	Fair Value	Historical cost / current replacement cost
Stormwater Drainage	Stormwater Drainage	Culverts, channels, detention basins, headwalls, pipes, pits, flood warning system	>\$10,000	80-100	Fair Value	Current Replacement cost

Min. No.



Policy

Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
Water Infrastructure	Pump stations	Mechanical and electrical components, civil Structures	>\$10,000	60-80	Fair Value	Current replacement Cost Unit Rate / Condition based
	Water mains	Pipework	>\$10,000	70-80	Fair Value	Current replacement Cost
	Water Ancillary Treatment plant	Telemetry, monitoring	>\$10,000	15-20	Fair Value	Current replacement Cost
	Water Reservoir	Mechanical and electrical components, civil structures	>\$10,000	10-100	Fair Value	Current replacement Cost
			Mechanical and electrical components, pipework, roofs, structures	>\$10,000	80-100	Fair Value
Sewer Infrastructure	Sewer/Effluent Pump stations	Mechanical and electrical components, civil structures	>\$10,000	50-70	Fair Value	Current replacement Cost
	Sewer/Effluent mains	Pipework	>\$10,000	30-50	Fair Value	Current replacement Cost
	Sewer Ancillary	Monitoring, telemetry	>\$10,000	10-100	Fair Value	Current replacement Cost
Swimming Pools	Sewer/Effluent	Treatment Plant Mechanical and electrical components, civil structures	>\$10,000	10-100	Fair Value	Current replacement Cost
		Pool shell, tiling	>\$5,000	50	Fair Value	Current replacement Cost

Min. No.



Policy

Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
Other Open Space / recreational		Playground equipment, boating facility, fences, gates, outdoor furniture, lighting, barbeques, bike racks, stairs, shelters	>\$5,000	20	Fair Value	Current replacement Cost
Other Assets:						
Heritage		Mosaics, tapestries other heritage items	All	50-100	Historical Cost	Cost Approach
Library books		Book collection	All	50	Historical Cost	Cost Approach
Intangible	Software	Includes both internally generated and externally supplied.	>\$5,000	3-15	Historical cost	N/A
Other		Artwork, artefacts, flagpoles	>\$2,000	5-100	Historical Cost	N/A
Reinstatement, rehabilitation and restoration assets						
Tip assets			All	25-80	Historical cost	N/A
Quarry assets			All	25-80	Historical cost	N/A

Min. No.



Policy

APPENDIX 2- FAIR VALUE FINANCIAL STATEMENT DISCLOSURES

Level of Input			Disclosure dependent upon Level of Valuation Input
1	2	3	
✓	✓	✓	The amounts of any transfers between Level 1 and Level 2 of the fair value hierarchy, the reasons for those transfers and Council's policy for determining when transfers between levels are deemed to have occurred. Transfers into each level shall be disclosed and discussed separately from transfers out of each level.
	✓	✓	A description of the valuation technique(s) and the inputs used in the fair value measurement. If there has been a change in valuation technique (e.g. changing from a market approach to an income approach or the use of an additional valuation technique), Council shall disclose that change and the reason(s) for making it.
		✓	The effect of the measurements on profit or loss or other comprehensive income for the period.
		✓	A reconciliation from the opening balances to the closing balances, disclosing separately changes during the period attributable to the following: <ul style="list-style-type: none"> (i) total gains or losses for the period recognised in profit or loss (at line item level) (ii) total gains or losses for the period recognised in other comprehensive income (at line item level) (iii) purchases, sales, issues and settlements (iv) the amounts of any transfers into or out of Level 3, the reasons for those transfers and the entity's policy for determining when transfers between levels are deemed to have occurred. Transfers into Level 3 shall be disclosed and discussed separately from transfers out of Level 3.
		✓	A description of the valuation processes used by Council.
		✓	If the highest and best use of an asset differs from its current use, disclose that fact and why the asset is being used in a manner that differs from its highest and best use.
		✓	If the highest and best use of an asset differs from its current use, disclose that fact and why the asset is being used in a manner that differs from its highest and best use.

Min. No.

5.20

DRAFT COMMUNITY PARTICIPATION PLAN

That the Council:

1. Adopt the Draft Community Engagement Framework and Community Participation Plan as set out below:

Min. No.



Policy

**00 DRAFT COMMUNITY ENGAGEMENT
FRAMEWORK & COMMUNITY PARTICIPATION
PLAN**

Version 01

File Reference No: 04.121.5

Strategic Outcome: Supported and engaged communities

Date of Adoption: 17/07/2019

Date for Review: 21/07/2021

Responsible Officer: Strategic and Social Planning Coordinator

BACKGROUND

The development of the a *Community Engagement Framework and Community Participation Plan* by the Berrigan Shire Council strengthens its commitment to supporting the participation of individuals, groups and communities in Council planning and decision making.

The Shire recognises that residents, rate payers and frequent visitors to the Shire have diverse opinions, ideas and extensive life experience. Community engagement allows the Shire to facilitate:

- The sharing of this resource; and
- The sharing of the best available information so that better decisions are made about the issues, and challenges, that affect our community.

PURPOSE

The purpose of this framework is to broadly define the Berrigan Shire Council's commitment to Community Engagement and its application to:

- Council's Planning System;
- Council's Delivery Program and Operational Plan activities; and
- The development of the Shire's Community Strategic Plan, other Council Plans, and the Strategies that may from time to time be developed by the Council.

Min. No.



Policy

SCOPE

This framework applies to Councillors, Council employees, and contractors engaged on behalf of the Shire, and who are during the course of their role are engaged in and have responsibility for the planning and delivery of Council activities.

PRINCIPLES

The following principles¹ will be used by the Shire to guide its engagement with our community: the people, who live, work, study in, and visit the Shire.

- **Information:** To provide the community and key stakeholders with accessible, balanced and objective information on decisions, policies, plans and strategies.
- **Consultation:** To obtain feedback from the community and key stakeholders on analysis and alternatives to inform a decision.
- **Involvement:** To work directly with the community and key stakeholders throughout a project to ensure that community concerns and aspirations are understood and considered.
- **Collaboration:** To partner with the community and key stakeholders in each aspect of the decision process – including the development of alternatives and identification of a solution. Responsibility for the final decision rests with Council but may, in some instances as in the development of the *Community Strategic Plan* be shared with the community and key stakeholders.

LEGISLATIVE REQUIREMENTS

This Framework and Community Participation Plan reflects the legislative requirements of the Local Government Act 1993 and NSW Environmental Planning and Assessment Act 1979 (EP&A Act)

Specific provisions from each Act provide the framework and guidance to the Council and our communities on the purpose of our engagement. These provisions describe the Council functions that are subject to Council's Community Engagement Framework and Participation Plan. Moreover, these provisions set out also, how and when our community can participate in the Council's:

- Land Use and Development Planning System; and
- Corporate Planning System.

¹ Adapted from: International Association for Public Participation (2008) *IAP2 Public Participation Spectrum*

Min. No.



Policy

Environmental Planning and Assessment Act 1979 (EP&A Act)

The NSW *Environmental Planning and Assessment Act 1979* controls and regulates the use of and the development of land in New South Wales. Councils are required to develop a Community Participation Plan (CPP) per Division 2.6 of the EP&A Act and in doing so detail how and when a planning authority (the Council) will undertake community participation as part of the exercise of the relevant planning functions described by section 2.21 (2) of the EP&A Act.

Local Government Act 1993

Councils are required 'to facilitate engagement with the local community by councils, councillors and other persons and bodies that constitute the system of local government' pursuant to Section 7 (d) of the Local Government Act 1993.

This requirement is further reinforced with respect to the Guiding Principles for NSW Councils Section 8a (3) Community Participation. Specifically 'councils should actively engage with their local communities, through the use of the integrated planning and reporting framework and other measures'. Requiring also that a Community Engagement Strategy pursuant to Section 402 (4) of the Local Government Act 1993 guide and inform a council's engagement with its community as part of the development of a Community Strategic Plan, and a Council's suite of Integrated Plans and Council Strategies.

DEFINITIONS

Community: The people who live, work, study in, and visit the Shire. This includes and is not limited to: residents, ratepayers, local business – employees, suppliers, consumers and markets; utility providers; community and environmental agencies that outreach and or undertake activities in the Shire; state, health and education providers; regional, state and federal government agencies and or authorities.

Community Engagement: Community engagement is a process that is best described as an approach to developing and sustaining a working relationship between the Berrigan Shire Council and the wider community.

Community Participation Plan: This Plan describes how the community can participate in the Council's Planning System. Consistent with the objectives of the EP&A Act the Council's CPP aims to increase community participation in environmental planning and assessment and is the Council's tool to deliver this aim.

Min. No.



Policy

Community Strategic Plan: The highest level plan that the Shire will prepare pursuant to the Local Government Act 1993. The planning process considers the issues and pressures that may affect the community and the level of resources that will realistically be available to achieve its aims and aspirations. The Shire Council has a custodial role in initiating, preparing and maintaining the Community Strategic Plan on behalf of the local government area. It is not wholly responsible for its implementation. Other partners may also be engaged in delivering the long-term objectives of the plan. (Planning and Reporting Guidelines for local government in NSW 2010)

Council Activities: Shire Council activities are those described in the Council's Annual Operation Plan and 4-year Delivery Program.

IMPLEMENTATION

The trigger for the implementation of this policy is guided by:

1. Legislative requirements
2. The assessed impact on our community:
 - i. Upon how we plan and deliver Council activities.
 - ii. Of a proposal or community issue.

Legislative requirements include and are not limited to Integrated Planning and Reporting *Community Strategic Plan* and Council Strategy development, Asset Management Plan development and review, Local Environment Planning, and Development Applications.

For Council Planning System activities (Local Environment Planning and Development Applications) the CPP and the Council's Community Engagement Framework guides Council decision-making on when and how our community can participate in the process of a Council's determination of a project or Application assessed in accordance with the EP&A Act.

For non-planning system, that is Council Integrated Planning and Reporting activities the Council's Community Engagement Framework is used.

COMMUNITY PARTICIPATION PLAN (CPP)

Objectives

The objectives of this participation plan are the principles developed and set out in Section 2.23 (2) of the EP&A Act.

Min. No.



Policy

Application

The Council's CPP applies to the following EP&A Act (Council) Planning System Functions also to the determination roles undertaken by any district, regional or local planning panel. Functions include:

1. **Planning:** activities undertaken by the Council that set the strategic direction, vision or context for the Council's planning system. This includes the development by the Council of planning proposals; the Council's Local Strategic Planning Statements, Local Environment Plan, Community Participation Plans, Development Control Plans and Contributions Plans.
2. **Assessment and Determination of Development Applications & Other Matters:** activities undertaken by the Council where consideration and determinations made under the EP&A Act 1993.

The following table provides an at-a-glance summary of the Council's minimum exhibition requirements. The Council will always exhibit a proposal for the mandated minimum timeframe.

Planning and Development Function	Public Exhibition Time Frames – mandatory unless otherwise indicated
Community participation and public exhibition requirements	Refer to Schedule 1 EP&A Act
Council Function: Planning	
Draft community participation plans	28 days
Draft local strategic planning statements	28 days
Planning proposals for local environmental plans subject to a gateway determination	28 days or: (a) if a different period of public exhibition is specified in the gateway determination for the proposal—the period so specified, or (b) if the gateway determination specifies that no public exhibition is required because of the minor nature of the proposal—no public exhibition.
Draft development control plans	28 days
Draft contribution plans	28 days
Council Function: Assessment of Development Applications & Other Matters	
Application for development consent (other than for complying development certificate, for designated development or for State significant development)	14 days or: (a) if a different period of public exhibition is specified for the application in the relevant community participation plan—the period so specified, or (b) if the relevant community participation plan specifies that no public exhibition is required for the application—no public exhibition.

Min. No.



Policy

Planning and Development Function	Public Exhibition Time Frames – mandatory unless otherwise indicated
Community participation and public exhibition requirements	Refer to Schedule 1 EP&A Act
Council Function: Planning	
Application for development consent for designated development	28 days
Application for modification of development consent that is required to be publicly exhibited by the regulations	Up to 14 days based on the scale and nature of the proposal
Environmental impact statement obtained under Division 5.1	28 days

* Public Exhibition timeframes are calendar days and include weekends

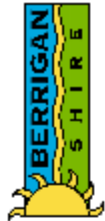
**The Public Exhibition timeframes exclude the calendar days 20 December to 10 January (inclusive).

The Council in exercising its planning and assessment functions per the Objectives of this CPP will apply these objectives as principles to the application of its Community Engagement Framework and in doing so identify how the community can participate in the Council's Planning System.

Community Participation Principles

- (a) *The community has a right to be informed about planning matters that affect it.*
- (b) *Planning authorities should encourage effective and on-going partnerships with the community to provide meaningful opportunities for community participation in planning.*
- (c) *Planning information should be in plain language, easily accessible and in a form that facilitates community participation in planning.*
- (d) *The community should be given opportunities to participate in strategic planning as early as possible to enable community views to be genuinely considered.*
- (e) *Community participation should be inclusive and planning authorities should actively seek views that are representative of the community.*
- (f) *Members of the community who are affected by proposed major development should be consulted by the proponent before an application for planning approval is made.*
- (g) *Planning decisions should be made in an open and transparent way and the community should be provided with reasons for those decisions (including how community views have been taken into account).*
- (h) *Community participation methods (and the reasons given for planning decisions) should be appropriate having regard to the significance and likely impact of the proposed development. (Section 2.23 (2) of the EP&A Act)*

Min. No.



Policy

CPP and Council Community Engagement Framework

CPP	Extent of Community Engagement	Indicative Tools for Engagement	Risk Assessment: Impact Local / Whole of Shire	Steps for Community Engagement
We will notify the community (affected parties) of planning activities; development proposals and provide relevant and accurate information.	Inform: Sharing the best available information	Correspondence to adjoining property holders, Briefings, Fact Sheets, Council Website, Media campaigns, Displays in Shop fronts, libraries etc.	Level A: High Impact: Whole of Shire	1. Identify likely stakeholders 2. Plan and gather best available information and resources 3. Share information with stakeholders via newspaper, website, correspondence to affected parties. 4. Work effectively together. 5. Feedback the results of engagement as is appropriate and relevant via Council website, social media platforms, and Council Bulletin published in local newspaper 6. Monitor and evaluate the process
For proposals released as draft on exhibition we will invite community comment.	Consult: Exploring options and preferences	Web based consultation, Interviews, Surveys, Public meetings, Focus Groups	Level B High impact: Local area or specific community / user group	
We will respond to community views by conducting targeted engagement to seek input reflecting the scale, nature and likely impact.	Involve: Inclusion of ideas in the decision making	Workshops 'Community Conversations' Interviews with Stakeholders	Level C Lower Impact: Whole of Shire	
	Collaborate: Sharing responsibility either for decision making or service delivery	Community Advisory Groups Participative Decision-making Forums Inter-agency partnerships / consortiums	Level D Lower Impact: Local area or specific community / user group	
CPP Determination We will notify the community of decisions and Council Reports will outline the consideration given to community feedback	In its decision-making the Council and its Officers will consider the views expressed and ensure that the reasons for the decision and how community views were considered are reported	Updates to website and the publication of Council Reports		

Min. No.



Policy

RELATED LEGISLATION, POLICIES AND STRATEGIES

- Social Justice Framework 2016
- Policy Asset Management Policy 2016
- Development Control Plan 2014
- Local Policy For Relocation Of Previously Used Residences 2015
- Risk Management Policy And Framework 2017
- Policy For Volunteering In Berrigan Shire
- Naming Of Community Facilities And Open Space Policy 2014
- Legislative Compliance Policy 2014

2. Per the requirements of the *Environmental Planning and Assessment Act 1993* place the Reviewed Community Engagement Framework and Draft Community Participation Plan on Public Exhibition (24/7/2019 – 21/8/2019) with comment and submissions directed to the General Manager to be received by close of business 21/8/2019.

Min. No.

5.21 REVIEW OF THE LOCAL GOVERNMENT RATING SYSTEM

That the Council make a formal submission regarding the report on the Local Government Rating System issued by the Independent Pricing and Regulatory Tribunal (IPART) in December 2016.

5.22 JUNE 2019 QUARTER REVIEW

That the Council note the June 2019 Quarterly Review of the Annual Operational Plan 2018/19 circulated as **Appendix "I"**.

5.23 FINANCIAL REVIEW

That the Council:

1. note the fourth quarterly review of the 2017/18 budget,
2. vote the funds contained therein, including carry forward items, to 2019/20, as shown in **Appendix "J"**.

5.24 ACCOUNTING POLICY

That the Council adopt the Accounting Policy as set out below:

Min. No.



Policy

00. ACCOUNTING POLICY

Version 01

File Reference No:

Strategic Outcome: Good government

Date of Adoption: 17/07/2019

Date for Review: 17/06/2020

Responsible Officer: Finance Manager

1. POLICY STATEMENT

To comprehensively collate accounting policies, significant judgments, estimates and assumptions in regard to the financial records and position of the Council.

All such relevant accounting policies and practices must comply with relevant accounting standards, and be in line with requirements of the Office of Local Government Code of Accounting practice.

2. PURPOSE

To ensure adequate practices are put in place to direct the accounting and inform treatment of revenue, expenditure, assets, liabilities, equity and to guide the preparation & presentation of Annual Financial Statements. These policies are included in full with each set of statements.

3. SCOPE

This policy applies to all Council activities, in particular the preparation and presentation of the financial statements.

4. OBJECTIVE

To specify and outline the specific treatment Council has adopted in its financial reporting and treatment of relevant accounting issues, in particular where:

- The accounting standards offer more than one option in the treatment of a particular issue
- Where the Office of Local Government Code of Accounting Practice has alternative treatments or seeks Council to make a choice or elect a particular method
- Council practices require further explanation or clarification

Min. No.



Policy

5. DEFINITIONS

AASB – Australian Accounting Standards Board

OLG – Office of Local Government

The Code – the Office of Local Government Code of Accounting practice

6. POLICY IMPLEMENTATION

6.1 General basis of preparation of financial statements

Councils general purpose financial statements are 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 will review the impact of all new Australian Accounting Standards and any new accounting policies it adopts.

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

6.2 Significant accounting estimates and judgments

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.

6.2.1 Critical accounting estimates and judgements

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
- (ii) estimated tip remediation provisions
- (iii) employee benefit provisions

Min. No.



Policy

6.2.2 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.

Council monitors its receivables closely and currently considered all of them recoverable (except as outlined in the *Receivables Note*), with debt collection processes ongoing where necessary.

Where necessary Council will undertake debt collection processes, including action to sell properties for recovery of rates in arrears. Where sale proceeds are expected to not entirely cover the associated cost of legal and sale proceedings any shortfall is accordingly impaired.

6.2.3 Goods and Services Tax

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

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

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

6.3 6.3 Income

6.3.1 Rates and Charges

Levying and making of rates and charges are further detailed in the Revenue Policy.

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

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

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

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Min. No.



Policy

6.3.2 User charges and fees

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

6.3.3 Interest and investment revenue

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

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment

6.3.4 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.

6.3.5 Grants and contributions

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

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner, or used over a particular period, and those conditions were un-discharged at reporting date, the unused grant or contribution is disclosed above.

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

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council,

Min. No.



Policy

due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

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

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

6.4 6.4 Expenses

6.4.1 Employee benefits and on-costs

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

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.

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 *Contingencies and other assets/liabilities not recognised note* for more information.

6.4.2 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.

6.4.3 Depreciation, amortisation and impairment expenses

6.4.3.1 *Depreciation and amortisation*

Information regarding Depreciation, amortisation and impairment is also contained in the Asset Accounting Policy.

Min. No.



Policy

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 Infrastructure, Property Plant and Equipment and Note Fair Value*.

6.4.3.2 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.

6.4.4 Other expenses

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

6.5 Disposal of assets

The Disposal of assets is covered in the Disposal Policy.

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.

6.6 Investments

6.6.1 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.

Min. No.



Policy

6.6.2 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.

▲ **6.6.3 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.

6.7 Receivables

6.7.1 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* 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.

6.7.2 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

Min. No.



Policy

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.

6.8 Inventory and other assets

6.8.1 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.

6.8.2 Inventory held for distribution

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

6.8.3 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.

Where Council develops land for resale it considers that it is trading in the land, and treats it as inventory accordingly.

6.9 Infrastructure, property, plant and equipment

Accounting for assets is covered under the Asset Accounting Policy.

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.

Min. No.



Policy

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 in line with the Asset Accounting Policy.

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

6.9.1 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.

6.9.2 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.

Min. No.



Policy

6.9.3 Rural Fire Service assets

Under section 119 of the Rural Fire Services Act 1997 (NSW) , "all firefighting 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 firefighting 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.

6.9.4 Fair Value Measurement

Information regarding Fair value is set out under the Assets Accounting Policy.

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

6.9.4.1 *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).

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

6.10 Payables and borrowings

6.10.1 Payables

Reported 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.

Min. No.



Policy

6.10.2 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.

6.11 Provisions

6.11.1 Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the council tip and quarry.

6.11.2 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.

Min. No.



Policy

6.11.3 Employee benefits

6.11.3.1 *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.

6.11.3.2 *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.

6.11.4 Tips and quarries

6.11.4.1 *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.

Min. No.



Policy

The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

6.11.4.2 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

6.12 Key management personnel

Council has adopted a Key Management Personnel (KMP) policy.

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.

Min. No.



Policy

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.

7. RELATED LEGISLATION, POLICIES AND STRATEGIES

7.2 Legislation

- *Local Government Act 1993* (NSW)
- *Local Government (General) Regulation 2005* (NSW)
- OLG Code of Accounting Practice and Financial Reporting circulars

7.3 Australian Accounting Standards

- AASB 5 Non-current Assets Held for Sale and Discontinued Operations
- AASB 13 Fair Value Measurement
- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Change in Accounting Estimates and Errors
- AASB 116 Property, Plant and Equipment
- AASB 16: leases
- AASB 123 Borrowing Costs
- AASB 136 Impairment of Assets
- AASB 137: Provisions, Contingent Liabilities and Contingent Assets
- AASB 138 Intangible Assets
- AASB 140 Investment Property
- AASB 1041 Revaluation of Non-Current Assets
- AASB 1031 Materiality
- AASB 1051 Land Under Roads
- AASB 1049: Whole of Government and General Government Sector Reporting
- SAC4: Statement of Accounting Concepts – Controlled Assets

7.4 Industry guidelines

- IPWEA's Australian Infrastructure Financial Management Guidelines
- CPA Guide to Valuation and Depreciation for Public and Not-for-profit sectors under AASB Accounting Standards
- NSW Treasury TPP 14-01 Accounting Policy: Valuation of Physical Non-Current Assets at Fair Value

7.5 Council policies, strategies and plans

- All Other Integrated Planning and Reporting documentation
- Asset Accounting Policy

Min. No.



Policy

- Asset Management Policy
- Asset Management Strategy 2019 - 2027
- Berrigan Shire Council Asset Management Plans
- Capital Works on Community Facilities Policy
- Childrens' Young People and Families Strategy 2015 - 2019
- Community Strategic Plan 2027
- Contributory Footpath and Kerb and Gutter Schemes
- Corporate Credit Cards
- Council operated enterprises
- Delivery Program 2017 - 2021
- Disposal Policy
- Economic Development Strategy 2017-2021
- Financial Strategy 2016
- Fraud Control Policy
- Fuel Card Policy
- Information and Communications Technology Strategy 2019-2024
- Investment Policy
- Legislative Compliance Policy
- Library Services Strategic Plan 2014
- Long-term Financial Management Plan 2019 - 2029
- Operational Plan 2019 - 2020
- Payment of Expenses and the provision of facilities for Mayors and Councillors
- Privacy Management Plan 2013
- Private use of council vehicles – fuel charge policy
- Private use of Council vehicles policy
- Procurement and Disposal Policy
- Reimbursement of relocation expenses policy
- Related party disclosure policy
- Revenue policy
- Risk Management Policy & Framework
- Risk Management Strategic Plan 2013 - 2016
- Salary Policy
- Sports Tourism Strategy 2012
- Tender Policy
- Tourism Strategy 2014 - 2018
- User Fees and Charges policy
- Volunteer Strategy 2012 - 2016
- Water and Sewer supply policy
- Water trading policy
- Workforce Plan 2017 – 2021

Min. No.

That Items for Noting numbered 6.1 to 6.9 inclusive be received and noted.

5.7 FINLEY MEMORIAL PARK AMENITIES

AUTHOR: General Manager
STRATEGIC OUTCOME: Sustainable natural and built landscapes
STRATEGIC OBJECTIVE: 1.1 Support sustainable use of our natural resources and built landscapes

FILE NO: 21.101.6

- 4 RESOLVED** Crs Morris and Taylor that the Council take no further action in relation to additional demolition of the remainder of the building.

5.8 HAYES PARK AND APEX PARK CONCEPT PLANS

AUTHOR: Director Corporate Services
STRATEGIC OUTCOME: Supported and engaged communities
STRATEGIC OBJECTIVE: 3.2 Support community engagement through life-long learning, culture and recreation

FILE NO: 21.101.10

- 5 RESOLVED** Crs Hannan and Bodey that the Council:
1. adopt the concept plans for Hayes Park and Apex Park attached as **Appendix “B” and “C”** as a draft;
 2. conduct a community consultation program for a period of 21 days;
 3. use the finally adopted plans to prepare an application for funding under the Drought Communities Program for the works identified as “Stage 1”.

5.10 STRONGER COUNTRY COMMUNITIES FUND– ROUND 3

AUTHOR: General Manager
STRATEGIC OUTCOME: Supported and engaged communities

Min. No.

STRATEGIC OBJECTIVE: 3.1 Create safe, friendly and accessible communities

FILE NO: 15.128.35

6 RESOLVED Crs Bruce and Bodey that the Council submit applications for the following projects that have already commenced:

- Barooga Adventure Park shelter, toilets, play elements, paths and kerb and gutter
- Apex Park and Hayes Park Stage 2
- LED lights at Recreation Reserves

5.11 BAROOGA CEMETERY – REQUEST FOR ASSISTANCE

AUTHOR: Director Corporate Services

STRATEGIC OUTCOME: Supported and engaged communities

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

FILE NO: 24.030.7

7 RESOLVED Crs Bruce and Bodey that the Council contribute \$6,000 towards the erection of a new fence at the Barooga cemetery.

5.13 CATEGORISATION OF CROWN LAND RESERVES

AUTHOR: Revenue Officer

STRATEGIC OUTCOME: Good government

STRATEGIC OBJECTIVE: 2.1 Berrigan Shire 2027 objectives and strategic actions facilitate the effective governance by Council of Council operations and reporting

FILE NO: 21.180.1

8 RESOLVED Crs Morris and Bodey that the Council, in accordance with Section 3.23 of the *Crown Lands Management Act 2016*:

1. assign categories to Crown Land under its control as per the table below

Min. No.

*Note: Two reserves added to end of table, originally omitted
Department of Crown Lands NSW*

2. provide written notice of this categorisation to the Minister for
Lands and Forestry

Reserve/Dedication	Purpose(s)	Categorisation
R150004 <i>(Barooga RFS / Botanical Gardens)</i>	Community Purposes	General Community Use
R1010148 <i>(Barooga Library & Technical Centre)</i>	Community Purposes Public Recreation	General Community Use
R53334 <i>(Tocumwal Creek Walk)</i>	Drainage	General Community Use
R150031 <i>(Part to Tocumwal Creek Walk)</i>	Drainage Public Recreation	General Community Use
R1003004 <i>(Berrigan Tank Reserve)</i>	Environmental Protection	Natural Area - Bushland
R150048 <i>(Berrigan Old Police Paddock Trust)</i>	Environmental Protection	Natural Area - Bushland
R11494 <i>(Berrigan Cemetery)</i>	Extension to Cemetery Plantation	General Community Use
R11495 <i>(Berrigan Cemetery)</i>	Extension to Cemetery Plantation	General Community Use
R92346 <i>(Tocumwal Cemetery)</i>	Future Public Requirements	General Community Use
R1016650 <i>(Tocumwal Cemetery)</i>	General Cemetery	General Community Use
R1018148 <i>(Berrigan Cemetery)</i>	General Cemetery	General Community Use
R90909 <i>(Tocumwal Preschool)</i>	Kindergarten	General Community Use
R88498 <i>(Mary Lawson Memorial Wayside, Finley)</i>	Museum Public Recreation	General Community Use Park
R85706 <i>(Berrigan Waste Depot)</i>	Rubbish Depot	General Community Use
R89972 <i>(Tocumwal Waste Depot)</i>	Rubbish Depot	General Community Use
R83033 <i>(The Waterhole, Finley)</i>	Parking	General Community Use
R14036 <i>(Barooga Cemetery)</i>	Plantation	General Community Use

Min. No.

Reserve/Dedication	Purpose(s)	Categorisation
R48220 (<i>Berrigan Cemetery</i>)	Plantation	General Community Use
R91465 (<i>Murray Street, Finley</i>)	Plantation	General Community Use
R89034 (<i>Boatrock Reserve</i>)	Preservation of Aboriginal Relics Preservation of Trees	Area of Cultural Significance Natural Area - Bushland
R88526 (<i>Berrigan Airstrip</i>)	Preservation of Trees Public Recreation	Natural Area - Bushland General Community Use
R150015 (<i>Tocumwal Memorial Hall</i>)	Public Hall	General Community Use
R97513 (<i>Finley School of Arts</i>)	Public Hall	General Community Use
R88752 (<i>Retreat Public Hall</i>)	Public Hall Public Recreation	General Community Use Park
R1001042 (<i>Burke Street Playground, Finley</i>)	Public Recreation	Park
R150054 (<i>Kelly Street Nature Reserve, Tocumwal</i>)	Public Recreation	Natural Area - Bushland
R35209 (<i>Block behind Tocumwal Police Station</i>)	Public Recreation	General Community Use
R36668 (<i>Hayes Park, Berrigan</i>)	Public Recreation	General Community Use
R51732 (<i>Finley Memorial Park</i>)	Public Recreation	Park
R53211 (<i>Tocumwal Foreshore Recreation Reserve</i>)	Public Recreation	Park Sportsground Natural Area - Foreshore - Watercourse - Bushland General Community Use
R78377 (<i>Finley Swimming Pool</i>)	Public Recreation	General Community Use
R81505 (<i>Finley Recreation Reserve</i>)	Public Recreation	Park Sportsground
R85627 (<i>Rotary Park, Finley</i>)	Public Recreation	Park
R87538 (<i>Tocumwal Caravan Park</i>)	Public Recreation	General Community Use

Min. No.

Reserve/Dedication	Purpose(s)	Categorisation
R88529 (MacDonald Court, Finley)	Public Recreation	Park
R88920 (Old Recreation Reserve, Berrigan)	Public Recreation	Park General Community Use
R89359 (Barooga Recreation Reserve)	Public Recreation	Park Sportsground
R91542 (Collie Park, Barooga)	Public Recreation	General Community Use
R550003 (Finley Showground)	Public Recreation Showground	Park General Community Use Sportsground
R1130 (Tocumwal Racecourse)	Racecourse	Sportsground
R76738 (Reservoir, Finley)	Local Government Purposes	Local Government Purposes
R89011 (Old Common, Berrigan)	Aviation	General Community Use

7. CLOSED COUNCIL

In accordance with the *Local Government Act 1993* and the Local Government (General) Regulation 2005, in the opinion of the General Manager, the following business is of a kind as referred to in section 10A(2) of the Act, and should be dealt with in a part of the meeting closed to the media and public.

Set out below is section 10A(2) of the *Local Government Act 1993* in relation to matters which can be dealt with in the closed part of a meeting.

The matters and information are the following:

- (a) personnel matters concerning particular individuals (other than councillors)
- (b) the personal hardship of any resident or ratepayer
- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business
- (d) commercial information of a confidential nature that would, if disclosed:
 - (i) prejudice the commercial position of the person who supplied it, or

Min. No.

- (ii) confer a commercial advantage on a competitor of the council, or
- (iii) reveal a trade secret
- (e) information that would, if disclosed, prejudice the maintenance of law
- (f) matters affecting the security of the council, councillors, council staff or council property
- (g) advice concerning litigation, or advice that would otherwise be privileged from production in legal proceedings on the grounds of legal professional privilege
- (h) information concerning the nature and location of a place or an item of Aboriginal significance on community land.

The Engineering Services Manager entered the Council Chambers at 11.55am.

7.1 T08/18/19 CONSTRUCTION & REFURBISHMENT OF THE FINLEY RUGBY & SOCCER FACILITY

This item is classified CONFIDENTIAL under section 10A(2)(a) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following:

- (d) commercial information of a confidential nature that would, if disclosed:
 - (i) prejudice the commercial position of the person who supplied it, or

7.2 TOCUMWAL AERODROME SUBDIVISION

This item is classified CONFIDENTIAL under section 10A(a) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following:

- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business

7.3 TENDER C020/19 – RECYCLABLES ACCEPTANCE & SORTING

This item is classified CONFIDENTIAL under section 10A(d)(i) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following:

Min. No.

(d) commercial information of a confidential nature that would, if disclosed:

(i) prejudice the commercial position of the person who supplied it, or

It is not in the public interest to reveal details of personnel.

9 **RESOLVED** Crs: Jones and Morris that the Council move into a closed session to consider the following business together with any reports tabled at the meeting.

And further that pursuant to section 10A(1)-(3) of the *Local Government Act 1993*, the media and public be excluded from the meeting on the basis that the business to be considered is classified confidential under the provisions of section 10A(2) as outlined above and that the correspondence and reports relevant to the subject business be withheld from access to the media and public as required by section 11(2) of the *Local Government Act 1993*.

7.1 T08/18/19 CONSTRUCTION & REFURBISHMENT OF THE FINLEY RUGBY & SOCCER FACILITY

7.2 TOCUMWAL AERODROME SUBDIVISION

7.3 TENDER C020/19 – RECYCLABLES ACCEPTANCE & SORTING

Council closed its meeting at 11:55am. The public and media left the Chamber.

Open Council resumed at 12.02pm.

The Engineering Services Manager left the meeting at 12.02pm.

RESOLUTIONS FROM THE CLOSED COUNCIL MEETING

The following resolutions of the Council while the meeting was closed to the public were read to the meeting by the Mayor:

RESOLVED Crs Morris and Jones that the Council note the report regarding T08/18/19 Construction & Refurbishment of the Finley Rugby & Soccer Facility.

RESOLVED Crs Morris and Bodey that the Council authorise the General Manager to negotiate a purchase price for part of Lot 22 DP1111961, Tocumwal.

Min. No.

RESOLVED Crs Taylor and Bodey that the Council note the report regarding Tender C020/19 – Recyclables Acceptance & Sorting.

8. MAYORS REPORT

Cr Hannan reported that he had attended the following during the period:

- Berrigan Lions Club changeover
- Service NSW opening
- Ngawe Road inspection
- Bush Bursary Student meeting
- Finley Chamber of Commerce, Industry & Agriculture Annual General Meeting
- Finley Football Netball Club meeting
- Tocumwal Historic Aerodrome Museum site meeting
- Mental Health Awareness night

14 **RESOLVED** Crs Glanville and Taylor that the Mayors report be received.

9. DELEGATES REPORTS

Cr Ross Bodey

- Lions Club changeover
- Rotary Club changeover
- Tocumwal Chamber of Commerce and Tourism meeting
- Tocumwal Historic Aerodrome Museum site meeting
- Mental Health Awareness night

Cr John Taylor

- Ngawe Road site inspection
- Finley Chamber of Commerce, Industry & Agriculture Annual General Meeting

Cr Daryll Morris

- Ngawe Road site inspection
- Finley Heritage Rail Annual General Meeting
- Tocumwal Rotary changeover

Cr Denis Glanville

- Service NSW opening
- Ngawe Road site inspection
- Mental Health Awareness night

Min. No.

Cr Colin Jones

- Central Murray County Council meeting
- Service NSW opening
- Tocumwal Historic Aerodrome Museum meeting

Cr John Bruce

- Central Murray County Council meeting
- Service NSW opening

10. BUSINESS ARISING

Cr John Bruce

- Progress with irrigation plan

15 **RESOLVED** Crs Bruce and Taylor that the Council write to Perin Davey and Helen Dalton regarding irrigation plan.

- Central Murray County Council transition

Cr Colin Jones

- Murray Darling Association conference

Cr Denis Glanville

- Nil

Cr Daryll Morris

I Councillor Daryll Morris, hereby give notice that at the meeting of the Council to be held on 28 August 2019 I intend to move the following:

1. That the Council rescind its decision made on 19 June 2019 as set out below and recorded as minute number 110:

16 **RESOLVED** Crs Jones and Bruce that

1. In accordance with Council's policy: *Contributory Footpath And Kerb And Gutter Schemes Policy* pursuant to clauses 217, 218 & 219 of the Roads Act 1993, proceed with the construction of footpath along Tongs Street, Finley (Murray Street to Cemetery North side) and make a charge on abutting property owners in accordance with the Schedule for Scheme 01/18/19 as set out below.

SCHEDULE: SCHEME NO. 01/18/19
TONGS STREET, FINLEY FOOTPATH CONSTRUCTION
(MURRAY STREET TO CEMETERY NORTHSIDE)

Minutes of the Ordinary Council meeting held in the Council Chambers on
Wednesday 17th July, 2019

Min. No.

Property	Owner's Percentage	Frontage (m)	Total Cost \$	Owner's Cost Excl GST \$	GST \$	Total Owner's Cost Incl. GST \$	Council Cost \$
319-321 MURRAY STREET, FINLEY NSW 2713	25%	50.25	\$5,427.00	\$1,357.00	\$136.00	\$1,493.00	\$4,070.00
47 TONGS STREET, FINLEY NSW 2713 (LOT B DP 443883)	50%	25.07	\$2,708.00	\$1,354.00	\$136.00	\$1,490.00	\$1,354.00
49 TONGS STREET, FINLEY NSW 2713 (LOT A DP 443883)	50%	25.17	\$2,719.00	\$1,360.00	\$136.00	\$1,496.00	\$1,359.00
51 TONGS STREET, FINLEY NSW 2713 (LOT 2 DP 101138)	50%	25.1	\$2,711.00	\$1,356.00	\$136.00	\$1,492.00	\$1,355.00
53 Tongs Street, FINLEY NSW 2713 (Lot 1 DP 101138)	50%	25.1	\$2,711.00	\$1,356.00	\$136.00	\$1,492.00	\$1,355.00
55 TONGS STREET, FINLEY NSW 2713 (LOT4 DP 418419)	50%	16.75	\$1,809.00	\$905.00	\$91.00	\$996.00	\$904.00
57 TONGS STREET, FINLEY NSW 2713 (LOT 3 DP 418419)	50%	16.75	\$1,809.00	\$905.00	\$91.00	\$996.00	\$904.00
59 TONG STREET, FINLEY NSW 2713 (LOT 2 DP 418419)	50%	16.75	\$1,809.00	\$905.00	\$91.00	\$996.00	\$904.00
141 COREE STREET, FINLEY NSW 2713 (LOT 175 DP 752283)	25%	40.5	\$4,374.00	\$1,094.00	\$110.00	\$1,204.00	\$3,280.00
5 FOREST COURT, FINLEY NSW 2713 (LOT 16 DP 39698)	25%	22	\$2,376.00	\$594.00	\$60.00	\$654.00	\$1,782.00
1 FOREST COURT, FINLEY NSW 2713 (LOT 20 DP 39698)	25%	20.1	\$2,171.00	\$543.00	\$55.00	\$598.00	\$1,628.00
UNIT 1, 69 TONGS STREET, FINLEY NSW 2713 (LOT 1 SP 39232)	50%	21.6	\$2,333.00	\$1,167.00	\$117.00	\$1,284.00	\$1,166.00
71 TONGS STREET, FINLEY NSW 2713 (LOT 2 DP 720220)	50%	18.6	\$2,009.00	\$1,005.00	\$101.00	\$1,106.00	\$1,004.00

Min. No.

73 TONGS STREET, FINLEY NSW 2713 (LOT 28 DP 720220)	50%	18.6	\$2,009.00	\$1,005.00	\$101.00	\$1,106.00	\$1,004.00
75 TONG STREET, FINLEY NSW 2713 (LOT 29 DP 720220)	50%	43.205	\$4,667.00	\$2,334.00	\$234.00	\$2,568.00	\$2,333.00
79-81 TONG STREET, FINLEY NSW 2713 (LOT 181 DP 43669)	50%	41.5	\$4,482.00	\$2,241.00	\$224.00	\$2,465.00	\$2,241.00
83 TONGS STREET, FINLEY NSW 2713 (LOT 183 DP 43669)	50%	20	\$2,160.00	\$1,080.00	\$108.00	\$1,188.00	\$1,080.00
85 TONGS STREET, FINLEY NSW 2713 (LOT 184 DP 43669)	50%	20	\$2,160.00	\$1,080.00	\$108.00	\$1,188.00	\$1,080.00
87 TONGS STREET, FINLEY NSW 2713 (LOT 185 DP 43669 , LOT 31 DP 720252)	50%	20	\$2,160.00	\$1,080.00	\$108.00	\$1,188.00	\$1,080.00
BERRIGAN SHIRE COUNCIL ROAD RESERVE		76.31	\$8,241.48	\$0.00	\$0.00	\$0.00	\$8,241.48
Total		563.36	\$60,845.48	\$22,721.00	\$2,279.00	\$25,000.00	\$38,124.48

- Foundry Road one way

Cr John Taylor

- Nil

Cr Ross Bodey

- SEGRA
- Barmah Choke visit

- 17** **RESOLVED** Crs Bodey and Taylor that Councillors and staff visit the Barmah Choke Kingfisher.

Director Technical Services

- Foundry Lane signs to be taken down and consultation with landowners and occupiers to take place.

- 18** **RESOLVED** Crs Hannan and Morris that the Council hold a Councillor and Senior staff dinner and lift of Drug and Alcohol Free Workplace Policy for this event.

Min. No.

- 19** **RESOLVED** Crs Hannan and Bruce that the Council write to Helen Dalton advising Helen that the Council will not hold a further public meeting in relation to the Finley War Memorial Hall & School of Arts, expressing its disappointment of her not attending the Council meeting or having organised an alternate date or time.

Cr Ross Bodey

- Committee meeting
- General Manager to obtain further advice

Development Manager

- Land Use Strategy now endorsed

Director Corporate Services

- Nil

General Manager

- Tocumwal Historic Aerodrome Museum
 - land
 - committee
- Single Touch Payroll payment summaries
- Large scale solar farm meeting
- Finley Pedestrian Crossing consultation

There being no further business the meeting closed at 12.52pm.