



Murrumbidgee COUNCIL

Annual Report 2016/17



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Murrumbidgee
COUNCIL



Murrumbidgee COUNCIL

Annual Report 2016/17 Part 1 Overview



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OUR PURPOSE

To deliver quality services to create a friendly and welcoming community

OUR VISION

A community built by innovative and reliable services

OUR VALUES

Creative, quality, traditional, energetic

Murrumbidgee Council values creativity and innovation to reliably deliver quality services and facilities to its communities. It does this through traditional principles and forward thinking that provide strong, positive leadership to nurture who we are, where we live and what we have built. Our communities are welcoming and energetic providing fun and friendly places that appeal to all

About this report:

Under the *Local Government Act 1993* (the Act), all Councils in NSW are required to report on their progress in implementing their Delivery Program and the effectiveness of the principal activities undertaken in achieving the objectives in their Community Strategic Plan.

The Annual Report must be prepared in accordance with the Act and *Local Government (General) Regulation 2005*, and include a copy of the Council's audited financial reports. Once adopted, the Annual Report must also be posted on the Council's website.

As a new Council, Murrumbidgee Council is exempted from the statutory requirements under sections 428 and 428A of the Act to include the following in its Annual Report 2016-17:

- A State of the Environment Report; and
- An outline of our progress in implementing the Community Strategic Plan.

In the 2017-18 year, Council will develop and adopt our 10-year Community Strategic Plan, which will then inform its four-year Delivery Program and Resourcing Strategy and future annual Operational Plans.

Council will report on its progress and achievements implementing the Community Strategic Plan in future Annual Reports.

This report provides an overview of key projects which have been completed in the 2016-17 reporting year, budget alignment and Council's current position in relation to its service delivery to the community.



The Year in Review

Administrator's Report

I am pleased to present this report. In my role as administrator during 2016-17, I was supported by an enthusiastic Local Representation Committee (LRC), who provided advice and recommendations on matters that affected the communities of Coleambally, Darlington Point and Jerilderie. I also worked closely with General Manager, Craig Moffitt, who managed Council's day-to-day operations, and with the assistance of Deputy General Manager Andrew Crakanthorp, led the organisation through the implementation process.



I also acknowledge the efforts of all staff since May 2016, as their work and contributions played a key role in the success of the new Council. It was an exciting and challenging time and we can all be proud of how far we have come to implement some important changes to set Council up for a bright and prosperous future. As Administrator, I wanted to ensure that it was 'business as usual' for Council, and that the delivery of key services continued in the same manner, while ways to improve and expand services across the Local Government Area were investigated and applied.

We have seen some excellent progress made, and I thank all of those involved, including our residents and ratepayers.

Austin Evans, Administrator

General Manager's Report

Welcome to Murrumbidgee Council's Annual Report for 2016–17.

This is the first Annual Report prepared since the creation of Murrumbidgee Council following the merger of the former Murrumbidgee Shire and Jerilderie Shire Councils.

This Annual Report outlines Council's performance and achievements over the period from 12 May 2016 (the date Council was proclaimed) to 30 June 2017.

This was a period of great change for Council's staff as we worked to bring two teams together as one cohesive organisation. It was a busy and productive year for our newly formed Council as we worked through the implementation process while continuing to deliver the many services and deliver projects throughout the Council area.

Of the many tasks listed in our Transition & Implementation Plan 75 per cent have been finalised. This is a remarkable achievement which demonstrates that, despite the challenges presented to us by the amalgamation, our staff have continued to work tirelessly to meet the needs of our community and make the region a wonderful place to live, work and visit.

I sincerely thank Austin Evans, who served as Council's Administrator from 12 May 2016, for his strong leadership during the period covered by this Annual Report.

Craig Moffitt, General Manager



Our Council

Murrumbidgee Council was proclaimed on 12 May 2016, following the amalgamation of the former Jerilderie Shire Council and Murrumbidgee Shire Council into one strong, cohesive and efficient organisation. Murrumbidgee Council is located in the Riverina Region of south-western NSW, about 640 kilometres west of Sydney, and 420 kilometres north of Melbourne.

The Council area is located between the fertile irrigation and river systems of the Riverina and the dryland agricultural area of the Hay plains. It covers a geographical area of 6,880 square kilometres and its major industries are agriculturally based. Connected by the Kidman Way, with links to major freight transport routes, the communities of Jerilderie, Coleambally and Darlington Point are steeped in iconic images of Australian history.

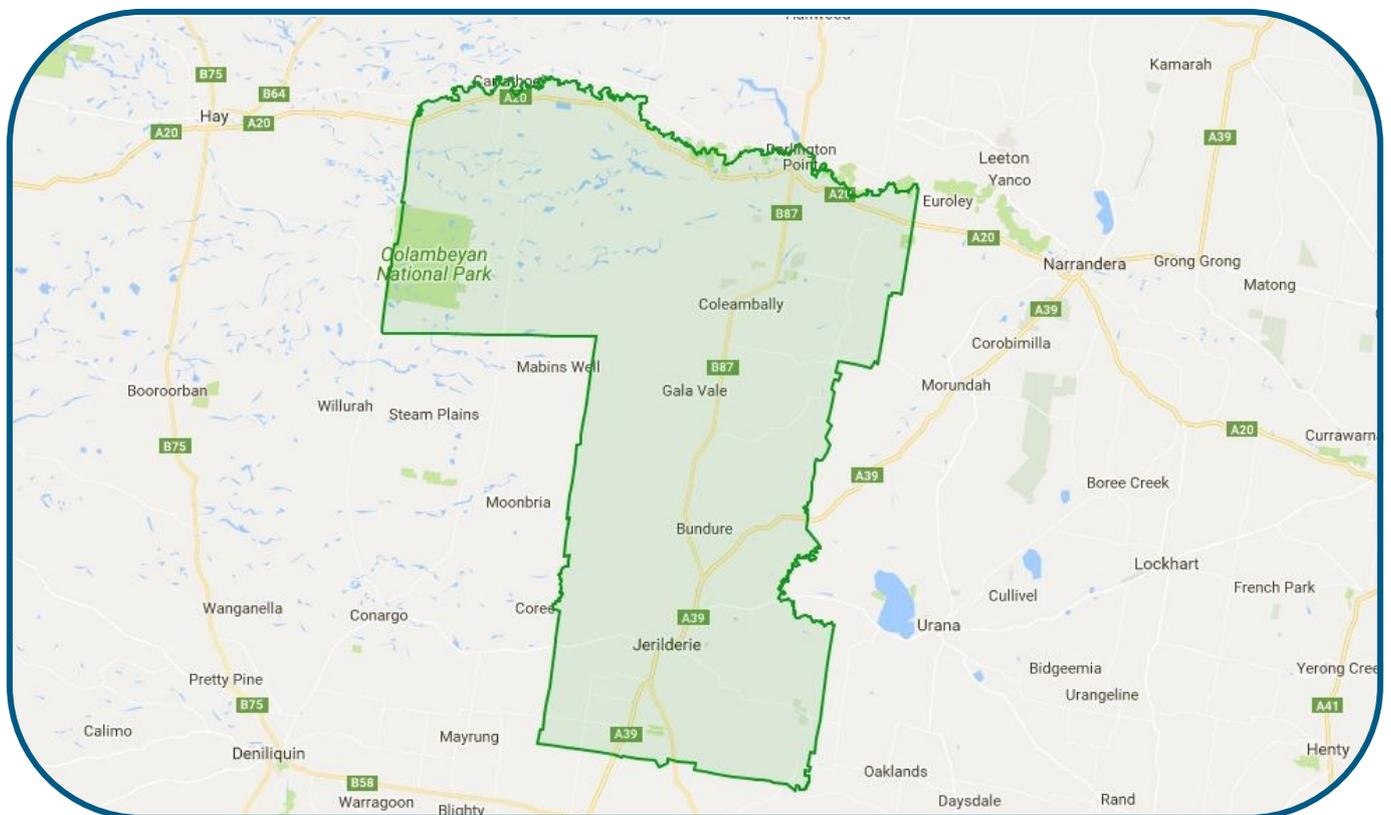
The area also hosts innovative irrigation-based agriculture and is home to the river system that shares its name. The Council has a strong role in providing services and facilities to support those agricultural activities and the families and businesses within the respective communities of the region.

Just over 24 per cent of the population is aged between 0 and 17, and 23.4 per cent 60 years and over, compared with 22.1 per cent and 27.2 per cent respectively for Regional NSW. In Murrumbidgee Council, 6.1 per cent of the population earned an income of \$1,750 or more per week in 2016 and Murrumbidgee Council's Gross Regional Product is estimated at \$21 billion.

Murrumbidgee Council is a dynamic region filled with natural beauty, historical significance and untapped potential for growth.

Working closely with residents, Council seeks to establish and strengthen networks to build a robust, vibrant and cohesive community.

Council employs 94 staff and provides service and support for a population of 4047. Community and infrastructure assets include health, aged care support, access to modern library services, swimming pools and a range of quality educational facilities.



Project Management Office (PMO)

Following the proclamation of Murrumbidgee Council in May 2016, there was a requirement for the organisation to develop an Implementation Plan to transition the former Jerilderie and Murrumbidgee Shire Councils. This document, the Murrumbidgee Council Transition & Implementation Plan (Attachment 3 Transition and Implementation Plan), was adopted by Council at its December 2016 meeting and throughout the course of the merger process, reports have been provided to Council with updates against the plan's progress.

The plan incorporated 38 project areas with more than 350 action items. A report on the progress against each of these project areas can be found in Attachment 4 Implementation Project. As at 30 June 2017, approximately 75 per cent of the actions listed as part of the Plan have been finalised.

The Transition and Implementation Plan was structured into two phases – Phase One being the period of time from proclamation through to the election of a new Council body. Phase Two, which is now underway, focuses on Council's undertakings in relation to its integrated planning and reporting processes for the remaining term of the new Council. Murrumbidgee Council will continue to experience transformational internal change as it aligns its direction and resources with the strategic vision and objectives generated from the new Community Strategic Plan (CSP).

Some of the Phase Two goals include :

1. Community affinity with the new Council and the larger local government area
2. Organisational transformation and
3. Reframing local democracy.

The Ten Key Result areas were identified by the Department of Premier and Cabinet (DPC) as being critical to the success of the merger process. An update on the progress Council has made against those points is included in Attachment 5 Ten Key Results. These goals align with the Ten Key Results areas as set out in the original Implementation Plan. Those areas were:

1. Service continuity with smart service improvements
2. Robust governance that delivers confidence to communities
3. Easy to do business with, in person and online
4. Engaged staff who understand their roles and how they contribute to the new Council
5. Involved communities who have their say
6. Communities can readily identify with their new Council
7. A shared vision and direction for the whole community
8. Rates maintained within existing pathways and resources used wisely to serve the entire Council area
9. Expected benefits which are clear, measurable and on target
10. A newly elected Council working for the whole community

To support this process, an internal electronic working document has been developed which clearly set out each of the tasks required and who on staff is responsible for delivering on these tasks. This internal document is regularly monitored and updated to develop progress reports for Council and the DPC.

Our Image

A Fresh new look for a new Council

The new Murrumbidgee Council logo was launched on 25 January 2017, following extensive public consultation. The new logo is the result of honest feedback, valuable comments and great ideas from many people across our communities. It represents a contemporary design featuring icons that reflect the building blocks of our community.



Earthy Red
Ochre tones of the earth, gently influenced by traditional Aboriginal art. Dots signify three communities, distinct and unique yet side-by-side.



Deep Blue
Waterways and irrigation give life and vitality to our region. The meandering Murrumbidgee River, the Council's namesake, is clearly recognisable.



Vibrant Yellow
With optimism and energy, we head towards a positive future. Three rows represent productive land of our expanding agricultural industry.



Lush Green
Fresh, new opportunities deliver growth and prosperity to our region. The leaf shape shows how much we value the natural environment.

Organisational Structure

Murrumbidgee Council is led by a General Manager, who now has an Assistant General Manager, Corporate and Community Services and Assistant General Manager, Infrastructure and Environment, reporting directly to him.

Corporate & Community Services incorporates Corporate Services, Finance, Information Services, Community Services and Aged & Youth.

Infrastructure & Environment encompasses Projects, Utilities & Waste, Infrastructure, Facilities, Regulatory & Health and Planning.

These new senior staff positions were created after the 2016/17 reporting period.

Council is currently working to assess all other Position Descriptions.

Work on the new Salary System, including Salary Structure is progressing, with this work expected to be complete by the end of December 2017.

There are 94 staff, made up of 81 permanent, 6 contract and 7 casual.

Local Representation Committee (LRC)

Following the amalgamation former Councillors were appointed to the Local Representation Committee (LRC) which met for the first time on June 21 2016.

The purpose of the LRC was to provide advice to the Administrator on local views and issues.

Members of the LRC are pictured below.



LRC Chair Ruth McRae



Robert Black



Christine Chirgwin



Gaila Smith



Faith Bryce



Gavin Gilbert



Gordon Beaumont



Robert Curphey



Terry Hogan



Phillip Wells

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Murrumbidgee COUNCIL

Annual Report 2016/17 Part 2 Operational Plan



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Integrated Planning and Reporting

The Integrated Planning and Reporting (IP&R) Framework legislation is embedded in the Local Government Act 1993 and requires all NSW Councils to prepare and implement a Community Strategic Plan (CSP).

During 2016-17, Murrumbidgee Council continued to implement and operate in accordance with the former Jerilderie Shire and Murrumbidgee Shire Council CSPs.

Council is working with residents to develop a new Community Strategic Plan (CSP), along with the full suite of IP&R documentation in accordance with statutory requirements by 30 June 2018.

As part of the merger process, Council created a new organisation structure which began to be implemented during the 2016-17 reporting year. This consultation and engagement process will assist Councils to develop a new Community Strategic Plan to encompass the views and needs of those who reside in the newly created Murrumbidgee Council Local Government Area.

The CSP will then inform Council's Delivery Program and Operational Plan from 2018 onwards. As part of this process, updated asset management plans and service review analysis will be used to seek community guidance on levels of service and service priorities as we continue to build a sustainable new Council.



Round One – Community Grants Programs

Through Council's \$1 million Stronger Communities Grants Program, 44 projects received funding during 2016/17. Of these, 16 were completed and acquitted by 30 June 2017. The remaining 28 projects are scheduled to be completed by the end of the 2017/18 year.

The successful projects recommended for approval under Round One of the Murrumbidgee Council Stronger Communities Fund program were as listed in Tables A, B and C.

TABLE A: STRONGER COMMUNITIES GRANTS PROGRAM (Round 1)

Project	Purpose	Amount
Jerilderie Community Gym	Purchasing of gym equipment for the community gym	\$47,695
Coleambally Sweatbox Community Gym	Purchasing of new gym equipment, rubber flooring, commercial fans, TV's and DVD	\$33,410
Coleambally Pistol Club	Building a new 10m x 18m clubhouse, a new pistol range & water tank.	\$46,538
Coleambally Clay Target Club	Construction of new trap houses from concrete with hinged steel tops and gas struts	\$49,786
Jerilderie Tennis Club	Construction of a new storage shed to replace existing white ant infested shed.	\$50,000
Coleambally Squash Club	Resurfacing the walls of existing Coleambally Squash courts	\$25,000
Coleambally Preschool Solar Panels	Installation of solar panels to roof of pre-school.	\$7,490
Coleambally Lions Club	Purchase of new ride-on lawn mower	\$7,520
Coleambally Preschool	Resurfacing of preschool floor and installation of a storage shed in pre-school yard.	\$12,554
Jerilderie Tennis Club	Reroofing of Sports Jerilderie Sports Club building	\$49,179
Coleambally Lions Club	Painting of Bucyrus Dragline.	\$4,632
Coleambally Chamber of Commerce	Equipment for Community events for organisations across Murrumbidgee Council	\$10,516

Round One – Community Grants Program continued

TABLE B: STRONGER COMMUNITIES GRANTS PROGRAM (Round 1)

Project	Purpose	Amount
Riverina Vintage Machinery Club (Coleambally)	Purchasing of a portable building 6x4 with disabled access ramp to landing	\$45,100
Coleambally Chamber of Commerce	Workshops with renowned Australian Artists	\$4,250
Coleambally Community Club	Installation of Playground	\$50,000
Coleambally Central School P & C	Building of a sandpit with water trough for experiments and resurfacing of existing basketball court	\$50,000
Coleambally Water Ski Club	Construct New Shade Shelter	\$18,900
Jerilderie CWA	Upgrading of toilet facility to include disabled access	\$15,700
Jerilderie Cricket Club	Install seating, shade and access to practice nets	\$21,500
Anglican Parish of Coleambally Darlington Point	Installation air conditioning at Darlington Point Hall	\$21,000
Darlington Point Men's Shed	Construction of a meeting room, timber work/paint room. Improving the stormwater drainage of land	\$50,000
Jerilderie Football Club	Replace Boundary Fence and Interchange facilities	\$39,674
Jerilderie Preschool - Indoor Refurbishment	Refurbishing indoor areas. Removal/addition of walls/doors for positive additional to preschool.	\$44,098
Jerilderie Swimming Club	Upgrading of swimming equipment including lanes and new metal storage box.	\$5,859
Coleambally Golf Club Inc	Automatic watering systems for fairways 3 & 9	\$49,060
Coleambally Golf Club Inc	Automatic watering system for fairways 1 and 6	\$27,995

Round One – Community Grants Program continued

TABLE C: STRONGER COMMUNITIES GRANTS PROGRAM (Round 1)

Project	Purpose	Amount
Jerilderie Public School P & C	Changing the bark in the playground to soft fall rubber.	\$49,2800
Jerilderie Arts and Talent Society	Purchasing of sound equipment, smoke machine and head sets.	\$10,725
St Peters Primary School, Coleambally	Replacing broken sections of school quadrangle with new concrete sections	\$30,990
Coleambally Men's Shed	Construction of storage facility for donated used batteries, materials used for furniture restoring.	\$43,729
Coleambally Chamber of Commerce	Purchasing of sewing machines, over lockers and tables	\$23,235
Murrumbidgee Shire Experiment Farm, Coleambally	Developing a 22ha.section for farming	\$50,000
Darlington Point Lions Club	Addition of extra BBQ and bench at Darlington Point Lions Club	\$20,000



Round Two of the Community Grants Program

Council approved the following projects, listed in Tables D and E, as part of Round Two of the Community Grants Program.

TABLE D: STRONGER COMMUNITIES GRANTS PROGRAM (Round 2)

Project	Purpose	Amount
Coleambally Central School P&C	Outdoor Settings	\$18,840
Coleambally Community Club	Laser level the bowling greens, upgrade to main bar and toilet areas.	\$24,100
Coleambally Darlington Point Country Education Fund	Coleambally - Looking Forward, Looking Back (an oral history) - (Book production)	\$3,000
Coleambally Motorcycle Club Inc.)	Construction of Club House and install watering system to Track	\$50,000
Coleambally Preschool Association Inc	Floor Resurfacing	\$14,900
Coleambally Tennis Club	Replacement of three synthetic grass courts	\$50,000
Coleambally Preschool Association Inc	Shade Sails and Shed Storage	\$13,500
Coleambally Pony Club	Grounds revamp and upgrade	\$6,642
Fusion Drop-in Centre	Coleambally Youth Development	\$5,000
Lions Club of Coleambally	Jumping Castle and Trailer Project	\$5,835
St Peters Catholic Church	Replacement of Chairs	\$7,000
St Peters Primary School	Multipurpose Court	\$5,000
Jerilderie Men's Shed	Purchase of Property	\$50,000
Jerilderie Public School P & C Association	Development of Computer and Musical Skills	\$8,741
Jerilderie RSL Sub-Branch	2 Honour Boards and Glass Display Cabinet	\$4,816
Jerilderie Tennis Club (on behalf of Jerilderie Sports Club)	Upgrade Greens Flags & Putting Cups	\$1,474
Jerilderie Tennis Club (on behalf of Jerilderie Sports Club)	Disabled Toilet within the Jerilderie Sports Club	\$30,000
St Josph's Parent's and Friends Inc	Play Area Soft Fall and Shade Sail	\$39,627

Round Two of the Community Grants Program Continued

TABLE E: STRONGER COMMUNITIES GRANTS PROGRAM (ROUND 2)

Project	Purpose	Amount
APEX Club of Darlington Point	Flag pole installation and fingerling purchase	\$9,099
Darlington Point Club Ltd	Bowling Green & Club Grounds Irrigation	\$50,000
Darlington Point Club Ltd	Workshop for Maintenance Staff	\$40,000
Darlington Point Club Ltd	Machinery Storage Shed	\$28,215
Darlington Point Men's Shed	Installation of Solar Panels	\$9,190
Darlington Point Public School Parent's and Citizens Committee	Classroom Board upgrade throughout the school	\$43,928



Infrastructure and Environment

Technical Services

This year has been very productive. Council's road network and infrastructure has been maintained to standards as required by the Murrumbidgee Council community, including rehabilitation works on parts of Council's road networks. Various Council roads have continually been upgraded with road base materials and prior stream gravel within Council's normal gravel road maintenance program. The town infrastructure has been improved, including new cycle ways, PAMP's, kerbing and guttering program and rehabilitation of the drainage works. Council has maintained the sealed and unsealed road network, town infrastructure, water and sewerage to the standard that is expected within our community.

Construction and Maintenance

Main Roads and State & National Highway

During the past 12 months, Council has continued to carry out maintenance on Main Road 321 (Kidman Way) - length 44.58 km, and on State Highway 17 (Newell Highway)- length 4.71km, under the Road Maintenance Council Contract (RMCC) for the Roads & Maritime Services (RMS).

The RMCC commenced in 2008 and continues to be an important part of Council's workforce budget. Roads & Maritime Services has again continued the RMCC for all Councils in 2017. Council will continue to maintain Main Road 321 (Kidman Way) to the Council boundary and part of State Highway 17 (Newell Highway) within the town limits of Jerilderie.

Council's RMCC with the RMS has a significant benefit to Council's financial program, enabling maintenance works, heavy patching works, resealing works and rehabilitation works on both Main Road 321 (Kidman Way) and State Highway 17 (Newell Highway) within Council's area. RMCC helps to ensure staff stability, allows better utilisation of Council's plant and equipment, training, and also to achieve a safer road network within Murrumbidgee Council.

Regional Roads (RR)

Council's Regional Roads network is made up of the following roads:

Oaklands Road – Regional Road 323	31.90km
Conargo Road – Regional Road 552	19.30km
Morundah Road – Regional Road 596	10.65km
Berrigan/Oaklands Road – Regional Road 356	6.35km
Berrigan Road – Regional Road 564	15.05km
Urana Road – Regional Road 59	6.05km
Whitton Road 183	1.80km
Total	91.10km

Maintenance works (resealing, shoulder widening and traffic facilities) have been carried out on all of the above Regional Roads located within Murrumbidgee Council. This year shoulder widening, rehabilitation and primer sealing works were completed on RR 356 (Berrigan - Oaklands Road). This widened the existing pavement from a 6m seal pavement to an 8m seal pavement under the 2016/2017 Repair Program Funding.

Infrastructure and Environment

Council Roads

Maintenance works have been performed on all Council roads - heavy patching, sign maintenance, guide post maintenance, shoulder grading, fire breaking in specific areas, maintenance grading and resealing of various roads.

Major works completed include resheeting Main Canal Road, the Darlington Point Levee upgrade, Barwidgee Blvd (Darlington Point) reconstruction, Bellbird Street (Coleambally) reconstruction.

Minor heavy patching works were performed on various roads during the year, road base and road gravel material carted to various locations to restore the road network as per normal maintenance. Council's graders, construction crew and road maintenance crews continued to patrol the road network and perform maintenance grading as required with particular notice taken on school bus routes.

Roads to Recovery Program (R2R)

The Roads to Recovery Program has assisted Murrumbidgee Council in helping to provide a better foundation for Council's road network, enabling Council to add a better standard of road making material to our existing prior stream gravels and providing the opportunity to upgrade road network and town infrastructure. Road base materials helps to strengthen and reduce the maintenance of our network and also provides better safety in all weather conditions for school buses, residents and visitors to our Council area.

Roads Rehabilitated and Resurfaced during this year: -

Kyola Road – resheeting with gravel / road base 3.80km

South Coree Road – sealing 7.00km

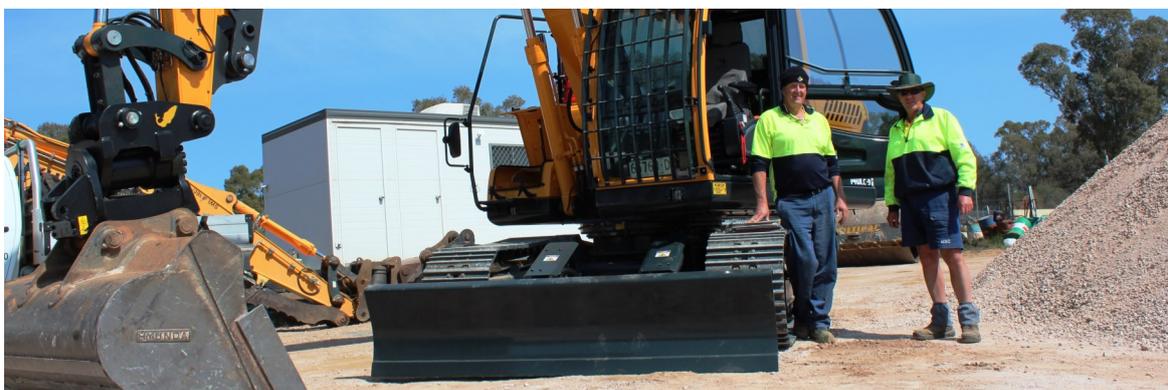
Raithby Lane – resheeting with gravel / road base 2.40km

The Roads to Recovery Program continues to provide funding to maintain Council's infrastructure.

Council Road Maintenance Program

Council's gravel re-sheeting program has covered various roads or section of roads in both the northern and southern areas of the Council during the 2016/2017 financial year; including Main Canal Road, Kyola Road, Fraser Road, Ercildoune Road, Culley Road, Wallin Road, Greenswamp Road, Wilson Road, Kelmscott Lane, Leary Lane, Moonbria Lane.

Grader maintenance of local roads over the Council road network this year has been consistent as with previous years. Currently, the infrastructure within our Council is in good condition, however an increase in funding is required to help maintain Council's resealing program of the sealed road network. At present, Council's resealing cycle has slightly increased, with 46.70% of the network now on a twelve (12) years resealing cycle, 26.00% on a fifteen year resealing cycle and 27.30% slightly above fifteen years.



Town Area

The town maintenance programs continue, with maintenance of town streets and amenities. Works included tree lopping and installation of new trees, bitumen road maintenance, kerb and gutter maintenance and cleaning, replacement of kerb and gutter, cleaning of storm water drainage lines, signs maintenance and also slashing within the town areas and entrances, all to maintain and beautify our towns.

Cycle ways/Walkway/PAMP's

Cycle ways/walkway construction continued in 2016/2017, in conjunction with the Roads and Maritime Services. Kerb ramps were completed in Jerilderie at the intersection of Nowranie Street and Southey Street.

Water Supplies

Coleambally's town water is supplied from two bores, the water is filtered and chlorinated. Minor repairs have been carried out to the water mains over the past 12 months. One of the bores has been relined and cleaned and is waiting to be brought back online.

Darlington Point's town water is supplied from two bores. The water has recently been chlorinated. Minor repairs have been carried out, water mains have been flushed and the bores have been cleaned.

Jerilderie's town water is supplied from the Billabong Creek. Council's water supply system provides residents with filtered and chlorinated water for internal use and raw water for external use.

Minor raw and filtered water repairs to mains and services were conducted during the 2016-2017 year. Upgrading of Jerilderie's older raw water mains with PVC pipe will be continued into the future to help infrastructure maintenance.

Regular flushing of the filtered water mains was performed approximately every 3 weeks and regular water quality testing is performed. Raw water mains are flushed approximately 4 times per year.

Sewerage Systems

The Coleambally, Darlington Point and Jerilderie town sewerage systems have been maintained, and have continued to provide first-rate service to the community.

Existing settling ponds and sludge ponds have been maintained and are adequate for the community's needs into the foreseeable future. Council is licensed to provide waste water from the Jerilderie sewerage treatment plant to the adjacent Racecourse to help maintain its turf track.

Council sewerage mains and rising mains are performing adequately. No major repair was undertaken during the past year. Two pump stations at Coleambally had minor repairs carried out, the sewerage pumps at Darlington Point were raised and checked for any issues. Rising mains are being monitored, with a program in progress to renew existing sections. Maintenance of the Jerilderie mains continues, with scouring and clearing of root matter performed on demand.



Noxious Weeds

Destruction and eradication of noxious weeds within our Council is still of major importance to Council, and we continue to canvas for funding. Changes to funding for weed control remains a concern to Council.

Changes have taken place with the introduction of the new Biosecurity Act covering noxious weeds and the Noxious Weeds Inspectors have been attending workshops and training to ensure they are up to date with these changes.

During the year, Council's Noxious Weeds Inspectors have helped to encourage and promote noxious weeds control and provided support by participating at field days, distributing leaflets to property owners and providing relevant information to land owners as and when required for the destruction of various noxious weeds.

Spiny Burr Grass, Boxthorn and St John's Wort eradication continues to be vigorously supported by Council and the community. Council continues to slash and spray road shoulders to help with weeds, and also for reduction of fire hazards within the road network. An eradication program each year continues to be a very important part of Council's budget.

Drum Muster

During the year Council received a number of chemical drums and will continue with the program in 2017/2018.

Companion Animals

Staff members in each Council office continue to complete the registrations of dogs and cats under the companion animals act; those staff members involved in impounding dogs have updated their skills attending a Safe Dog Handling and Apprehension Workshop. A dog pound is operated in each of our towns and ensure that any animals impounded can be dealt with and returned to their owners quickly.

Jerilderie Saleyards

During the year 7905 sheep were yarded and sold at the Jerilderie Saleyard. Fencing and sheep ramps were upgraded to provide safer handling of stock. Regular maintenance at the yards has also been performed during the year.

The truck wash at Jerilderie has been upgraded and continues to benefit Council, with the Avdata system providing an income stream to help cover maintenance costs and equipment replacement. The truck wash is available to the travelling transport industry.

Stock Control

Various incidents of straying stock were dealt with during the year, on Council roads, Main Roads and State Highways.



Parks and Gardens

Council continues to maintain all areas of parks and gardens within the towns. The parks, gardens and sports ground areas are a major asset to our community in providing residents and travelling public with a place to relax and play sport when visiting our towns. Our parks and gardens staff continue to maintain, to a high standard, the extensive parks and gardens and within our town areas.

Council has, and will continue to upgrade and maintain watering systems in its parks and gardens as a means of reducing water consumption, and to assist with grounds maintenance.

Depot/ Plant and Equipment

The Works Depots continued to maintain Council's plant, equipment and infrastructure in excellent order, with minor repairs to various areas being undertaken during the past year.

Plant and vehicle replacement purchase during the 2016/2017 financial year included the following equipment:

Management vehicles and work force vehicles;

- Tipping trucks
- Excavator
- Roller
- Parks and gardens equipment and various small plant items.

The store sand amenities are maintained in excellent order, providing facilities for Council's stock items, training area and staff facilities.

Bush Fire Services

Council has continued to support the NSW Rural Fire Service with the Jerilderie Depot carrying out maintenance of the Mid Murray Zone bush fire tankers and equipment; and fabrication requirements as needed.

Council will continue to support this service as required.

Private Works

Private works carried out with Council's plant and equipment has been steady during the past year, including road maintenance in neighbouring Councils. Council will continue to source various areas of private works each year.

Additional private works help to keep our workforce, skills and workmanship at its current high level.



Environmental Services Responsibilities

The responsibilities of the Environmental Services Department are numerous and quite varied. They include:

- Environmental Planning
- Health
- Heritage
- Council's property maintenance
- Environmental protection
- Sports Centre
- Swimming Pools
- Public Halls and Council Venues
- Kerbside waste management

Achievements and Aims for Environmental Services

Achievements for 2016/17

Continued Food Premises Inspections in the local government area

Continued improvement of intranet for the Council Offices

Continuation of the compulsory Swimming Pool Inspections throughout the local government area

Delivery and management of Stronger Communities Fund Grants & Community Infrastructure Grants

Finalisation of the Darlington Point Master Landuse Plan

Alignment of Alcohol Free Zones across the local government area

Alignment of several plans and policies including Developer Contribution Plan (Section 94A), Contaminated Land Policy and On Site Sewage Management Plan

Subdivision for 37 Lot Stage 2 Wunnamurra Estate in Jerilderie

Updates to Jerilderie LEP to incorporate recent Jerilderie Flood Study

Aims for 2017/2018

Opening and operation of Community Recycling Centres in Jerilderie and Coleambally

Expansion of Trade Waste processes into Coleambally and Darlington Point

Continued delivery and management of Stronger Communities Fund Grants and Community Infrastructure Grants

Expansion of intranet for all Council Offices

Seek funding for replacement of Jerilderie Swimming Pool

Onsite Sewage Management Inspections throughout the local government area

Completion of Darlington Point Urban Flood Study

Condition of Council and Public Buildings

The building maintenance program for the 2016-17 period was valued at \$572,278. Council, in the main, utilise the services of contractors for building maintenance works.

Gradual and progressive implementation of budget recommendations has continued within the Council's Delivery Plan/ Budget. This has ensured not only the maintenance of existing swimming pools, public halls, public conveniences, recreation reserves, housing and other assets, but also portrays a positive image of responsible management of Council owned buildings for the local government area.

Routine maintenance, storm water repairs, painting, pest control and fire equipment servicing at various locations were undertaken, as necessary.

Significant work and improvements have been undertaken in public buildings throughout the local government area. Council staff have continued to work closely with the Committees on areas of visual improvement, security, disabled accessibility, safety and convenience.

Development and Building Control

Applications received by Murrumbidgee Council from 1 July 2016 to 30 June 2017 inclusive:

Type of Construction	Number of Applications	Total Value
Commercial		
Shops/Offices	1	\$49,000.00
Additions/Alterations	6	\$234,753.20
Other (including accommodation)	5	\$645,000
Dwellings	7	\$1,992,013
Dwelling Additions/Alterations (includes attached carports and garages, verandas and pergolas)	13	\$133,730
Detached shed/garage/carports	6	\$75,200.00
Flats/Units	Nil	Nil
Dwellings Demolished	1	\$29,000.00
Factories/workshops/warehouses	Nil	Nil
Other		
Includes fences, rural buildings, farm dams and irrigation works, septic tanks, signs, swimming pools, etc.	40	\$5,315,328.64
TOTAL	79	\$8,474,024.84

Subdivisions	No. of Lots Created	No. of Lots Formally Registered
Subdivision Applications 1 application –	Nil	Nil

Waste Minimisation and Management

Council residences in all three towns are provided with a weekly collection of garbage using 240L mobile garbage bins. Darlington Point and Coleambally also have a fortnightly recycling collection.

Council participates in the Murray ROC and RIVROC Waste Management Groups to develop regional waste strategies. Council continues to operate the Drum Muster program for clean, empty farm chemical containers.

Public Swimming Pools

The Coleambally and Darlington Point Swimming Pools were both managed by operators for the 2016/17 season with reasonable patronage.

The Jerilderie Swim Centre was once again operated using a waiver system unsupervised. The 2016/2017 year saw patronage remain steady.

Jerilderie Sports Stadium

In 2012/13 Council resolved to open the Sports Centre to the public for unsupervised use, provided users signed a waiver. Usage of the Sports Centre has increased during the 2016/2017 year due to upgraded equipment provided by the Stronger Community Fund and input from the Jerilderie Community Gym Committee.



Corporate and Community Services

The 2016/2017 reporting year was a challenging year for corporate and community services, but one which presented great opportunities for Council as a newly merged Local Government Entity. Corporate and community services covers a broad range of functions including – financial management, customer services (including providing the Bendigo Bank’s agency support) rates, revenue collections, information and records management, payroll, work health and safety, human resources, library and community services (community public transport, home modifications program, respite management). Much of the Department’s activities during this period centred on understanding, and identifying, the operational similarities and differences between the two former Councils to create a baseline for Murrumbidgee Council to work on how it would commence and progress its transition as an amalgamated Council.

Murrumbidgee Council continues to play a strong regional role across a number of services and through its membership of the Western Riverina Libraries, Kidman Way Promotional Committee and the Riverina & Murray Regional Organisation of Councils (RAMROC). Key highlights during the year included:

Financial Management:

1. Council’s financial statements were successfully audited for the 2016/17 financial year and presented to the Minister on 30 November 2017.
2. Significant progress was made towards identifying the strengths and weaknesses of integrating both former Council’s financial management systems with a view to developing a detailed action plan for full implementation.

Community:

Murrumbidgee Council operates different community service models in the north and south of the Council area. The former Murrumbidgee Shire Council successfully operated a number of services to the community which are critical to community connectivity and connecting residents of those communities in meaningful and supportive ways. These programs have continued with the amalgamated Council with the following activities being delivered during the 2016/17 period:

1. Servicing between 30 to 50 home maintenance clients based in Griffith, Darlington Point and Coleambally, using three contactors who provide lawn mowing, edging, trimming of trees and cleaning gutters. The introduction of ‘My Aged Care’ has increased the reach and scope of Councils with a number of major renovations completed for over 65 and younger clients with a disability. Council is also working with a number of occupational therapists both from Griffith and Wagga with different disability organisations and also helps fund equipment such as wheelchairs, lifts, frames and chairs etc. which are essential to our clients.
2. Council continued to operate its Meals on Wheels service, purchasing a number of freezers during the reporting period, including one located at Council’s Darlington Point office, which improved access for clients to select meals. Council also provides a local delivery service for clients who are unable to come to the Office and works with Narrandera to deliver meals to six clients on respite days and help provide a morning tea and a lunch once a month.
3. Community Transport is a critical service for Council’s community and transport clients helping meet their needs. The service provides medical and follow-up appointments as far away as Wagga Wagga; social outings including regular trips to the Griffith Regional Theatre which involves dinner, the theatre and usually a trip through McDonalds for an ice cream on the way home.

Many of the group would not be able to attend these cultural and social activities without this service, given the distance and the fact many cannot drive at night. This valuable Council service provides many positive benefits to its communities and groups.

Community and Corporate Services

4. Council is particularly proactive in working with and connecting its senior residents and achieved many successes in the 2016-17 reporting period through the dedication of its coordinators and respite programs across the region including organising weekly meetings (30 seniors at Darlington Point and 50 in Coleambally), bus trips, bingo events, shopping and other outings. Bingo mornings include guest speakers in attendance at Council-catered monthly lunches. The respite groups were also proactive in breast cancer awareness days, Cancer and Bring Back the Dignity fundraising and enjoyed a Christmas party with Santa visiting this year.

5. Establishing the weekly Murrumbidgee Arts Kinship Enterprise (MAKE) group which meets for art with its elderly residents in Darlington Point and Coleambally. Transport is provided for those who require it.

The group provides support, social connectivity and leadership throughout the Coleambally and Darlington Point communities. The group held two exhibitions in 2016-17, "Place" at Rivadestra in Darlington Point and the other at Griffith Regional Art Gallery in Griffith, "Warangesda" .

The Warangesda exhibition was of particular importance as it was inspired by the old Aboriginal mission, Warangesda in Darlington Point. Some of the participants have personal connections to the mission which made the exhibition incredibly significant to them and allowed them to creatively share their feelings and their interpretation of the mission.

In alignment with the Murrumbidgee community vision, Council also delivered and supported a number of key community activities and projects.

These included the installation of a Bendigo Bank ATM in the Council's Jerilderie office in late 2016, access to the NSW Police Force Community Portal, an online, easy to use, confidential and secure reporting system, which provides an opportunity for the local community to create non-emergency police reports online.

This was an important part of Council's ongoing work to make our communities safe and secure.

Murrumbidgee Council has committed staff who work closely with our community across diverse programs and services.



Council also worked with committees and supported community groups to deliver a number of key community activities and projects including:

- The 'A Taste of Coly' festival which attracted 4000 visitors to the area over the three day event;
- The Jerilderie Races and Darlington Point Spring Festival, both attracting attracted visitors in their thousands
- Seniors Week events in March and April 2017, with 150 people attending a fashion parade and luncheon over two days in Darlington Point. Council provided the catering with some assistance from our wonderful seniors helping us keep in budget.
- Jerilderie's Got Talent, Seniors Luncheon, with the red carpet rolled out for around 100 people from across the Local Government Area.
- Supervising and transporting 21 children (12-25 years old), from throughout the region during Youth week to Go Jump (trampoline centre) in Shepparton including providing prizes, snacks, merchandise and lunch.

Council Policies Approved

In 2016/17 Council approved 16 policies in total, they were:

1. Gifts Benefit
2. Child Protection
3. Social Media
4. Motor Vehicle
5. Community Festival and Events
6. Complaints Management
7. Asset Disposal
8. Fraud Corruption Prevention
9. Internal Reporting
10. Related Party Disclosures
11. Records Management
12. Procurement
13. Statement of Business Ethics
14. CCTV
15. Communication Devices
16. Councillors and Council Staff interaction



Human Resources Activities

Staff and human resource activities are particularly critical in a transition environment. Murrumbidgee Council continued its history of strong staff support for all of the communities in which they live and work through a range of activities including:

1. Real Men Wear Pink, which ran from June 12 to 18, is part of a national campaign encouraging men to "Get Pinked" to raise funds for breast cancer research. Council fundraising efforts included a barbecue, held on Thursday 15 June at the Darlington Point branch office, with fundraising also carried out in Jerilderie. Council staff raised \$569 for the cause.
- 2 As part of the transition process, a number of strategic HR activities were undertaken throughout Council including a whole of organisation staff survey, a series of workshops with staff on organisational resilience, creating a leadership group and working with staff to create a Vision, Mission and Values for the Murrumbidgee Council. These activities complemented the usual range of skills and professional training and courses.



Libraries Overview

The Western Riverina Libraries is a Co-operative of five (5) Councils being Murrumbidgee Council, Griffith City Council, Narrandera Shire Council, Carrathool Shire Council and Hay Shire Council which provides up-to-date library services to all areas and particularly to people in remote locations. Jerilderie library continued to provide a much valued service to residents and rates payers in 2016/17. The Western Riverina Libraries operated mobile library serviced schools, communities and residents of Coleambally and Darlington Point.



Jerilderie Library Branch Report

At a Glance...

New memberships - **50**

Visits made to the library – **6,827**

Items added to Jerilderie Collection - **734**

Public PC usage – **1,242**

Movies at the library

The library continues to hold monthly movie screenings for the community and movies in the school holidays for the children. Regular patrons look forward to each monthly movie. Over 150 patrons have enjoyed the movies at the library.

Library

Monthly displays on the pyramid stand have become a great way to select material from different sections of the library into one area for patrons to see the range of resources available. Some of the displays have been – Read the Rainbow, Check out the Body Parts, Going Somewhere, Books Gone Wild and Accessorise your Reading.

Children activities

Both of the primary schools and Jerilderie Preschool have again utilised the library for class visits. Storytime/baby bounce is conducted at 10.30am on Wednesday and is well attended. Jerilderie library took part in the National Simultaneous Storytime in May. Christmas craft was a huge hit with the children making bon-bons, chatterbox Rudolph and Santa, paper chains and colouring to take home.

Work experience

Jerilderie Library was fortunate to have an enthusiastic work experience student from Finley High School at the library. Many aspects of the library were shown through practical activities during the week.

2016/2017 Population based on www.strongercouncils.nsw.gov.au/new-councils/murrumbidgee-council estimate. This includes Darlington Point and Coleambally serviced by the Griffith / Murrumbidgee Mobile Library.

Jerilderie Library Murrumbidgee Council Statistical Overview		
	2015/2016	2016/2017
Population	1,519	4,047
Circulation	10,619	10,714
Stock Holdings	13,747	13,486
Additions	1,141	734
Deletions	1,077	478
Members	531	581
Visitors	8,183	6,827

Jerilderie Library Activities

History of family members long past is still a huge drawcard at the library. The Banski Room documents are being searched on a regular basis, also the newspapers on the microfiche reader.

The library continues to have community members getting tech savvy. Regular clients visit with great enthusiasm to find out more about the devices they have (iPad, tablet, phone or laptops) and how they can better understand them. Teaching this skill to senior members of the community empowers them to do so much more on their devices.

Each Thursday a group of 3-6 ladies met to knit and crochet squares. There are also a few ladies that knit at home and donate the squares. The squares are then made into blankets for charity. Blankets have been given to a charity in Cobram who deliver them to the homeless. Some of the blankets have also gone to Wrapped with Love and the Jerilderie Hospital. The Cancer Council's Biggest Morning Tea was hosted by the Jerilderie Library on 25 May 2017.

A huge \$2,405.55 was raised on the day. 125 people were served morning tea at their business houses and 47 people attended the afternoon tea. We had the pleasure of having Brianna Carracher, Communications and events co-ordinator for Cancer Council Western NSW from Wagga Wagga, visit for the afternoon to help and she also gave a talk about where the money raised goes.

Jenny Bright, Intereach Ability Links Co-ordinator from Deniliquin, attends the library on the fourth Wednesday of the month. Jenny works with the community to assist people with disability or facing major barriers to access services, resources and opportunities in our local community.

Murrumbidgee Mobile
Library
Members 437

Finally, Joint Library Managers Pam Young and Christine Del Gigante (pictured below) announced their resignation from their position as at 3 July, 2017 after performing the role for 28 years. There were many tributes and farewell events, however, the Council organised event on 28 June was especially significant as it was attended by the Premier of New South Wales, Hon Gladys Berejiklian.



Economic, Tourism and Community Development

'Creating our own opportunities, we work with new and existing industries to proactively provide economic opportunity, creating stability and future growth' Murrumbidgee Council Statement of Vision and Priorities 2017.

Council's Statement of Vision and Priorities commits to realising opportunities, strengthening local economic capacity, and promoting industry stability as a foundation for growth. Action to achieve outcomes under the economic tourism and community development remit in 2017 include:

- Introducing an Economic Tourism and Community Development portfolio to help deliver outcomes including research capability, investment attraction of private and public funds, strategic planning, and practical assistance to the micro, small to medium enterprise sectors.
- Accessing an Energising Enterprise Grant through Murray Darling Basin Authority to purchase on-line tools and expertise in data analysis to aid investment attraction.
- Providing public access to economic and community data via Profile.id on the Murrumbidgee Council website.
- Preparing and submitting applications for external funding for major projects over \$200,000 including a Boat Ramp for Darlington Point, change rooms for sports players in Darlington Point and Coleambally, amenity upgrade at the Jerilderie Showgrounds and Racetrack and upgrade of the Jerilderie Pool;
- Preparing and submitting applications for funding minor projects including repairs to The Willows heritage building Jerilderie, equipment for the comfort of bowlers and sports users at the Jerilderie Sports Club, Yamma Hall playground upgrade, memorialisation of Snowy Hydro equipment at Coleambally, and construction of a Cinerarium at Darlington Point Cemetery.
- One-on-one consultation, information and referral to inform the investment decisions of micro, small and medium enterprises.



Through the Economic Tourism and Community Development portfolio Council has also consulted, participated and worked in partnership with business, community and government stakeholders.

Council has been proactive in facilitating and participating in regional networking activities, providing assistance to external agencies and project proponents, convening forums and participating in planning consultations. This includes:

- Utilising funding to conduct Back to Business Week activities including skill development workshops and a regional dinner in February/March 2017
- Facilitating skill development workshops and forums including Going Solar for Business, Succession Planning, Marketing your Business
- Writing and delivering workshops to local event committees and incorporated associations to assist in governance and management responsibilities
- Undertaking Council briefings on Economic and Tourism Development, and convening Forums with attendance from agencies and government including Department of Premier and Cabinet, Industry Capability Network, AusIndustry, New South Wales Chamber of Commerce and Industry, Thrive Riverina Destination New South Wales.

Participation in visitor industry committees and strategic planning forums include Ned Kelly Touring Route, The Kidman Way, Thrive Riverina (formally Taste Riverina), Newell Highway Promotions Committee. Solid economic drivers are demonstrated in the value-add of Rice Research Australia Limited (RRAPL) at Jerilderie, and Coleambally Irrigation Co-operative Limited (CICL). From bringing in professional qualified staff, to regularly hosting business delegations, the activities of RRAPL and CICL demonstrate higher levels of corporate social responsibility-contributing much to the micro-economies of the Jerilderie and Coleambally townships. Council also values the work of Coleambally Business Chamber as a conduit to the local small to medium enterprise sector.

The research function of the Economic Tourism and Community Development portfolio has seen a compelling story for investment emerging.

The outlook for the Murrumbidgee Council area for 2017 and beyond is positive. The evidence base derived from 2016 Census data and from National Institute of Economic Research findings, indicate a diversified agricultural economy with a strong base, growing at a similar rate to Regional NSW over the past decade. Demographic data indicates a solid foundation for future growth:

- Murrumbidgee Council is the second fastest growing LGA in the Riverina-Murray region
- There is a clear specialisation in skilled farmers and related professional/trade workers
- Median age of 38 years will continue to drop
- Working age residents at 62.1% of population is higher than Regional NSW
- At 4.1% (2016) the unemployment rate remains significantly lower than Regional NSW

Research and on-the-ground activity indicate bright opportunities for irrigated and dry land farming, and large scale solar photovoltaic farming. Good prospects for residential development across the three Murrumbidgee towns complements the agricultural sector. A continued upswing in construction and manufacturing within the Council area, and government policy on renewables including biomass, are opportunities that Council will continue to pursue. The transport and visitor industries add to economic diversity and stability. Location on the Newell Highway, the truck stop at Waddi on the Sturt Highway, and increasing interest in The Kidman Way as an alternative route to Outback destinations, combine with positive indicators for the Grain Storage and Transport sectors. A high representation in fuel services looks to be continued offering diversity in employment options and inwards residential migration. The visitor industry has capacity to grow with opportunities in heritage at Jerilderie; and river-based tourism at Darlington Point focussed on boating, camping and fishing. Increased visitor numbers and expansion plans at Altina Wildlife Park has a strong economic multiplier in terms of employment and visitor yield.

Murrumbidgee in Profile:

Key Indicators 2016 & 5 Year Change

\$207m
GRP



+4.5%

1,856
JOBS



+10.6%

1,987
EMPLOYED RESIDENTS



+4.4%

458
BUSINESSES



-1.5%

Largest employing industries 2016 & 5 year Change

787
Agriculture



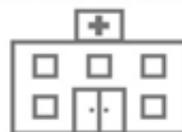
+42%

188
Manufacturing



+10%

107
Health Care and
Social Assistance



+6%

107
Public administration
& safety



6%

Agricultural Commodities 2011 (Awaiting 2016 Census data)

55,075ha
FARM AREA WATERED



10% of farming land is irrigated. This has allowed a diversification of agricultural commodities

\$143.8m
CEREAL CROPS



Grows 30% of maize and 26% of rice production in NSW

\$27.5m
BROADACRE CROPS



Cotton has emerged as an important commodity, producing \$12 million in 2011.

\$14.6
FRUIT AND VEGETABLES



Grows 15.9% of onions and 33.9% of olive production in NSW. Grape (wine) production has also emerged as an important commodity.



Murrumbidgee COUNCIL

Annual Report 2016/17

Part 3

Statutory Reporting



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Statutory Reporting

S428 (2) A Financial Reports (Refer to attachment 1 – Financial Report) Clause 217 (1) Local Government (General) Regulations

OVERVIEW

Murrumbidgee Council's general reporting requirements are set out in section 428 of the Local Government Act 1993 (the Local Government Act) and the Local Government (General) Regulation 2005. Copies of the Act and Regulation can be accessed from www.legislation.nsw.gov.au.

This section also meets Council's reporting requirements under the Companion Animals Act 1998 and Companion Animals Regulation 2008 and the Environmental Planning and Assessment Act 1979.

As a new council, Murrumbidgee Council is exempted from the statutory requirements under sections 428 and 428A of the Act to include the following in its Annual Report 2016-17:

- A State of the Environment Report;
- An outline of our progress in implementing the Community Strategic Plan.

LOCAL GOVERNMENT ACT 1993 – Section 428 (1) - STATEMENT OF COUNCIL PERFORMANCE 2016/17

Achieving our Operational Plan 2016/17

The Local Government Act requires Council to report on the effectiveness of the principal activities in implementing the Delivery Program and Operational Plan in its Annual Report.

As Council was proclaimed on 12 May 2016, our 2015/16 Operational Plan, which was adopted on 21 July 2016, sought to deliver on the priorities set out in the Community Strategic Plans and Delivery Programs of our former Councils, Murrumbidgee Shire and Jerilderie Shire Council. The development of a new Community Strategic Plan and Delivery Program will be completed in the 2017/18 year.

Attachment 2 – Progress Report on Implementation of Operational Plan 2016/17.

LOCAL GOVERNMENT ACT 1993 – Section 428 (4) (a) - FINANCIAL REPORT 2016/17

A copy of Council's audited Financial Reports can be found in Attachment 1 -Murrumbidgee Council Financial Statements 2016-17.



LOCAL GOVERNMENT (General) REGULATION CLAUSE 132 AMOUNT OF RATES AND CHARGES WRITTEN OFF

An amount of \$103, 286 was written off as rates during the 2016/17 year, made up of:

- Pensioner abandonment's (Section 575) \$100,108
- Levy Adjustments \$3,178

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 - (1)(a1) - PAYMENT OF THE EXPENSES OF, AND THE PROVISION OF FACILITIES TO, COUNCILLORS IN RELATION TO THE CIVIC FUNCTIONS

Council's Payment of Expenses and Provision of Facilities Policy allows for the payment of expenses incurred by, and the provision of facilities to, Councillors in relation to their roles as elected representatives and members of the governing body of Council.

During the reporting period, the governing body of Council comprised an Administrator, rather than elected Councillors.

The total amount of remuneration paid to the Administrator during this period was \$102,214.

During the reporting period, Council also paid remuneration to members of Council's Local Representation Committee (LRC). The total remuneration amount paid to members of the LRC amounted to \$141,212.

Table B details the amount spent on providing facilities to the Administrator and LRC payment of expenses during the reporting period.

TABLE B: Administrator and LRC Expenses and Provision of Facilities

Category	Amount
Office Equipment	Nil
Telephone Calls	\$1,200
Conference and Seminar Attendance	\$1,703
Training and Skills Development	Nil
Interstate Visits	Nil
Travelling costs to attend meetings	\$21,873
Spouse Expenses	Nil
Childcare Provision	Nil
Total	\$23,576

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217(1)(a2) CONTRACTS IN EXCESS OF \$150,000 AWARDED BY COUNCIL

Council is required to disclose the details of each contract awarded for amounts greater than \$150,000, including the name of the contractor, the nature of goods or services supplied, and the total amount payable under the contract. The following major contracts for works and services were awarded during the reporting period:

TABLE C: Major Contracts Awarded for Works and Services

Contractor	Purpose	Value
ATI Australia Pty Ltd	Construction & Provision of Data Link - Wide Area Network	\$509,819
Murray Construction Pty Ltd	Reconstruction of Earthen Levee— Area 3	\$1,169,630
Control West Civil Pty Ltd	Construct Levee	\$872,148
Murray Construction Pty Ltd	Reconstruction of Earthen Levee— Area 3	\$1,169,630

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217- (1)(a3) - AMOUNTS INCURRED IN RELATION TO LEGAL PROCEEDINGS

During 2016/17 Council did not incur any expenses in relation to legal proceedings taken by or against Murrumbidgee Council. However \$27,897 for legal costs relating to various contracts, agreements and orders have been incurred.

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(a4) SUMMARY OF RESOLUTIONS MADE UNDER SECTION 67 CONCERNING WORKS CARRIED OUT ON PRIVATE LAND

There were no resolutions made by Council in this reporting period concerning works carried out on private land.

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(a5) CONTRIBUTIONS & GRANTS UNDER SECTION 356

During 2016/17 Council made grants to the following persons, local community groups and regional organisations:

RECIPIENT	2016/17
Donations	\$2,717
Student Scholarships (3)	\$5,000
Grants and Community Groups	\$28,843
Grants under the Stronger Communities Fund	\$553,979

Standing and Special Committees of Council

Committee Name

Darlington Point Caravan Park Committee
Darlington Point Levee Committee
Traffic Committee
Local Emergency Management Committee
Section 355 Committees of Council
Coleambally Australia Day Committee
Jerilderie Australia Day Committee
Coleambally Townlife Committee
Darlington Point Townlife I Australia Day Committee
Heritage Darlington Point
Tiddalik Wetlands Committee
Alf Hanna Legacy Units
Balmeringa Management Committee
Central Coree Sports Complex Management Committee
Yamma Recreation Reserve Management Committee
Jerilderie Tidy Towns Committee
Advisory Committee
Monash Park Users
External Committees with Council representation
Coleambally Irrigation Co-operative Ltd/
Coleambally Environmental Reference Comm
Kidman Way Promotional Committee
Newell Highway Promotional Committee
MIA Zone Rural Fire Service Liaison Committee
Murray Darling Association
Western Riverina Libraries Committee
Western Riverina Arts
Riverina Regional Tourism Inc.
Roads and Maritime Services Consultative Committee
Boat Ramp Darlington Point-Advisory Committee
Coleambally Sports Precinct - Advisory Committee
Darlington Point Floodplain Risk Management Committee
Darlington Point Master Landuse Plan Advisory Committee

External Committees with Council Representation

Committee Name

ICIL/Coleambally Environmental and Reference Committee (CERC)

Kidman Way Promotional Committee

Newell Highway Promotional Committee

Mid Murray Zone Bushfire Management Committee

MIA Zone Bushfire Management Committee

MIA Zone Rural Fire Service Liaison Committee

Murray Darling Association

Western Riverina Libraries Committee

Western Riverina Arts

Riverina Regional Tourism Inc.

Roads and Maritime Services Consultative Committee

RAMROC

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(a7) CORPORATIONS, PARTNERSHIPS, TRUSTS, JOINT VENTURES, SYNDICATES OR OTHER BODIES IN WHICH COUNCIL HELD A CONTROLLING INTEREST

Council did not hold any controlling interest in any companies during 2016/17.



LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(a8) CORPORATIONS, PARTNERSHIPS, TRUSTS, JOINT VENTURES, SYNDICATES OR OTHER BODIES IN WHICH THE COUNCIL PARTICIPATED

During 2016/17 Council was involved in a joint venture for the provision of library services. The Western Riverina Libraries is a Co-operative of five (5) Councils being Griffith City Council, Murrumbidgee Council, Narrandera Shire Council, Carrathool Shire Council and Hay Shire Council, which provides up to date library services to all areas and particularly to people in remote locations.

The mobile library services the township of Coleambally on a Wednesday and Darlington Point on a Thursday of each week.

Council expenditure on Library Services amounted to a total of \$309,715 in 2016/17.

Council also has an interest or membership of the following organisations, facilities and arrangements in accordance with the under-listed arrangements:

- Riverina and Murray Regional Organisation of Councils (RAMROC) to explore resource sharing, strategic alliances, lobbying and promotion opportunities.
- Statewide Mutual – a mutual pool scheme providing liability and general insurance cover to NSW Councils.
- State Cover Mutual – a company providing workers compensation insurance cover to NSW Councils.
- Joint Regional Planning Panel which provides merit-based decision making on regional development within the framework of the NSW planning system.

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(a9) EQUAL EMPLOYMENT OPPORTUNITY MANAGEMENT PLAN

Council's Equal Employment opportunity plan provides:

- A commitment to eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, religion, marital status, sexual preference and physical and/or intellectual impairment in Council; and
- A commitment to promote equal employment opportunities for everyone, including women, members of racial minorities and physically handicapped persons.

During 2016/17 an extensive review of all staff related policies commenced to ensure compliance with the objectives of Council's EEO Management Plan.

All practices related to employment, including recruitment and selection, training and development, promotion and temporary transfer along with terms and conditions of employment are based on job requirements and the merit, skills and abilities of the person occupying that position. This has seen an increased awareness of this important issue throughout the organisation.

It is important to recognise that Council is committed to Equal Employment Opportunities principles, not affirmative action. It is the responsibility of Murrumbidgee Council to ensure equal access to all people for positions, however, the most suitable applicant will be appointed without discrimination.

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(b) and (1)(c) REMUNERTION PACKAGE OF THE GENERAL MANAGER

During the 2016/17 financial year, Council employed one (1) senior staff at a total remuneration cost of \$294,733 including salaries, fringe benefits and oncost.

Fringe Benefits include private use of a Council vehicle by way of a lease. Oncost includes employer's superannuation contribution.

General Manager

- ◆ Total value of the salary component of the package was \$226,309
- ◆ Total amount of any bonus was nil
- ◆ Total amount payable by way of the employer's contribution or salary sacrifice to any superannuation scheme to which the general manager may be a contributor was \$47,731
- ◆ Total value of any non-cash benefits for which the General Manager may elect under the package was \$5,960
- ◆ Total amount payable by way of fringe benefits tax for any such non-cash benefits \$14,733

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(b) and (1)(c) REMUNERTION PACKAGE OF ALL SENIOR STAFF

There were no other senior staff paid during this reporting period.



LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(e) STORMWATER MANAGEMENT SERVICES PROVIDED BY COUNCIL

During 2016/17 reporting period Council levied a storm water management charge on all applicable assessments within the former Jerilderie Shire Council area, with the aim of raising additional funds in order to complete future storm water upgrades of the CBD and surrounding areas of the Jerilderie township. A total of \$10,875 was levied and all funds were expended during the year on renewal of kerb and gutter drainage.

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(e1) COASTAL PROTECTION SERVICES (if levied)

Council does not apply an annual charge for coastal protection services.

LOCAL GOVERNMENT ACT 1993 – Section 428 A (1) STATE OF THE ENVIRONMENT

As a new Council, Murrumbidgee Council is not required to report on this.

LOCAL GOVERNMENT ACT 1993 – Section 508 SPECIAL VARIATION EXPENDITURE

The former Jerilderie Shire Council received a special rate variation of 10% for the years 2015/16 and 2016/17

Projects proposed to be funded through the income generated from that Special Rate Variation were:

Increased reseals of rural local roads	\$80,000
Increased rehabilitation of rural local roads	\$97,000
Increased gravel resheeting of rural local roads	\$34,000
Increased reseals of urban roads	\$50,000

Council expended the income generated from the special rate variation as follows:

Increased reseals of rural local roads	\$130,000
Increased gravel resheeting of rural local roads	\$131,000

LOCAL GOVERNMENT ACT 1993 – CAPITAL WORKS PROJECTS

Among the more than \$11.8 million worth of capital projects planned to be undertaken by Murrumbidgee Council in the coming financial year are the following significant actions:

CAPITAL WORKS PROJECTS 2016/17

Reconstruction & Sealing Main Canal Road	\$460,119
Conargo Road Rehabilitation	\$856,086
Bencubbin Avenue Rehabilitation	\$688,000
Road Resealing, Resheeting & Rehabilitation	\$1,297,082
Roads to Recovery Programme	\$2,373,766
Culvert Replacements	\$80,000
Hay Road Kerb & Gutter	\$85,000
Pedestrian Access Mobility Programme	\$35,200
Kerb & Gutter Reconstruction	\$35,000
Footpath/Cycle way Construction	\$117,200
Darlington Point Levee Upgrade	\$1,465,000
Darlington Point Office Extension	\$120,000
Coleambally Camping Access Road, Signage & Dump Point	\$11,500

Council capital expenditure equates to \$8,808,000. The following list indicates how Council funds have been attributed.

Plant and Equipment	\$933,000
Office Equipment, Furniture & fittings	\$216,000
Buildings	\$238,000
Council Controlled Land Land Improvements	\$2,027,000
Roads, Bridges and Footpaths	\$4,442,000
Stormwater Drainage	\$ 347,000
Water Supply Infrastructure	\$ 222,000
Sewer Services Infrastructure	\$332,000
Library Books & other media	\$ 51,000

LOCAL GOVERNMENT (General) REGULATION 2005 – Section 217 – (1)(f) STATEMENT ON ACTIVITIES RELATING TO ENFORCING AND ENSURING COMPLIANCE WITH THE COMPANION ANIMALS ACT AND REGULATION

During 2016/17 Council expended \$30,970 on management and control of companion animals within the Council area. Local staff were utilised to follow up complaints and to ensure compliance with the Companion Animals Act. Pound data collection returns were lodged with the Department of Local Government and off leash areas are provided in Darlington Point, Coleambally and Jerilderie.

The GIPA Act became operational on 1 July 2010 and introduced a new right to information approach for access to government information. The GIPA Act replaced the *Freedom of Information Act 1989* and creates new rights to information that are designed to meet the community's expectation of more open and transparent government. It encourages the routine and proactive release of government information, including information held by providers of goods and services contracted by government agencies.

Council is required to prepare an annual report in accordance with the requirements of section 125 of the GIPA Act and clause 7 of the Government Information (Public Access) Regulation (GIPA Regulation). In the annual report we are required to include statistical information on formal access applications in the form required by Schedule 2 of the GIPA Regulation.

Under the GIPA Act, there are four ways in which government information can be released:

- 1. Open Access Information** - This information is made available on Council's website and is available free of charge, for example Council policies, meeting agendas and minutes, media releases and annual reports
- 2. Proactive Release** - Council is encouraged to make as much information of public interest as possible publicly available, free of charge or at minimal cost. Examples include frequently requested information or information of public interest.
- 3. Informal Release of Information** - Council is encouraged to make as much information of public interest as possible publicly available, free of charge or at minimal cost. Examples include frequently requested information or information of public interest.
- 4. Formal Release of Information (Formal Access Information)** - The release of all other information not made available by either mandatory, proactive or informal release can be made by way of submitting an Application for Information (Formal Application). Standard fees and charges and time frames are applicable for such applications. Examples include personal information relating to a third party where consultation is required or where information is of a confidential nature.



GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009 GIPA

Under section 7 of the GIPA Act, Council is required to review its program for the release of government information to identify the kinds of government information held by Council that should, in the public interest, be made publicly available and that can be made publicly available without imposing unreasonable additional costs on Council. This review must be undertaken at least once every 12 months. Council undertook the following initiatives as part of its review of the proactive release program for the reporting period:

- Reviewing the information published on Council's website to ensure that information featured is up-to-date, informative and relevant;
- Commencing a review of Council's Policy Register, which resulted in a significant number of policies being developed and adopted by Council during the reporting period.
- Monitoring matters of public interest to determine whether Council can proactively release further information about those matters.
- Publishing a monthly community newsletter, The Murrumbidgee Magazine, featuring content promoting Council decisions, projects, programs and activities and distributed to residents throughout the Murrumbidgee Council local government area via post;
- Publishing a monthly Administrator's Message in local newspapers the Coly-Point Observer and Southern Riverina News, featuring content promoting projects, programs and activities.
- Seeking community feedback on draft strategies and policies through public exhibition notices published in Coly-Point Observer and Southern Riverina News;

Clause 7A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency	Information made publicly available by the agency
Yes	Yes

Clause 7B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total
0

Clause 7C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly and Partly
% of Total	0 %

Information, in the form required by Schedule 2 of the GIPA Regulation, relating to the access applications made to Council during the reporting period is shown in the following Tables A to H.

The data demonstrates Council's commitment to openness and accountability and a willingness to meet the needs of our customers.

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

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

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

Table B: Number of applications by type of application and outcome

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	0	0	0	0	0	0	0	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
% of Total	0%	0%	0%	0%	0%	0%	0%	0%

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

Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	0	0%
Application is for excluded information of the agency (section 43 of the Act)	0	0%
Application contravenes restraint order (section 110 of the Act)	0	0%
Total number of invalid applications received	0	0%
Invalid applications that subsequently became valid applications	0	0%

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0%
Cabinet information	0	0%
Executive Council information	0	0%
Contempt	0	0%
Legal professional privilege	0	0%
Excluded information	0	0%
Documents affecting law enforcement and public safety	0	0%
Transport safety	0	0%
Adoption	0	0%
Care and protection of children	0	0%
Ministerial code of conduct	0	0%
Aboriginal and environmental heritage	0	0%
Total	0	0%

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of Total
Responsible and effective government	0	0%
Law enforcement and security	0	0%
Individual rights, judicial processes and natural justice	0	0%
Business interests of agencies and other persons	0	0%
Environment, culture, economy and general matters	0	0%
Secrecy provisions	0	0%
Exempt documents under interstate Freedom of Information legislation	0	0%
Total	0	0%

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	0	0%
Decided after 35 days (by agreement with applicant)	0	0%
Not decided within time (deemed refusal)	0	0%
Total	0	0%

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	0	0	0	0%
Review by Information Commissioner*	0	0	0	0%
Internal review following recommendation under section 93 of Act	0	0	0	0%
Review by NCAT	0	0	0	0%
Total	0	0	0	0%
% of Total	0%	0%		0%

*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications for review	% of Total
Applications by access applicants	0	0%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0	0%
Total	0	0%

Table I: Applications transferred to other agencies.

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0%
Applicant - Initiated Transfers	0	0%
Total	0	0%



MODEL CODE OF CONDUCT – Procedures for Administration Clause 12.1

In accordance with Clause 12.1 of the Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW, the Complaints coordinator must report annually to Council on Code of Conduct Complaints.

A summary of Code of Conduct Complaints for the financial year 2016/17 is as follows:-

Code of Conduct Complaints 2016/17	
The total number of code of conduct complaints made about Councillors and the General Manager under the code of conduct in the year to September	0
The number of code of conduct complaints referred to a conduct reviewer	0
The number of code of conduct complaints finalised by a conduct reviewer at the preliminary assessment stage and the outcome of those complaints	0
The number of code of conduct complaints investigated by a conduct reviewer	0
The number of code of conduct complaints investigated by a conduct review committee	0
The outcome of code of conduct complaints investigated by a conduct reviewer or conduct review committee under these procedures	0
The number of matters reviewed by the Division and the outcome of the reviews	0
The total cost of dealing with code of conduct complaints made about Councillors and the General Manager in the year to September, including staff costs	0



ADDITIONAL INFORMATION – ANNUAL REPORT

BUSH FIRE HAZARD REDUCTION ACTIVITIES

Activities carried out under the Bush Fire Management Plan approved under Division 2 of the Rural Fires Act 1997 are as follows:

Council has continued to support the NSW Rural Fire Service with the Jerilderie Depot carrying out maintenance of the Mid Murray Zone bush fire tankers and equipment; and fabrication requirements as needed.

Council will continue to support this service as required.

COUNCIL'S PERFORMANCE IN RELATION TO ACCESS AND EQUITY ACTIVITIES

Council undertakes the following activities to promote services and access to services for residents and other users:

1. The Community Care Coordinators aim to ensure effective service provision to the elderly and disabled in regard to meals on wheels, respite care, home modifications and community transport services.
2. During Senior Citizen Week Council organizes a senior citizens luncheon which provides an opportunity to make senior citizens aware of the activities and services available to them throughout the Council area.
3. The weekly mobile library service to both Darlington Point and Coleambally ensures all ratepayers are provided with library services, which would otherwise not be available.
4. Council Newsletters are issued regularly throughout the year updating ratepayers on various issues and activities within the Council area and social media platforms such as Facebook and Twitter are also utilised as a means of keeping residents updated.

CONTACT ARRANGEMENTS

Enquires in relation to access to documents held by Council may be made to:

The Public Officer – Assistant General Manager, Corporate and Community Alison Coe
Murrumbidgee Council
21 Carrington Street
DARLINGTON POINT NSW 2706

ADDITIONAL INFORMATION AS PER ENVIRONMENTAL PLANNING AND ASSESSMENT ACT 1979 - Section 93 G (5)

Council did not have any planning agreements in force during 2016/17.

Murrumbidgee Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the period 13 May 2016 to 30 June 2017

Council Vision - A community built by an innovative mindset, delivering appropriate and reliable services.

Our Purpose - To deliver quality services, creating a friendly, welcoming and engaged community.



Murrumbidgee Council

General Purpose Financial Statements

for the period 13 May 2016 to 30 June 2017

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Overview

- (i) These financial statements are General Purpose Financial Statements and cover the operations for Murrumbidgee Council.
- (ii) Murrumbidgee Council is a body politic of NSW, Australia – being constituted as a local government area by proclamation and is duly empowered by the *Local Government Act 1993* (LGA).

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

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

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

- (iii) All figures presented in these financial statements are presented in Australian currency.
- (iv) These financial statements were authorised for issue by the Council on 30 November 2017. Council has the power to amend and reissue these financial statements.

Murrumbidgee Council

General Purpose Financial Statements for the period 13 May 2016 to 30 June 2017

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993 (NSW)* (as amended)

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

- the *Local Government Act 1993 (NSW)* (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the Local Government Code of Accounting Practice and Financial Reporting.

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

- present fairly the Council's operating result and financial position for the period 13 May 2016 to 30 June 2017, and
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 24 October 2017.



Ruth McRae
Mayor



Robert Black
Councillor



Craig Moffitt
General Manager



Alison Coe
Responsible accounting officer

Murrumbidgee Council

Income Statement

for the period 13 May 2016 to 30 June 2017

\$ '000	Notes	Actual 13/5/16 to 30/6/17
Income from continuing operations		
Revenue:		
Rates and annual charges	3a	5,305
User charges and fees	3b	3,240
Interest and investment revenue	3c	823
Other revenues	3d	619
Grants and contributions provided for operating purposes	3e,f	14,677
Grants and contributions provided for capital purposes	3e,f	12,234
Other income:		
Net gains from the disposal of assets	5	38
Net share of interests in joint ventures and associates using the equity method	19	—
Total income from continuing operations		36,936
Expenses from continuing operations		
Employee benefits and on-costs	4a	7,555
Borrowing costs	4b	53
Materials and contracts	4c	5,481
Depreciation and amortisation	4d	5,282
Impairment	4d	2,690
Other expenses	4e	2,258
Total expenses from continuing operations		23,319
Operating result from continuing operations		13,617
Discontinued operations		
Net profit/(loss) from discontinued operations	24	—
Net operating result for the period		13,617
Gain on local government amalgamation		
Assets and liabilities transferred from former councils	29	269,454
Net result for the period		283,071
Net operating result attributable to Council		283,071
Net operating result attributable to non-controlling interests		—
Net operating result for the period before grants and contributions provided for capital purposes		1,383

Murrumbidgee Council

Statement of Comprehensive Income

for the period 13 May 2016 to 30 June 2017

\$ '000	Notes	Actual 13/5/16 to 30/6/17
Net result for the period (as per Income Statement)		283,071
Other comprehensive income:		
Amounts which will not be reclassified subsequently to the operating result		
Nil		
Amounts which will be reclassified subsequently to the operating result when specific conditions are met		
Nil		
Total other comprehensive income for the period		–
Total comprehensive income for the period		283,071
Total comprehensive income attributable to Council		283,071
Total comprehensive income attributable to non-controlling interests		–

Murrumbidgee Council

Statement of Financial Position

as at 30 June 2017

\$ '000	Notes	Actual 2017
ASSETS		
Current assets		
Cash and cash equivalents	6a	12,167
Investments	6b	17,449
Receivables	7	2,377
Inventories	8	1,263
Other	8	3
Non-current assets classified as 'held for sale'	22	–
Total current assets		33,259
Non-current assets		
Investments	6b	–
Receivables	7	–
Inventories	8	1,016
Infrastructure, property, plant and equipment	9	253,508
Investments accounted for using the equity method	19	–
Investment property	14	–
Intangible assets	25	313
Total non-current assets		254,837
TOTAL ASSETS		288,096
LIABILITIES		
Current liabilities		
Payables	10	1,664
Income received in advance	10	–
Borrowings	10	82
Provisions	10	3,035
Total current liabilities		4,781
Non-current liabilities		
Payables	10	–
Borrowings	10	189
Provisions	10	55
Total non-current liabilities		244
TOTAL LIABILITIES		5,025
Net assets		283,071
EQUITY		
Retained earnings	20	283,071
Revaluation reserves	20	–
Other reserves	20	–
Council equity interest		283,071
Non-controlling equity interests		–
Total equity		283,071

This statement should be read in conjunction with the accompanying notes.

Murrumbidgee Council

Statement of Changes in Equity for the period 13 May 2016 to 30 June 2017

	Notes	Retained earnings	Asset revaluation reserve (Refer 20b)	Other reserves (Refer 20b)	Council interest	Non-controlling interest	Total equity
\$ '000							
Net result for the period		283,071	-	-	283,071	-	283,071
a. Other comprehensive income							
- Revaluations: IPP&E asset revaluation reserve	20b	-	-	-	-	-	-
- Revaluations: other reserves	20b	-	-	-	-	-	-
- Transfers to Income Statement	20b	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b	-	-	-	-	-	-
- Joint ventures and associates	19b	-	-	-	-	-	-
- Other reserves movements	20b	-	-	-	-	-	-
Other comprehensive income		-	-	-	-	-	-
Total comprehensive income		283,071	-	-	283,071	-	283,071
b. Distributions to/(contributions from) non-controlling interests		-	-	-	-	-	-
c. Transfers between equity		-	-	-	-	-	-
Equity – balance at end of the reporting period		283,071	-	-	283,071	-	283,071

Murrumbidgee Council

Statement of Cash Flows

for the period 13 May 2016 to 30 June 2017

\$ '000	Notes	Actual 13/5/16 to 30/6/17
Cash flows from operating activities		
Receipts:		
Rates and annual charges		5,992
User charges and fees		3,081
Investment and interest revenue received		780
Grants and contributions		27,084
Bonds, deposits and retention amounts received		59
Other		1,657
Payments:		
Employee benefits and on-costs		(7,289)
Materials and contracts		(5,068)
Borrowing costs		(57)
Other		(3,537)
Net cash provided (or used in) operating activities	11b	22,702
Cash flows from investing activities		
Receipts:		
Sale of investment securities		437
Sale of real estate assets		34
Sale of infrastructure, property, plant and equipment		310
Payments:		
Purchase of investment securities		(17,449)
Purchase of infrastructure, property, plant and equipment		(8,618)
Purchase of real estate assets		(310)
Net cash provided (or used in) investing activities		(25,596)
Cash flows from financing activities		
Receipts:		
Nil		
Payments:		
Repayment of borrowings and advances		(153)
Net cash flow provided (used in) financing activities		(153)
Net increase/(decrease) in cash and cash equivalents		(3,047)
Plus: cash transferred on amalgamation of councils	29	15,214
Cash and cash equivalents – end of the period	11a	12,167
Additional Information:		
plus: Investments on hand – end of period	6b	17,449
Total cash, cash equivalents and investments		29,616

Please refer to Note 11 for additional cash flow information

This statement should be read in conjunction with the accompanying notes.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

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23	Events occurring after the reporting date	55 n/a
24	Discontinued operations	55 n/a
25	Intangible assets	56
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n/a – not applicable

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies

The principal accounting policies adopted in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of preparation

The local government (Council Amalgamations) Proclamation 2016 ('the Proclamation') under the Local Government Act 1993 (NSW) transferred the assets and liabilities of two former councils:

- Jerilderie Shire Council
- Murrumbidgee Shire Council

to Murrumbidgee Council as at 13 May, 2016.

Pursuant to the Proclamation, financial statements have been prepared for the period commencing on the date of establishment of Murrumbidgee Council, being 13 May 2016 and ending on 30 June 2017.

Future reporting periods will be from 1 July to 30 June of the relevant years.

Assets and liabilities of Jerilderie Shire Council and Murrumbidgee Shire Council acquired as a result of amalgamation have been recognised by the Murrumbidgee Council at the carrying amount recorded by the former council.

Murrumbidgee Council believes the carrying amounts are not materially different from their fair values as at the date of transfer 13 May 2016.

The fair value of the net assets has been shown as a gain on local government amalgamation in the income statement and further information is provided in Note 29.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the Local Government Act 1993 (NSW) and Regulations, and the Local Government Code of Accounting Practice and Financial Reporting. Council is a not for-profit entity for the purpose of preparing these financial statements.

(i) New and amended standards adopted by Council

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

(ii) Early adoption of standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 13 May 2016.

(iii) Historical cost convention

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

(iv) Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) Estimated fair values of investment properties
- (ii) Estimated fair values of infrastructure, property, plant and equipment,
- (iii) Estimated tip remediation provisions.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

Significant judgements in applying the Council's accounting policies

(i) Impairment of Receivables

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

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to 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.

Revenue is measured at the fair value of the consideration received or receivable. Revenue is measured on major income categories as follows:

(i) Rates, annual charges, grants and contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenue when the Council obtains control over the assets comprising these receipts. Developer contributions may only be expended for the purposes for which the contributions were required, but the Council may apply contributions according to the priorities established in work schedules.

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

Control over granted assets/contributed assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

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 in Note 3(g). The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

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.

(ii) User charges and fees

User charges and fees (including parking fees and fines) are recognised as revenue when the service has been provided or when the penalty has been applied, whichever first occurs.

(iii) Sale of infrastructure, property, plant and equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

(iv) Interest

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

(v) Rent

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

(vi) Dividend income

Revenue is recognised when the Council's right to receive the payment is established, which is generally when shareholders approve the dividend.

(vii) Other income

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

(c) Principles of consolidation

(i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

Consolidated Fund unless it is required to be held in the Council's Trust Fund.

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

- General purpose operations
- Coleambally Town Improvement
- Darlington Point Town Improvement
- Coleambally Water Supply Fund
- Darlington Point Water Supply Fund
- Jerilderie Water Supply Fund
- Coleambally Sewerage Fund
- Darlington Point Sewerage Fund
- Jerilderie Sewerage Fund

Due to their immaterial value and nature, the following committees, entities and operations have been excluded from consolidation:

- Alf Hanna Legacy Units Committee
- Balmeringa Management Committee
- Central Coree Sports Complex Management Committee
- Yamma Recreation Reserve Management Committee
- Jerilderie Tidy Town Committee
- Coleambally Townlife Committee
- Darlington Point Townlife Committee

(ii) The Trust Fund

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

Trust monies and property held by Council but not subject to the control of Council have been excluded from these reports. A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

(iii) County Councils

Council is not a member of any county councils.

(iv) Interests in other entities

Subsidiaries

Council has no interest in any subsidiaries.

Joint arrangements

Council has no material interest in any joint arrangements.

(d) Leases

Leases of property, plant and equipment where Council, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in other short-term and long-term payables. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The property, plant and equipment acquired under finance leases is depreciated over the asset's useful life or over the shorter of the asset's useful life and the lease term if there is no reasonable certainty that Council will obtain ownership at the end of the lease term.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases where Council is a lessor is recognised as income on a straight-line basis over the lease term.

(e) Impairment of assets

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

(e) Impairment of 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.

(f) Cash and cash equivalents

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

Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

(g) Inventories

(i) Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour, and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Costs are assigned to individual items of inventory on 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.

(ii) Inventory held for distribution

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

(iii) 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.

(h) Non-current assets (or disposal groups) held for sale and discontinued operations

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets; assets arising from employee benefits; financial assets; and investment properties that are carried at fair value

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

and contractual rights under insurance contracts, which are specifically exempt from this requirement.

An impairment loss is recognised for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset (or disposal group) is recognised at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

(i) Investments and other financial assets

Classification

Council classifies its financial assets in the following categories: financial assets at fair value through profit or loss; loans and receivables; held-to-maturity investments; and available-for-sale financial assets.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities

greater than 12 months after the reporting date which that are classified as non-current assets.

Loans and receivables are included in other receivables (note 8) and receivables (note 7) in the Statement of Financial Position.

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

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

(iii) 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. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, that are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the reporting date.

Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

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

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

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.

Financial assets 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.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

In the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is considered an indicator that the assets are impaired.

(i) Assets carried at amortised cost

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. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract. As a practical expedient, the Council may measure impairment on the basis of an instrument's fair value using an observable market price.

Collectability of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off by reducing the carrying amount directly. An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the receivable is impaired. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The amount of the impairment loss is recognised in the income statement within other expenses. When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

Investment Policy

Council has an approved investment policy complying with Section 625 of the Local Government Act 1993 (NSW) and Clause 212 of the Local Government (General) Regulation 2005 (NSW).

Investments are placed and managed in accordance with that policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order. Council maintains an investment policy that complies with the Act and ensures that it, or its

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

representatives, exercise the care, diligence and skill that a prudent person would exercise in investing Council funds.

Council amended its policy following revisions to the Ministerial Local Government Investment Order (the Order) arising from the Cole Inquiry recommendations. Certain investments the Council holds are no longer prescribed; however, they have been retained under grandfathering provisions of the Order. These will be disposed of when most financially advantageous to Council.

(j) Fair value estimation – financial instruments

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(k) Infrastructure, property, plant and equipment (IPPE)

Council's assets have been progressively revalued to fair value in accordance with a staged implementation advised by the Office of Local Government. At reporting date, the following classes of IPPE were stated at their fair value:

Externally valued:

- Water and sewerage networks

Internally valued:

- Plant and equipment
- Operational land
- Community land
- Land improvements
- Buildings – specialised/non-specialised
- Other structures
- Roads assets including roads, bridges and footpaths
- Bulk earthworks
- Stormwater drainage
- Swimming pools
- Other open space/recreational assets
- Other infrastructure
- Other assets

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. Council has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water Rates Reference Manual.

For all other asset classes, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date. If any such indication exists, Council determines the asset's fair value and revalue the asset to that amount. Full revaluations are undertaken for all assets on a five-year cycle.

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

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

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.

Depreciation

Land is not depreciated.

Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment

- Office equipment	3 to 10 years
- Office furniture	5 to 20 years
- Computer equipment	5 to 10 years
- Vehicles	5 to 8 years
- Heavy plant/road making equipment	5 to 20 years
- Other plant and equipment	5 to 20 years

Other equipment

- Playground equipment	20 to 50 years
- Benches, seats etc.	40 to 50 years

Buildings

- Buildings: masonry	20 to 100 years
- Buildings: other	40 to 100 years

Water and sewer assets

- Dams and reservoirs	100 years
- Bores	5 to 40 years
- Reticulation pipes: PVC	50 to 100 years
- Reticulation pipes: other	15 to 75 years
- Pumps and telemetry	15 to 20 years

Stormwater assets

- Drains	55 to 120 years
- Culverts	55 to 120 years

Transportation assets

- Sealed roads: surface	18 to 25 years
- Sealed roads: structure	100 years
- Unsealed roads	15 to 20 years
- Bridge: concrete	80 years
- Bridge: other	100 years

- Road pavements	60 years
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- Kerb, gutter and footpaths	40 years
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Other infrastructure assets

- Bulk earthworks	Infinite
- Swimming pools	25 to 100 years
- Other open space/ recreational assets	25 to 100 years

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.

(l) Investment property

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council.

Investment property is carried at fair value, which is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset. If this information is not available, Council uses alternative valuation methods such as recent prices in less active markets, or discounted cash flow projections. Changes in fair values are recorded in the income statement as part of other income.

Properties that are under construction for future use as investment properties are regarded as investment properties. These are also carried at fair value unless the fair value cannot yet be reliably determined. Where that is the case, the property will be accounted for at cost until either the fair value becomes reliably determinable or construction is complete.

(m) Payables

These amounts represent liabilities for goods and services provided to the Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

(n) 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.

(o) 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.

(p) 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.

(q) Employee benefits

(i) 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.

(ii) 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

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

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.

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the Statement of Financial Position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments that arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. However, when this information is not reliably available, Council 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.

Defined Contribution Plans

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

(r) Land under roads

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

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.

(s) Self-insurance

Council does not self-insure.

(t) Intangible assets

Council holds a number of high and general security water licences which it recognises as an intangible asset.

The water licences are individually tradable on the open water licence sales market.

The licences were obtained principally through land acquisitions where the water licence was attached to the land.

The water licences are now individually separated from the land and can be sold on a permanent or temporary transfer basis.

At present Council only trades the water entitlement associated with the water licences on a temporary basis. Income received from the sales of water entitlements are disclosed as other revenue.

No amortisation costs are applicable, as high and general security water licences have an indefinite life.

Water licences purchased are initially recorded at cost and are valued at least every 5 years based on market evidence. Water licences are tested for impairment annually based on market sales evidence. If the recoverable amount is less than carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as impairment loss.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

Under section 119 of the Rural Fire Services Act 1997 (NSW), "all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed".

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to incorporate only the building assets, their values and depreciation charges within these financial statements.

(w) Goods and Services Tax (GST)

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

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

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

(x) New accounting standards and interpretations issued not yet effective

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

AASB 9 – Financial Instruments

Significant revisions to the classification and measurement of financial assets, reducing the

number of categories and simplifying the measurement choices, including the removal of impairment testing of assets measured at fair value. The amortised cost model is available for debt assets meeting both business model and cash flow characteristics tests. All investments in equity instruments using AASB 9 are to be measured at fair value. Apart from Held-to-maturity term deposits, Council already values all other investments at fair value with the result that there will not be any financial impact for these developments.

The revisions also amend measurement rules for financial liabilities that the Council elects to measure at fair value through profit and loss. Changes in fair value attributable to changes in the Council's own credit risk are presented in other comprehensive income. Council does not have any liabilities that are recorded on this basis and the new requirements will not have any financial impact.

Impairment of assets is now based on expected losses in AASB 9 which requires entities to measure:

- the 12-month expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) of full lifetime;
- expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

A financial impact will only arise if any investments become subject to impairment.

Available-for-sale investments will be classified as fair value through other comprehensive income and will no longer be subject to impairment testing.

AASB 15 - Revenue from contracts with customers

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts. AASB 15 will introduce a 5-step process for revenue recognition with the core principle of the new standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the Council expects to be entitled in exchange for those goods or services.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Summary of significant accounting policies (continued)

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements, as well as additional disclosures.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2018.

Council is undertaking a detailed assessment of the impact of AASB 15.

AASB 116 - Leases

AASB 116 Leases replaces AASB 117 Leases and some associated lease-related Interpretations.

AASB 116 introduces a single lease accounting model (for lessees) that will require all leases to be accounted for on the balance sheet (i.e. recognition of both a right-of-use asset and a corresponding lease) for all leases with a term of more than 12 months unless the underlying assets are determined to be of 'low value'. There will also be detailed disclosure requirements for all lessees.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2019.

Council is undertaking a detailed assessment of the accounting impacts from AASB 116. However, based on preliminary assessments, impacts from the first time adoption of the standard are likely to not be material.

AASB 124 - Related Party Disclosures

AASB 124 will apply to Council for reporting periods beginning on or after 1 July 2016. Council will be required to disclose information about related parties and Council transactions with those related parties. Related parties will more than likely include the Mayor, Councillors and Directors. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

(y) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(z) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(aa) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

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

Functions/activities	Income, expenses and assets have been directly attributed to the following functions/activities. Details of these functions/activities are provided in Note 2(b).				
	Income from continuing operations	Expenses from continuing operations	Operating result from continuing operations	Grants included in income from continuing operations	Total assets held (current and non-current)
	Actual 13/5/16 to 30/6/17	Actual 13/5/16 to 30/6/17	Actual 13/5/16 to 30/6/17	Actual 13/5/16 to 30/6/17	Actual 13/5/16 to 30/6/17
Governance	–	254	(254)	–	–
Administration	15,265	6,870	8,395	15,050	37,748
Public order and safety	410	620	(210)	327	1,714
Health	11	41	(30)	–	981
Environment	1,789	884	905	1,460	11,267
Community services and education	362	569	(207)	257	1,146
Housing and community amenities	173	682	(509)	43	3,203
Water supplies	986	2,567	(1,581)	17	11,013
Sewerage services	679	1,724	(1,045)	12	13,808
Recreation and culture	424	1,864	(1,440)	53	14,569
Mining, manufacturing and construction	89	82	7	–	194
Transport and communication	3,428	4,631	(1,203)	2,444	189,605
Economic affairs	2,613	2,531	82	48	2,848
Total functions and activities	26,229	23,319	2,910	19,711	288,096
Share of gains/(losses) in associates and joint ventures (using the equity method)	–	–	–	–	–
General purpose income ¹	10,707	–	10,707	6,166	–
Operating result from continuing operations	36,936	23,319	13,617	25,877	288,096

1. Includes: rates and annual charges (incl. ex-gratia), untied general purpose grants and unrestricted interest and investment income.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

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

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

GOVERNANCE

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

ADMINISTRATION

Includes corporate support and other support services, engineering works, and any Council policy compliance.

PUBLIC ORDER AND SAFETY

Includes Council's fire and emergency services levy, fire protection, emergency services, beach control, enforcement of regulations and animal control.

HEALTH

Includes immunisation, food control, health centres etc.

ENVIRONMENT

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

COMMUNITY SERVICES AND EDUCATION

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's' services, including family day care; child care; and other family and children services.

HOUSING AND COMMUNITY AMENITIES

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

WATER SUPPLIES

SEWERAGE SERVICES

RECREATION AND CULTURE

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

MINING, MANUFACTURING AND CONSTRUCTION

Includes building control, quarries and pits, mineral resources, and abattoirs.

TRANSPORT AND COMMUNICATION

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

ECONOMIC AFFAIRS

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 3. Income from continuing operations

\$ '000	Notes	Actual 13/5/16 to 30/6/17
(a) Rates and annual charges		
Ordinary rates		
Residential		264
Farmland		3,516
Business		97
Total ordinary rates		3,877
Special rates		
Town improvement		47
Total special rates		47
Annual charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services		281
Stormwater management services		10
Water supply services		525
Sewerage services		534
Waste management services (non-domestic)		31
Total annual charges		1,381
TOTAL RATES AND ANNUAL CHARGES		5,305

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 13/5/16 to 30/6/17
(b) User charges and fees		
Specific user charges (per s.502 – specific 'actual use' charges)		
Water supply services		385
Sewerage services		18
Waste management services (non-domestic)		5
Total user charges		408
Other user charges and fees		
(i) Fees and charges – statutory and regulatory functions (per s.608)		
Building regulation		24
Building services – other		13
Planning and building regulation		14
Private works – section 67		503
Regulatory/ statutory fees		44
Section 149 certificates (EPA Act)		11
Section 603 certificates		5
Total fees and charges – statutory/regulatory		614
(ii) Fees and charges – other (incl. general user charges (per s.608))		
Cemeteries		19
Community centres		2
Leaseback fees – Council vehicles		16
Park rents		2
RMS (formerly RTA) charges (state roads not controlled by Council)		1,909
Saleyards		9
Swimming centres		1
Waste disposal tipping fees		4
Water connection fees		3
Cemetery		32
Community care services		100
Swimming pool		11
Other		110
Total fees and charges – other		2,218
TOTAL USER CHARGES AND FEES		3,240

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 13/5/16 to 30/6/17
(c) Interest and investment revenue (including losses)		
Interest		
– Interest on overdue rates and annual charges (incl. special purpose rates)		40
– Interest earned on investments (interest and coupon payment income)		783
<u>TOTAL INTEREST AND INVESTMENT REVENUE</u>		<u>823</u>
Interest revenue is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)		27
General Council cash and investments		637
Restricted investments/funds – external:		
Development contributions		
Water fund operations		54
Sewerage fund operations		105
<u>Total interest and investment revenue recognised</u>		<u>823</u>
(d) Other revenues		
Rental income – other council properties		171
Fines		1
Legal fees recovery – rates and charges (extra charges)		1
Commissions and agency fees		19
Diesel rebate		67
Insurance claim recoveries		268
Insurance incentives		39
Insurance rebates		18
Miscellaneous sales		1
Lease rentals		8
Other		26
<u>TOTAL OTHER REVENUE</u>		<u>619</u>

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 3. Income from continuing operations (continued)

\$ '000	13/5/16 to 30/6/17 Operating	13/5/16 to 30/6/17 Capital
(e) Grants		
General purpose (untied)		
Financial assistance – general component	6,147	–
Pensioners' rates subsidies – general component	19	–
Total general purpose	6,166	–
Specific purpose		
Pensioners' rates subsidies:		
– Water	16	–
– Sewerage	12	–
– Domestic waste management	14	–
Economic development	20	–
Employment and training programs	3	–
Environmental protection	17	1,388
Heritage and cultural	–	9
Library	41	–
Noxious weeds	40	–
NSW rural fire services	215	112
Recreation and culture	3	–
Street lighting	43	–
Transport (roads to recovery)	1,463	–
Transport (other roads and bridges funding)	455	526
Other - New Council Implementation Fund	5,000	–
Other - Stronger Communities Fund	–	10,000
Community services	255	–
Other	79	–
Total specific purpose	7,676	12,035
Total grants	13,842	12,035
Grant revenue is attributable to:		
– Commonwealth funding	7,800	10
– State funding	6,042	12,025
	13,842	12,035

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 3. Income from continuing operations (continued)

\$ '000	Notes	13/5/16 to 30/6/17 Operating	13/5/16 to 30/6/17 Capital
(f) Contributions			
Developer contributions:			
(s93 & s94 – EP&A Act, s64 of the LGA):			
Nil			
Other contributions:			
RMS contributions (regional roads, block grant)		832	152
Tourism		–	47
Other		3	–
Total other contributions		835	199
Total contributions		835	199
<u>TOTAL GRANTS AND CONTRIBUTIONS</u>		<u>14,677</u>	<u>12,234</u>

\$ '000	Actual 13/5/16 to 30/6/17
(g) Unspent grants and contributions	
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:	
Unexpended at the close of the previous reporting period (former Councils)	382
Add: grants and contributions recognised in the current period but not yet spent	12,971
Less: grants and contributions recognised in a previous reporting period now spent	(83)
Net increase (decrease) in restricted assets during the period	12,888
Unexpended and held as restricted assets	<u>13,270</u>
Comprising:	
– Specific purpose unexpended grants	12,844
– Other contributions	426
	<u>13,270</u>

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 4. Expenses from continuing operations

\$ '000	Notes	Actual 13/5/16 to 30/6/17
(a) Employee benefits and on-costs		
Salaries and wages		5,999
Travel expenses		143
Employee leave entitlements (ELE)		987
Superannuation		738
Workers' compensation insurance		299
Fringe benefit tax (FBT)		46
Training costs (other than salaries and wages)		76
Protective clothing		48
Other		39
Total employee costs		8,375
Less: capitalised costs		(820)
TOTAL EMPLOYEE COSTS EXPENSED		7,555
Number of 'full-time equivalent' employees (FTE) at year end		86
Number of 'full-time equivalent' employees (FTE) at year end (incl. vacancies)		90
(b) Borrowing costs		
(i) Interest bearing liability costs		
Interest on loans		31
Total interest bearing liability costs expensed		31
(ii) Other borrowing costs		
Discount adjustments relating to movements in ELE provisions		22
Total other borrowing costs		22
TOTAL BORROWING COSTS EXPENSED		53

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 13/5/16 to 30/6/17
(c) Materials and contracts		
Raw materials and consumables		6,442
Contractor and consultancy costs		4,092
Auditors remuneration ⁽¹⁾		57
Legal expenses:		
– Legal expenses: planning and development		5
– Legal expenses: debt recovery		4
– Legal expenses: other		34
Operating leases:		
– Operating lease rentals: minimum lease payments ⁽²⁾		7
Total materials and contracts		10,641
Less: capitalised costs		(5,160)
<u>TOTAL MATERIALS AND CONTRACTS</u>		<u>5,481</u>
1. Auditor remuneration		
During the year, the following fees were incurred for services provided by the Auditor-General:		
Audit and other assurance services		
Audit and review of financial statements: Auditor-General		57
Audit and review of financial statements: other consolidated entity Auditors		–
Remuneration for audit and other assurance services		57
Total Auditor-General remuneration		57
Total Auditor remuneration		57
2. Operating lease payments are attributable to:		
Other		7
		7

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 13/5/16 to 30/6/17
(d) Depreciation, amortisation and impairment		
Depreciation and amortisation		
Plant and equipment		1,147
Office equipment		89
Furniture and fittings		14
Land improvements (depreciable)		289
Infrastructure:		
– Buildings – non-specialised		166
– Buildings – specialised		349
– Other structures		2
– Roads		2,452
– Bridges		85
– Footpaths		71
– Other road assets		69
– Stormwater drainage		117
– Water supply network		280
– Sewerage network		263
– Swimming pools		39
– Other open space/recreational assets		28
Other assets		
– Library books		11
Total gross depreciation and amortisation costs		5,471
Less: capitalised costs		(189)
Total depreciation and amortisation costs		5,282
Impairment		
Infrastructure:		
– Water supply network		1,629
– Sewerage network		1,061
Total gross impairment costs		2,690
Total impairment costs		2,690
TOTAL DEPRECIATION AND IMPAIRMENT COSTS EXPENSED		7,972

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 13/5/16 to 30/6/17
(e) Other expenses		
Advertising		24
Bank charges		10
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)		26
– NSW rural fire service levy		297
– Mobile book library contribution		76
Councillor expenses – mayoral fee		30
Councillor expenses – councillors' fees		59
Councillors' expenses (incl. mayor) – other (excluding fees above)		58
Donations, contributions and assistance to other organisations (Section 356)		596
Electricity and heating		337
Fire control expenses		68
Insurance		379
Street lighting		92
Subscriptions and publications		9
Telephone and communications		125
Valuation fees		13
Subscriptions other		16
Rent		10
Subscriptions – shires association		33
<u>TOTAL OTHER EXPENSES</u>		<u>2,258</u>

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 5. Gains or losses from the disposal of assets

\$ '000	Notes	Actual 13/5/16 to 30/6/17
Plant and equipment		
Proceeds from disposal – plant and equipment		310
Less: carrying amount of plant and equipment assets sold/written off		(270)
Net gain/(loss) on disposal		40
Infrastructure		
Proceeds from disposal – infrastructure		–
Less: carrying amount of infrastructure assets sold/written off		(36)
Net gain/(loss) on disposal		(36)
Real estate assets held for sale		
Proceeds from disposal – real estate assets		34
Less: carrying amount of real estate assets sold/written off		–
Net gain/(loss) on disposal		34
Financial assets		
Proceeds from disposal/redemptions/maturities – financial assets		437
Less: carrying amount of financial assets sold/redeemed/matured		(437)
Net gain/(loss) on disposal		–
<u>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</u>		<u>38</u>

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 6a. – Cash assets and Note 6b. – investments

\$ '000	Notes	13/5/16 to 30/6/17 Actual Current	13/5/16 to 30/6/17 Actual Non-current
Cash and cash equivalents (Note 6a)			
Cash on hand and at bank		1,602	–
Cash-equivalent assets ¹			
– Short-term deposits		10,565	–
Total cash and cash equivalents		12,167	–
Investments (Note 6b)			
– Long term deposits		17,449	–
Total investments		17,449	–
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS		29,616	–

¹ Those investments where time to maturity (from date of purchase) is < 3 mths.

Cash, cash equivalents and investments were classified at year end in accordance with AASB 139 as follows:

Cash and cash equivalents

'At amortised cost'

12,167	–
---------------	----------

Investments

'Held to maturity'

17,449	–
--------	---

Investments

17,449	–
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Refer to Note 27. Fair value measurement for information regarding the fair value of investments held.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

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

\$ '000	13/5/16 to 30/6/17	13/5/16 to 30/6/17
	Actual Current	Actual Non-current
Total cash, cash equivalents and investments	29,616	–
attributable to:		
External restrictions (refer below)	18,986	–
Internal restrictions (refer below)	6,293	–
Unrestricted	4,337	–
	29,616	–

13/5/16 to 30/6/17 \$ '000	Transferred from former Councils	Transfers to restrictions	Transfers from restrictions	Closing balance
-------------------------------	--	------------------------------	-----------------------------------	--------------------

Details of restrictions

External restrictions – included in liabilities

Other	12	6	–	18
External restrictions – included in liabilities	12	6	–	18

External restrictions – other

RMS (formerly RTA) contributions (A)	253	173	–	426
Specific purpose unexpended grants (B)	129	12,715	–	12,844
Water supplies (C)	1,527	60	–	1,587
Sewerage services (C)	3,605	–	(30)	3,575
Domestic waste management (C)	104	–	–	104
Other special levies (C)	432	–	–	432
External restrictions – other	6,050	12,948	(30)	18,968
Total external restrictions	6,062	12,954	(30)	18,986

Internal restrictions

Plant and vehicle replacement	660	762	–	1,422
Infrastructure replacement	5,460	212	(2,500)	3,172
Employees leave entitlement	1,210	250	–	1,460
Carry over works	1,175	–	(971)	204
SES	15	–	–	15
Local environmental plan	20	–	–	20
Total internal restrictions	8,540	1,224	(3,471)	6,293
TOTAL RESTRICTIONS	14,602	14,178	(3,501)	25,279

A RMS contributions which are not yet expended for the provision of services and amenities in accordance with those contributions.

B Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1 (b))

C Water, sewerage, domestic waste management (DWM) and other special rates/levies/charges are externally restricted assets and must be applied for the purposes for which they were raised.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 7. Receivables

\$ '000	Notes	2017	
		Current	Non-current
Purpose			
Rates and annual charges		411	–
Interest and extra charges		52	–
User charges and fees		343	–
Private works		66	–
Contributions to works		37	–
Accrued revenues			
– Interest on investments		84	–
Government grants and subsidies		55	–
Net GST receivable		213	–
Other levels of government		746	–
Other debtors - Insurance Recovery		268	–
Other debtors		132	–
Total		2,407	–
Less: provision for impairment			
User charges and fees		(18)	–
Other debtors		(12)	–
Total provision for impairment – receivables		(30)	–
<u>TOTAL NET RECEIVABLES</u>		<u>2,377</u>	<u>–</u>
Externally restricted receivables			
Water supply			
– Rates and availability charges		89	–
– Other		105	–
Sewerage services			
– Rates and availability charges		83	–
– Other		13	–
Total external restrictions		290	–
Internally restricted receivables			
Nil			
Unrestricted receivables		2,087	–
<u>TOTAL NET RECEIVABLES</u>		<u>2,377</u>	<u>–</u>

Notes on debtors above:

- (i) Rates and annual charges outstanding are secured against the property.
- (ii) Doubtful rates debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates and charges at 8.50%
Generally all other receivables are non-interest bearing.
- (iv) Please refer to Note 15 for issues concerning credit risk and fair value disclosures.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 8. Inventories and other assets

\$ '000	Notes	2017	
		Current	Non-current
(a) Inventories			
(i) Inventories at cost			
Real estate for resale (refer below)		976	1,016
Stores and materials		287	–
Total inventories at cost		1,263	1,016
(ii) Inventories at net realisable value (NRV)			
Nil			
<u>TOTAL INVENTORIES</u>		<u>1,263</u>	<u>1,016</u>
(b) Other assets			
Work in progress		3	–
<u>TOTAL OTHER ASSETS</u>		<u>3</u>	<u>–</u>
Externally restricted assets			
Water			
Stores and materials		28	–
Total water		28	–
Total externally restricted assets		28	165
Total internally restricted assets		–	–
Total unrestricted assets		1,238	851
TOTAL INVENTORIES AND OTHER ASSETS		<u>1,266</u>	<u>1,016</u>

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 8. Inventories and other assets (continued)

\$ '000	2017	
	Current	Non-current
(i) Other disclosures		
(a) Details for real estate development		
Residential	721	780
Industrial/commercial	255	236
Total real estate for resale	976	1,016
(Valued at the lower of cost and net realisable value)		
Represented by:		
Acquisition costs	570	926
Development costs	406	90
Total real estate for resale	976	1,016
Movements:		
Real estate assets at beginning of the year (former Councils)	666	1,016
– Purchases and other costs	310	–
Total real estate for resale	976	1,016

(b) Current assets not anticipated to be settled within the next 12 months

The following inventories and other assets, even though classified as current are not expected to be recovered in the next 12 months;

	2017
Real estate for resale	587
	587

(c) Inventory write downs

There were no amounts recognised as an expense relating to the write down of inventory balances held during the year.

Refer to Note 27. Fair value measurement for information regarding the fair value of other assets held.

Murrumbidgee Council

Notes to the Financial Statements
for the period 13 May 2016 to 30 June 2017

Note 9a. Infrastructure, property, plant and equipment

Asset class	IPP&E transferred from former Councils as at 13/5/2016			Asset movements during the reporting period							as at 30/6/2017		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment loss (recognised in P/L)	WIP transfers	Adjustments and transfers	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000													
Capital work in progress	949	–	949	523	1,009	–	–	–	(45)	–	2,436	–	2,436
Plant and equipment	11,906	6,358	5,548	366	533	(269)	(1,147)	–	–	–	12,244	7,213	5,031
Office equipment	781	577	204	13	177	–	(89)	–	–	–	741	436	305
Furniture and fittings	318	247	71	–	26	–	(14)	–	–	–	344	261	83
Land:													
– Operational land	2,333	–	2,333	–	70	–	–	–	–	–	2,403	–	2,403
– Community land	1,588	–	1,588	–	–	–	–	–	–	–	1,588	–	1,588
Land improvements – depreciable	8,329	2,154	6,175	–	1,727	–	(289)	–	16	–	10,073	2,444	7,629
Infrastructure:													
– Buildings – non-specialised	7,242	2,394	4,848	59	–	–	(166)	–	–	–	7,241	2,500	4,741
– Buildings – specialised	27,158	8,104	19,054	42	137	–	(349)	–	29	–	27,323	8,410	18,913
– Other structures	55	10	45	–	–	–	(2)	–	–	–	55	12	43
– Roads	141,816	26,737	115,079	1,308	1,753	(16)	(2,452)	–	–	(1,823)	141,420	27,571	113,849
– Bridges	6,444	3,348	3,096	–	–	–	(85)	–	–	–	6,444	3,433	3,011
– Footpaths	3,429	687	2,742	17	145	–	(71)	–	–	–	3,575	742	2,833
– Other road assets	4,101	1,201	2,900	7	378	–	(69)	–	–	233	4,850	1,401	3,449
– Bulk earthworks (non-depreciable)	62,808	–	62,808	–	–	–	–	–	–	–	62,808	–	62,808
– Stormwater drainage	6,932	3,037	3,895	35	–	(21)	(117)	–	–	1,590	9,420	4,038	5,382
– Water supply network	17,627	7,849	9,778	129	93	–	(280)	(1,629)	–	–	16,601	8,510	8,091
– Sewerage network	18,241	7,370	10,871	–	35	–	(263)	(1,061)	–	–	18,821	9,239	9,582
– Swimming pools	1,706	977	729	–	–	–	(39)	–	–	–	1,705	1,015	690
– Other open space/recreational assets	1,056	623	433	203	12	–	(28)	–	–	–	1,111	491	620
Other assets:													
– Library books	147	125	22	11	–	–	(11)	–	–	–	147	126	21
Reinstatement, rehabilitation and restoration assets (refer Note 26):													
– Tip assets	42	42	–	–	–	–	–	–	–	–	–	–	–
TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.	325,008	71,840	253,168	2,713	6,095	(306)	(5,471)	(2,690)	–	–	331,350	77,842	253,508

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

Refer to Note 27. Fair value measurement for information regarding the fair value of other infrastructure, property, plant and equipment.

Refer to Note 29. Local Government Amalgamation for details regarding assets transferred from former Councils.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 9b. Externally restricted infrastructure, property, plant and equipment

\$ '000	Actual		
	2017		
Class of asset	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Water supply			
WIP	805	–	805
Plant and equipment	93	36	57
Land			
– Operational land	20	–	20
– Improvements – depreciable	32	30	2
Buildings	19	–	19
Infrastructure	16,600	8,510	8,090
Total water supply	17,569	8,576	8,993
Sewerage services			
WIP	397	–	397
Plant and equipment	79	28	51
Land			
– Operational land	105	–	105
– Improvements – depreciable	34	33	1
Infrastructure	18,821	9,240	9,581
Total sewerage services	19,436	9,301	10,135
Domestic waste management			
Plant and equipment	10	4	6
Land			
– Operational land	25	–	25
– Improvements – depreciable	84	56	28
Buildings	80	3	77
Total DWM	199	63	136
TOTAL RESTRICTED I,PP&E	37,204	17,940	19,264

Note 9c. Infrastructure, property, plant and equipment – current year impairments

Impairment losses recognised in the Income Statement:

Water Infrastructure Revaluation Decrement	(1,629)
Sewerage Infrastructure Revaluation Decrement	(1,061)
Total impairment losses	(2,690)
IMPAIRMENT OF ASSETS – GAINS/(LOSSES) in P/L	(2,690)

4(d)

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 10a. Payables, borrowings and provisions

\$ '000	Notes	2017	
		Current	Non-current
Payables			
Goods and services – operating expenditure		1,387	–
Accrued expenses:			
– Borrowings		2	–
– Salaries and wages		107	–
– Other expenditure accruals		33	–
Advances		33	–
Security bonds, deposits and retentions		77	–
Other		25	–
Total payables		1,664	–
Income received in advance			
Nil			
Borrowings			
Loans – secured ¹		82	189
Total borrowings		82	189
Provisions			
Employee benefits:			
Annual leave		876	–
Long service leave		2,119	54
ELE on-costs		40	1
Sub-total – aggregate employee benefits		3,035	55
Total provisions		3,035	55
TOTAL PAYABLES, BORROWINGS AND PROVISIONS		4,781	244
(i) Liabilities relating to restricted assets			
		2017	
		Current	Non-current
Externally restricted assets			
Other		18	–
Liabilities relating to externally restricted assets		18	–
Internally restricted assets			
Nil			
Total liabilities relating to restricted assets		18	–
Total liabilities relating to unrestricted assets		4,763	244
TOTAL PAYABLES, BORROWINGS AND PROVISIONS		4,781	244

¹ Loans are secured over the general income of Council

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 15.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 10a. Payables, borrowings and provisions (continued)

\$ '000	Actual 2017
---------	----------------

(ii) Current liabilities not anticipated to be settled within the next twelve months

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	1,565
	<u>1,565</u>

Note 10b. Description of and movements in provisions

Class of provision	2016	13/5/16 to 30/6/17				Closing balance as at 30/6/17
	Opening balance (former Councils)	Additional provisions	Decrease due to payments	Remeasurement effects due to discounting	Unused amounts reversed	
Annual leave	780	290	(199)	5	–	876
Long service leave	1,955	241	(40)	17	–	2,173
ELE on-costs	32	9	–	–	–	41
TOTAL	2,767	540	(239)	22	–	3,090

- a. Employees leave entitlements and on-costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 11. Statement of cash flows – additional information

\$ '000	Notes	Actual 2017
(a) Reconciliation of cash assets		
Total cash and cash equivalent assets	6a	12,167
Less bank overdraft	10	–
Balance as per the Statement of Cash Flows		12,167
(b) Reconciliation of net operating result to cash provided from operating activities		
Net result from Income Statement		13,617
Adjust for non-cash items:		
Depreciation and amortisation		5,282
Net losses/(gains) on disposal of assets		(38)
Impairment losses recognition – I,PP&E		2,690
+/- Movement in operating assets and liabilities and other cash items:		
Decrease/(increase) in receivables		312
Increase/(decrease) in provision for doubtful debts		(30)
Decrease/(increase) in inventories		(5)
Decrease/(increase) in other assets		127
Increase/(decrease) in payables		418
Increase/(decrease) in accrued interest payable		(4)
Increase/(decrease) in other accrued expenses payable		(59)
Increase/(decrease) in other liabilities		69
Increase/(decrease) in employee leave entitlements		323
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		22,702

(c) Non-cash investing and financing activities

Nil

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 11. Statement of cash flows – additional information (continued)

\$ '000	Notes	Actual 2017
(d) Financing arrangements		
(i) Unrestricted access was available at balance date to the following lines of credit:		
Credit cards/purchase cards		66
Total financing arrangements		66
Amounts utilised as at balance date:		
– Credit cards/purchase cards		6
Total financing arrangements utilised		6

1. The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.
Interest rates on overdrafts are interest rates on loans and other payables are disclosed in Note 15.

(ii) Secured loan liabilities

Loans are secured by a mortgage over future years rate revenue only.

Note 12. Commitments for expenditure

(a) Capital commitments (exclusive of GST)

Nil

(b) Finance lease commitments

Nil

(c) Operating lease commitments (non-cancellable)

Commitments under non-cancellable operating leases at the reporting date, but not recognised as liabilities are payable:

Within the next year	10
Later than one year and not later than 5 years	16
Later than 5 years	–
Total non-cancellable operating lease commitments	26

Conditions relating to operating leases:

- All operating lease agreements are secured only against the leased asset.
- No lease agreements impose any financial restrictions on Council regarding future debt etc.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 13a. Statement of performance measurement – indicators (consolidated)

\$ '000	Amounts 2017	Indicator 2017	Benchmark
Local government industry indicators – consolidated			
1. Operating performance ratio			
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	<u>1,345</u>	5.45%	>0.00%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	24,664		
2. Own source operating revenue ratio			
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	<u>9,987</u>	27.07%	>60.00%
Total continuing operating revenue ⁽¹⁾	36,898		
3. Unrestricted current ratio			
Current assets less all external restrictions ⁽²⁾	<u>13,368</u>	4.18x	>1.5x
Current liabilities less specific purpose liabilities ^(3, 4)	3,198		
4. Debt service cover ratio			
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	<u>9,370</u>	45.49x	>2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	206		
5. Rates, annual charges, interest and extra charges outstanding percentage			
Rates, annual and extra charges outstanding	<u>463</u>	7.13%	<10% Rural
Rates, annual and extra charges collectible	6,493		
6. Cash expense cover ratio			
Current year's cash and cash equivalents plus all term deposits	<u>29,616</u>	22.07 mths	> 3 mths
Payments from cash flow of operating and financing activities	1,342		

Notes

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

⁽²⁾ Refer Notes 6-8 inclusive.

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

⁽³⁾ Refer to Note 10(a).

⁽⁴⁾ Refer to Note 10(a)(ii) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 13b. Statement of performance measurement – indicators (by fund)

\$ '000	General ⁵ 2017	Water 2017	Sewer 2017	Benchmark
Local government industry indicators – by fund				
1. Operating performance ratio				
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	17.59%	-158.94%	-150.78%	>0.00%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions				
2. Own source operating revenue ratio				
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	23.57%	98.34%	98.30%	>60.00%
Total continuing operating revenue ⁽¹⁾				
3. Unrestricted current ratio				
Current assets less all external restrictions ⁽²⁾	4.18x	No liabilities	No liabilities	>1.5x
Current liabilities less specific purpose liabilities ^(3, 4)				
4. Debt service cover ratio				
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	42.79x	0.00	0.00	>2x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)				
5. Rates, annual charges, interest and extra charges outstanding percentage				
Rates, annual and extra charges outstanding	5.42%	15.84%	14.77%	<10% Rural
Rates, annual and extra charges collectible				
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	18.18	1588.00	1788.00	> 3 mths
Payments from cash flow of operating and financing activities	mths	mths	mths	

Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

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

Murrumbidgee Council

Notes to the Financial Statements for the period 13 May 2016 to 30 June 2017

Note 14. Investment properties

\$ '000

Council has not classified any land or buildings as 'investment properties'.

Note 15. Financial risk management

Risk management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 15. Financial risk management (continued)

\$ '000

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

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the *Local Government Act 1993* and Minister's investment order. This policy is regularly reviewed by Council and it's staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The risks associated with the investments held are:

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

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

Council also seeks advice from independent advisers before placing any funds in cash equivalents and investments.

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

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

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

13/5/16 to 30/6/17	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
Possible impact of a 1% movement in interest rates	121	121	(121)	(121)

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 15. Financial risk management (continued)

\$ '000

(b) Credit risk

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

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

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

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

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

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

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

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

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

		2017	2017
		Rates and	
		annual	Other
		charges	receivables
(i) Ageing of receivables – %			
Current (not yet overdue)		0%	88%
Overdue		100%	12%
		100%	100%
		Rates and	
		annual	Other
		charges	receivables
(ii) Ageing of receivables – value			
Rates and annual charges	Other receivables		
Current	Current	264	1,757
< 1 year overdue	0 – 30 days overdue	75	168
1 – 2 years overdue	31 – 60 days overdue	38	5
2 – 5 years overdue	61 – 90 days overdue	15	34
> 5 years overdue	> 91 days overdue	19	32
		411	1,996
(iii) Movement in provision for impairment of receivables			2017
Balance at the beginning of the year (former Councils)			60
– amounts already provided for and written off this year			(30)
Balance at the end of the period			30

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 15. Financial risk management (continued)

\$ '000

(c) Liquidity risk

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

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

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

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

\$ '000	Subject to no maturity	payable in:						Total cash outflows	Actual carrying values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
13/5/16 to 30/6/17									
Trade/other payables	77	1,601	–	–	–	–	–	1,678	1,664
Loans and advances	–	101	166	43	–	–	–	310	271
Total financial liabilities	77	1,702	166	43	–	–	–	1,988	1,935

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities and interest rate structures.

The following interest rates were applicable to Council's borrowings at balance date:

	2017	
	Carrying value	Average interest rate
Trade/other payables	1,664	0.00%
Loans and advances – fixed interest rate	271	7.98%
	<u>1,935</u>	

Note 16. Material budget variations

In accordance with the Supplementary Code 25, this note is not required for new Councils.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 17. Statement of Developer Contributions

\$ '000

Council currently has no S94 Developer Contribution Plans or S94 Funds on hand from prior years.

Note 18. Contingencies and other assets/liabilities not recognised

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council participates in an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the 'Local Government Superannuation Scheme - Pool B'. This scheme has been deemed to be a 'multi-employer fund' for the purposes of AASB 119.

Council makes contributions to the scheme as determined by the superannuation scheme's trustees. Member Councils bear responsibility of ensuring there sufficient funds available to pay out the required benefits as they fall due.

The schemes most recent full actuarial review was performed by Mr Richard Boyfield (BSc, FIA, FIAA) on 2 December 2016 and covers the period ended 30 June 2016. It indicated that the net assets of the scheme were not sufficient to meet the accrued benefits of the schemes defined benefit member category with member councils required to make significantly higher contributions in future years. However the position is monitored annually and the actuary has estimated

that as at 30 June 2017 the prior period deficit still exists.

Effective from 1 July 2009, employers are required to contribute additional contributions to assist in extinguishing this deficit.

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

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable-similar to the accounting for defined contributions plans. The expected contributions by Council for the next reporting period is \$107,000.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 18. Contingencies and other assets/liabilities not recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

1. Guarantees cont.

(ii) Statewide Limited cont.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

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

LIABILITIES NOT RECOGNISED (continued):

2. Other liabilities

(i) Third party claims

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

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

(ii) Tips and quarries restoration

Council operates a number of tips and quarries which will require rehabilitation and restoration at some future date. As at 30 June 2017 Council is unable to reliably estimate the financial cost of such work.

ASSETS NOT RECOGNISED:

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30 June 2008.

(ii) Western Riverina Libraries

Council is a member of the Western Riverina Libraries and has a 1/5th proportion of voting power of the organisation. Council's share in the assets, liabilities and outputs of the organisation is based on the proportional population share and is considered immaterial in amount.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 19. Interests in other entities

Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	13/5/16 to 30/6/17 Net profit	2017 Net assets
1. Western Riverina Libraries	Provision of library services to member local government areas	(702)	546,895

Reasons for non-recognition

Council holds a 19.87% share of equity in the Western Riverina Libraries which it does not consider material and hence is not recognised in these statements.

Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

\$ '000	Notes	Actual 2017
---------	-------	----------------

(a) Retained earnings

Movements in retained earnings were as follows:

a. Net result for the period		283,071
Balance at end of the reporting period		<u>283,071</u>

(b) Revaluation reserves

Council has no reportable equity reserves.

(c) Correction of error/s relating to a previous reporting period

Council made no correction of errors during the current reporting period.

(d) Voluntary changes in accounting policies

Council made no voluntary changes in any accounting policies during the period.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 21. Financial result and financial position by fund

Income Statement by fund	Actual 13/5/16 to 30/6/17	Actual 13/5/16 to 30/6/17	Actual 13/5/16 to 30/6/17
\$ '000			
<u>Continuing operations</u>	Water	Sewer	General ¹
Income from continuing operations			
Rates and annual charges	555	556	4,273
User charges and fees	397	23	2,831
Interest and investment revenue	54	112	664
Other revenues	–	2	617
Grants and contributions provided for operating purposes	17	12	14,648
Grants and contributions provided for capital purposes	–	–	12,234
Other income			
Net gains from disposal of assets	–	–	38
Share of interests in joint ventures and associates using the equity method	–	–	–
Total income from continuing operations	1,023	705	35,305
Expenses from continuing operations			
Employee benefits and on-costs	156	127	7,272
Borrowing costs	–	–	60
Materials and contracts	283	165	5,123
Depreciation and amortisation	1,914	1,329	2,039
Impairment	–	–	2,690
Other expenses	296	147	1,815
Total expenses from continuing operations	2,649	1,768	18,999
Operating result from continuing operations	(1,626)	(1,063)	16,306
Discontinued operations			
Net profit/(loss) from discontinued operations	–	–	–
Net operating result for the period	(1,626)	(1,063)	16,306
Gain on local government amalgamation			
Assets and liabilities transferred from former councils	12,638	15,089	241,727
Net result for the period	11,012	14,026	258,033
Net result attributable to each council fund	11,012	14,026	258,033
Net result attributable to non-controlling interests	–	–	–
Net operating result for the year before grants and contributions provided for capital purposes	(1,626)	(1,063)	4,072

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

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

Murrumbidgee Council

Notes to the Financial Statements

as at 30 June 2017

Note 21. Financial result and financial position by fund (continued)

Statement of Financial Position by fund \$ '000	Actual 2017	Actual 2017	Actual 2017
ASSETS	Water	Sewer	General¹
Current assets			
Cash and cash equivalents	1,587	3,575	7,005
Investments	–	–	17,449
Receivables	194	97	2,086
Inventories	28	–	1,235
Other	–	54	3
Non-current assets classified as 'held for sale'	–	–	–
Total current assets	1,809	3,726	27,778
Non-current assets			
Investments	–	–	–
Receivables	–	–	–
Inventories	–	–	1,016
Infrastructure, property, plant and equipment	8,993	10,135	234,380
Investment property	–	–	–
Intangible assets	210	–	103
Other	–	165	–
Total non-current assets	9,203	10,300	235,499
TOTAL ASSETS	11,012	14,026	263,277
LIABILITIES			
Current liabilities			
Payables	–	–	1,664
Income received in advance	–	–	–
Borrowings	–	–	136
Provisions	–	–	3,035
Total current liabilities	–	–	4,835
Non-current liabilities			
Payables	–	–	–
Borrowings	–	–	354
Provisions	–	–	55
Total non-current liabilities	–	–	409
TOTAL LIABILITIES	–	–	5,244
Net assets	11,012	14,026	258,033
EQUITY			
Retained earnings	11,012	14,026	258,033
Revaluation reserves	–	–	–
Other reserves	–	–	–
Total equity	11,012	14,026	258,033

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

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

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 22. 'Held for sale' non-current assets and disposal groups

\$ '000

Council did not classify any non-current assets or disposal groups as 'held for sale'.

Note 23. Events occurring after the reporting date

Events that occur between the end of the reporting period (30 June 2017) and the date when the financial statements are 'authorised for issue' have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable 'authorised for issue' date relating to these General Purpose Financial Statements.

Accordingly, the 'authorised for issue' date is 30/11/17.

Events that occur after the reporting period represent one of two types:

(i) Events that provide evidence of conditions that existed at the reporting period

These financial statements (and the figures therein) incorporate all 'adjusting events' that provided evidence of conditions that existed at 30 June 2017.

(ii) Events that provide evidence of conditions that arose after the reporting period

These financial statements (and figures therein) do not incorporate any 'non-adjusting events' that have occurred after 30 June 2017 and which are only indicative of conditions that arose after 30 June 2017.

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

Note 24. Discontinued operations

Council has not classified any of its operations as 'discontinued'.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 25. Intangible assets

\$ '000	Actual 2017
Intangible assets represent identifiable non-monetary assets without physical substance.	
Intangible assets are as follows:	
Opening values (former Councils):	
Gross book value	313
Accumulated amortisation	–
Accumulated impairment	–
Net book value – opening balance (former Councils)	313
Movements for the year	
Nil	
Closing values:	
Gross book value (30/6)	313
Accumulated amortisation (30/6)	–
Accumulated impairment (30/6)	–
<u>TOTAL INTANGIBLE ASSETS – NET BOOK VALUE</u> ¹	<u>313</u>

¹ The net book value of intangible assets represent:

Water licences	313
	313

Note 26. Reinstatement, rehabilitation and restoration liabilities

Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 27. Fair value measurement

\$ '000

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

– Infrastructure, property, plant and equipment.

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

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

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

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

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

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

13/5/16 to 30/6/17	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and Equipment	13/05/16	–	5,031	–	5,031
Office Equipment	13/05/16	–	305	–	305
Furniture & Fittings	13/05/16	–	83	–	83
Library Books	13/05/16	–	21	–	21
Operational Land	13/05/16	–	–	2,403	2,403
Community Land	13/05/16	–	–	1,588	1,588
Land Improvements – Depreciable	13/05/16	–	–	7,629	7,629
Buildings – Non Specialised	13/05/16	–	4,741	–	4,741
Buildings – Specialised	13/05/16	–	–	18,913	18,913
Other Structures	13/05/16	–	–	43	43
Infrastructure					–
– Roads	13/05/16	–	–	113,849	113,849
– Bridges	13/05/16	–	–	3,011	3,011
– Footpaths	13/05/16	–	–	2,833	2,833
– Other Road Assets	13/05/16	–	–	3,449	3,449
– Bulk Earthworks (Non Depreciable)	13/05/16	–	–	62,808	62,808
– Stormwater Drainage	13/05/16	–	–	5,382	5,382
– Water Supply Network	30/06/17	–	–	8,091	8,091
– Sewerage Network	30/06/17	–	–	9,582	9,582
– Swimming Pools	13/05/16	–	–	690	690
– Other open space/recreational	13/05/16	–	–	620	620
Total infrastructure, property, plant and equipment		–	10,181	240,891	251,072

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 27. Fair value measurement (continued)

\$ '000

(2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

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

a. Changes in level 3 fair value asset classes.

	I,PP&E	Total
Balance on transfer from former Councils	244,809	244,809
Transfers from/(to) level 2 FV hierarchy	(3,238)	(3,238)
Purchases (GBV)	6,091	6,091
Disposals (WDV)	(37)	(37)
Depreciation and impairment	(6,734)	(6,734)
Closing balance – 30/6/17	240,891	240,891

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 27. Fair value measurement (continued)

\$ '000

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

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

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

Class	Fair value (30/6/17) \$'000	Valuation technique/s	Unobservable inputs
I,PP&E			
Operational land	2,403	Land Values	NSW Valuer General's Valuations
Community Land	1,588	Land Values	NSW Valuer General's Valuations
Land Improvements	7,629	Depreciated Replacement Cost	Pattern of consumption, asset condition
Buildings Specialised	18,913	Depreciated Replacement Cost	Asset condition, consumption rate, useful life
Other Structures	43	Depreciated Replacement Cost	Asset condition, consumption rate, useful life
Roads	113,849	Depreciated Replacement Cost	Asset condition, consumption rate, residual life
Bridges	3,011	Depreciated Replacement Cost	Asset condition, consumption rate, residual life
Footpaths	2,833	Depreciated Replacement Cost	Asset condition, consumption rate, residual life
Other road assets	3,449	Depreciated Replacement Cost	Asset condition, consumption rate, residual life
Bulk Earthworks	62,808	Gross Replacement Cost	Asset condition, consumption rate, residual life
Stormwater Drainage	5,382	Depreciated Replacement Cost	Asset condition, consumption rate, residual life

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 27. Fair value measurement (continued)

\$ '000

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

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

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

Class	Fair value (30/6/17) \$'000	Valuation technique/s	Unobservable inputs
I,PP&E			
Water Supply Network	9,720	Depreciated Replacement Cost	Asset condition, components, consumption rate, residual life
SewerageNetwork	10,643	Depreciated Replacement Cost	Asset condition, components, consumption rate, residual life
Swimming Pools	690	Depreciated Replacement Cost	Asset condition, consumption rate, residual life
Other open space/recreational assets	620	Depreciated Replacement Cost	Asset condition, consumption rate, residual life

c. The valuation process for level 3 fair value measurements

The valuation processes used have been described above.

Management determines the valuation process and who will undertake the work.

Movements in valuations are reviewed by councils asset and finance staff.

Valuations are completed internally by council assets staff except for buildings and operational land which were valued by Scott Fullerton and Associates and water and sewer assets valued by JRA.

(4). Highest and best use

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

Note 28. Related party disclosures

In accordance with the Supplementary Code 25, this note is not required for new Councils.

Murrumbidgee Council

Notes to the Financial Statements for the period 13 May 2016 to 30 June 2017

Note 29. Local Government amalgamation

\$ '000	Notes	Actual 13/5/16 to 30/6/17
<p>The Local Government (Council Amalgamations) Proclamation 2016 ('the Proclamation') under the Local Government Act 1993 (NSW) transferred the assets and liabilities of the former Jerilderie Shire Council and Murrumbidgee Shire Council to Murrumbidgee Council at 13th May 2016.</p>		
<p>Gain on local government amalgamation</p>		
Assets and liabilities transferred from former councils	a	269,454
Accounting policy adjustments	b	—
		<u>269,454</u>

a. Assets and liabilities transferred from former councils

(i) Carrying amount of assets and liabilities transferred

Assets and liabilities of:

- Jerilderie Shire Council
- Murrumbidgee Shire Council

have been recognised by the Council at the carrying amount recorded by the former council.

Council believes the carrying amounts are not materially different from their fair values as at the date of transfer 13th May 2016.

The fair value of the net assets has been shown as a gain on local government amalgamation in the income statement and further information is provided on the next page.

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 29. Local Government amalgamation (continued)

\$ '000

a. Assets and liabilities transferred from former councils (continued)

(i) Carrying amount of assets and liabilities transferred (continued)

	Former Jerilderie Shire Council	Former Murrumbidgee Shire Council	Gain on local government amalgamation
ASSETS			
Current assets			
Cash and cash equivalents	5,682	9,532	15,214
Investments	437	–	437
Receivables	1,449	1,210	2,659
Inventories	360	588	948
Other	56	74	130
Non-current assets classified as 'held for sale'	–	–	–
Total current assets	7,984	11,404	19,388
Non-current assets			
Investments	–	–	–
Receivables	–	–	–
Inventories	–	1,016	1,016
Infrastructure, property, plant and equipment	173,188	79,980	253,168
Investments accounted for using the equity method	–	–	–
Investment property	–	–	–
Intangible assets	313	–	313
Total non-current assets	173,501	80,996	254,497
TOTAL ASSETS	181,485	92,400	273,885
LIABILITIES			
Current liabilities			
Payables (excluding bank overdraft)	351	889	1,240
Bank overdraft	–	–	–
Income received in advance	–	–	–
Borrowings	153	–	153
Provisions	1,980	755	2,735
Total current liabilities	2,484	1,644	4,128
Non-current liabilities			
Payables	–	–	–
Borrowings	271	–	271
Provisions	21	11	32
Total non-current liabilities	292	11	303
TOTAL LIABILITIES	2,776	1,655	4,431
Net assets transferred	178,709	90,745	269,454

Murrumbidgee Council

Notes to the Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 29. Local Government amalgamation (continued)

\$ '000

(ii) Adjustments between former council carrying amount of assets and fair values recognised

No adjustments were made to the carrying amount of the assets and liabilities received as part of the amalgamation.

(iii) Rates and Non-Reciprocal Grants income

The rates and non-reciprocal grants revenue for the period from 13 May 2016 to 30 June 2016 were recorded in the financial statements of the former councils in accordance with AASB 1004 Contributions.

The assets transferred to Council include a portion of rates and non-reciprocal grants that were received but related to the period after the former councils ceased to exist.



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Murrumbidgee Council

To the Councillors of the Murrumbidgee Council

Opinion

I have audited the accompanying financial statements of Murrumbidgee Council (the Council), which comprise the statement of financial position as at 30 June 2017, the income statement, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period 13 May 2016 to 30 June 2017, notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by Councillors and Management.

In my opinion,

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been presented, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2017, and of its financial performance and its cash flows for the period 13 May 2016 to 30 June 2017 in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

The Councillors' Responsibility for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors must assess the Council's ability to continue as a going concern except where the Council will be dissolved or amalgamated by an Act of Parliament. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to:

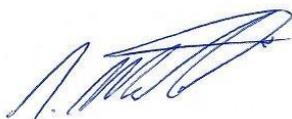
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar3.pdf. The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, Note 2(a) and Note 16 budget variation explanations
- on the attached Special Schedules
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Steven Martin
Assistant Auditor-General, Financial Audit

29 November 2017
SYDNEY

Cr Ruth McRae
Mayor
Murrumbidgee Council
PO Box 96
JERILDERIE NSW 2716

29 November 2017

Dear Cr McRae

**Report on the Conduct of the Audit
for the Period 13 May 2016 to 30 June 2017
Murrumbidgee Council**

We have audited the general purpose financial statements of Murrumbidgee Council (the Council) for the period 13 May 2016 to 30 June 2017 as required by section 415 of the *Local Government Act 1993* (the Act). We expressed an unmodified opinion on the Council's general purpose financial statements.

This Report on the Conduct of the Audit (the Report) for the Council for the period 13 May 2016 to 30 June 2017 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with our audit opinion on the general purpose financial statements issued under section 417(2) of the Act.

INCOME STATEMENT

The operating results represent council's activities for the period 13 May 2016 to 30 June 2017

Operating result

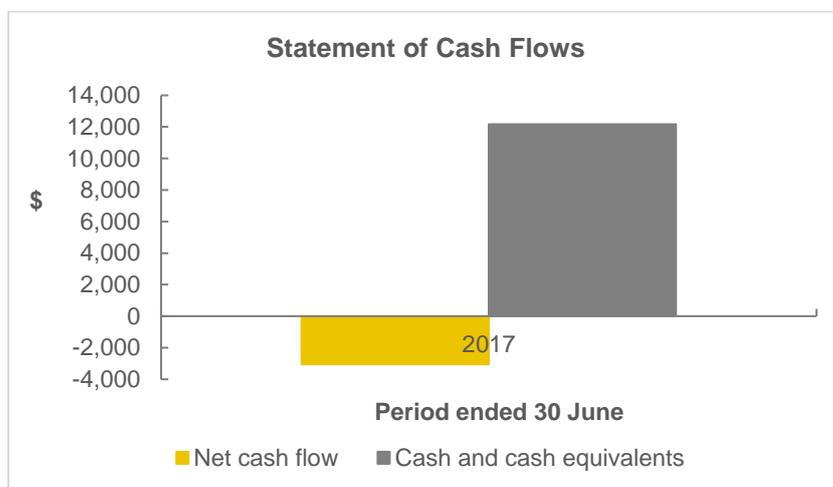
	2017
	\$'000
Rates and annual charges revenue	5,305
Grants and contributions revenue	26,911
Operating result for the period	13,617
Net result for the period (after assets and liabilities transferred from former Councils)	283,071
Net operating result before capital amounts	1,383

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

- Council’s operating surplus for the period was \$13.6 million. The operating result for the period included:
 - revenue from rates and annual charges of \$5.3 million
 - user charges and fees of \$3.2 million
 - grants and contributions of \$26.9 million
 - expenses for employee benefits and on-costs of \$7.6 million
 - materials and contracts of \$5.5 million.
- Council recorded a net result for the period after assets and liabilities transferred from former councils of \$283.1 million.
- The net operating result before capital contributions was \$1.4 million.
- Rates and annual charges were \$5.3 million, represented by \$3.9 million rates and \$1.4 million annual charges.
- Grants and contributions impacted Council’s operating surplus. Grant income included a \$5.0 million Merger Implementation Grant and a \$10 million Stronger Communities Fund grant, which are both non-recurring. In addition, Council received \$6.1 million in Financial Assistance Grants, of which \$2.1 million for 2017–18 was received in advance and booked as income in June 2017.
- Council’s depreciation and amortisation expense for the period ended 30 June 2017 was \$5.3 million. Arising from a revaluation, Council recorded an impairment of \$2.7 million on the value of its water and sewer infrastructure assets.

STATEMENT OF CASH FLOWS

- Council recorded a net decrease in cash and cash equivalents of \$3.0 million in 2017 before cash transferred on amalgamation. Cash transferred on amalgamation of councils was \$15.2 million.
- Net cash provided by operating activities amounted to \$22.7 million. Council recorded \$6.0 million cash receipts from rates and annual charges and \$27.1 million cash receipts from grants and contributions. This has been offset by \$5.0 million in cash payments for materials and contracts and \$7.3 million in cash payments on employee benefits and on-costs.
- Net cash used in investing activities totalled \$25.6 million. This is largely a result of a \$17.5 million cash outflow for the purchase of investment securities and \$8.6 million in purchases of infrastructure, property, plant and equipment.



FINANCIAL POSITION

Cash and Investments

Restricted Cash and Investments	2017	Commentary
	\$'000	
External restrictions	18,986	<ul style="list-style-type: none"> Externally restricted cash and investments are restricted in their use by externally imposed requirements. Externally restricted cash includes \$12.8 million of specific purpose unexpended grants and \$3.6 million of sewerage services.
Internal restrictions	6,293	
Unrestricted	4,337	
Cash and investments	29,616	<ul style="list-style-type: none"> Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. Internally restricted cash includes \$3.1 million for infrastructure replacement, \$1.5 million for employee leave entitlements and \$1.4 million for plant and vehicle replacement.

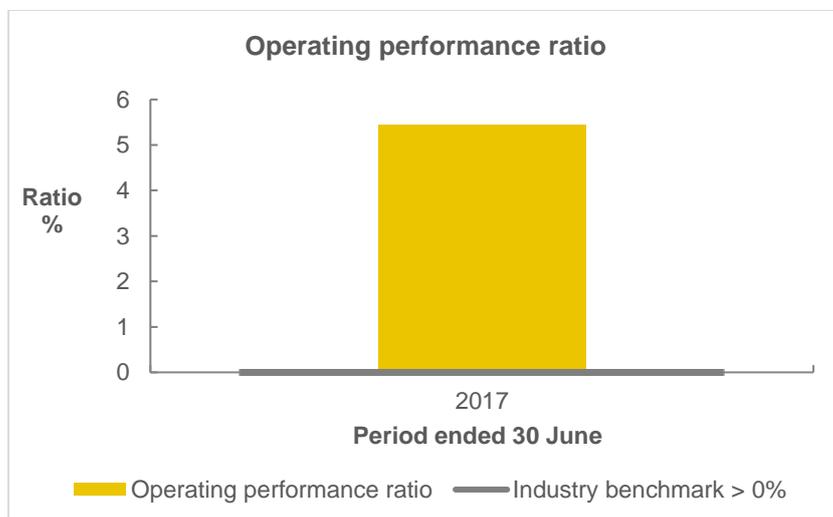
Debt

- The Council had borrowings of \$0.3 million at 30 June 2017. All loans are secured over the general rating income of the Council.

PERFORMANCE RATIOS

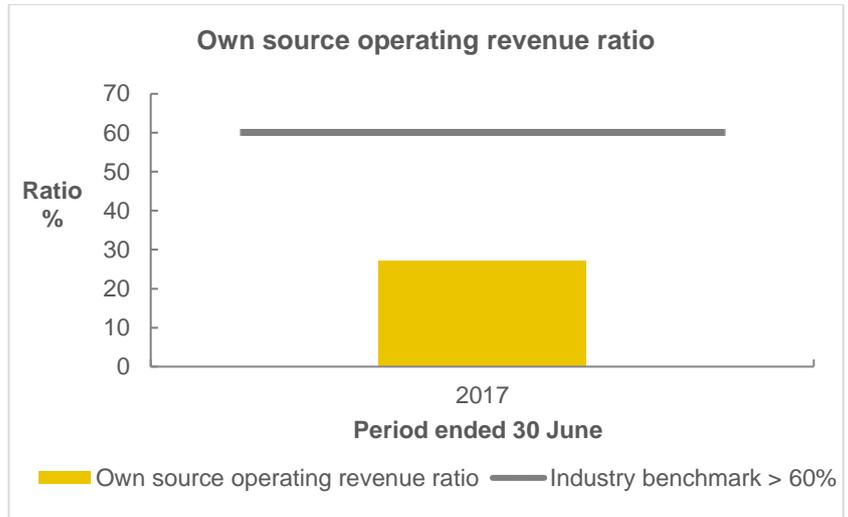
Operating performance ratio

- The 'operating performance ratio' measures how well Council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by the Office of Local Government (OLG) is greater than zero per cent.
- The operating performance ratio was 5.45% which is above the industry benchmark of > 0%.
- The operating performance ratio is impacted by the receipt of \$10 million Stronger Communities Grant, \$5.0 million Merger Implementation Grant and \$2.1 million Financial Assistance Grants for 2017–18, which was booked as income in June 2017.



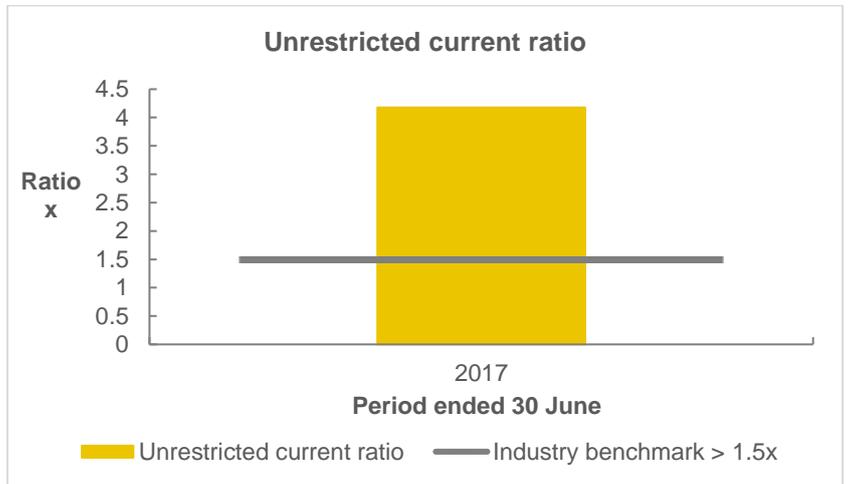
Own source operating revenue ratio

- The 'own source operating revenue ratio' measures Council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.
- The Council's own source operating revenue of 27.07% is below the industry benchmark of 60%.
- This is largely due to the level of grant activity at Council during the period. Council received \$10 million Stronger Communities Grant, \$5.0 million Merger Implementation Grant and \$2.1 million Financial Assistance Grants for 2017–18, which was booked as income in June 2017.



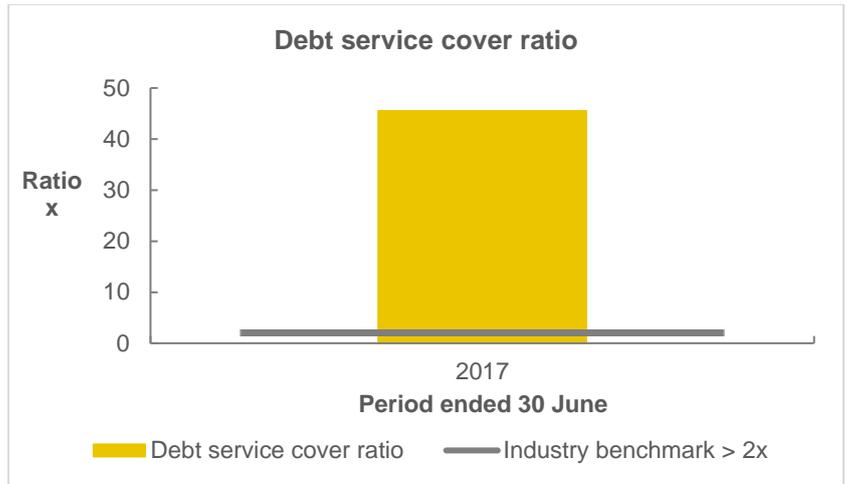
Unrestricted current ratio

- The 'unrestricted current ratio' is specific to local government and represents Council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.
- The Council's liquidity ratio of 4.18 times is greater than the industry benchmark minimum of > 1.5 times.
- This indicates that Council has sufficient liquidity to meet its current liabilities as and when they fall due.



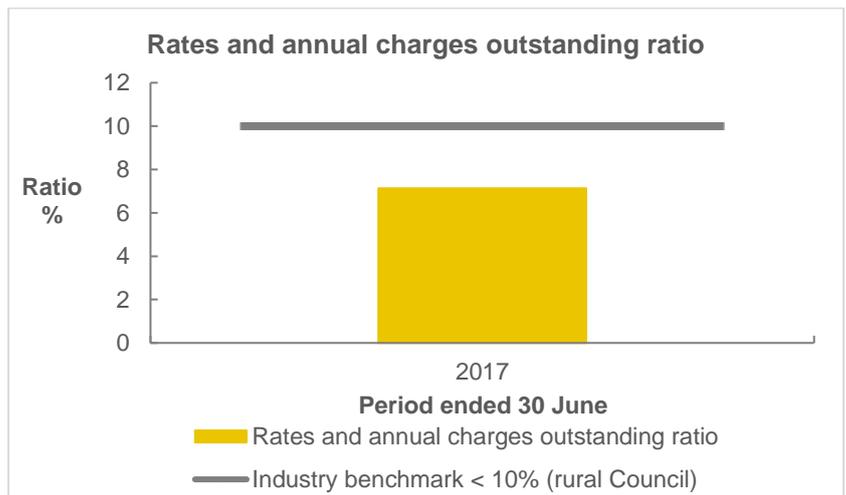
Debt service cover ratio

- The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.
- The Council's debt service cover ratio of 45.49 times is greater than the industry benchmark of > 2 times.
- This ratio indicates that Council has 45.49 times in operating cash available to service its debts. Council generates sufficient cash from its operations to fund its debt obligations.



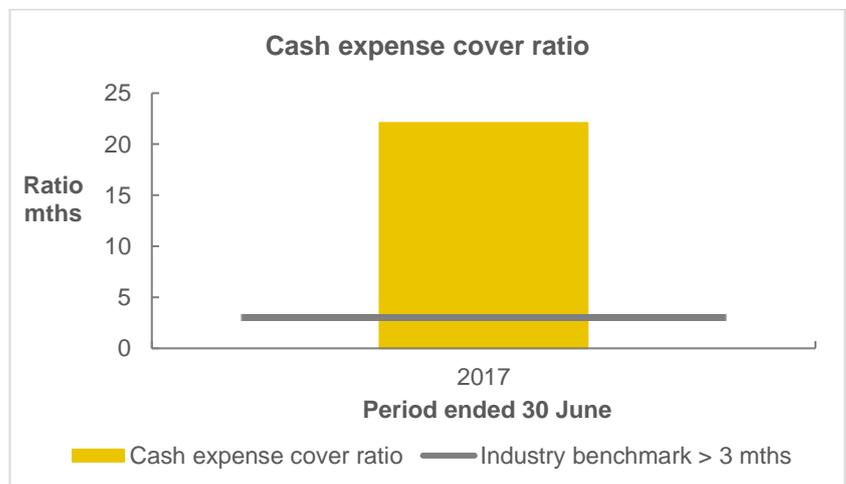
Rates and annual charges outstanding ratio

- The 'rates and annual charges outstanding ratio' assesses the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for rural councils.
- The Council's rates and annual charges outstanding ratio of 7.13 per cent is within the industry benchmark of < 10 percent for rural councils.
- This indicates that debt collection processes at Council are sound.



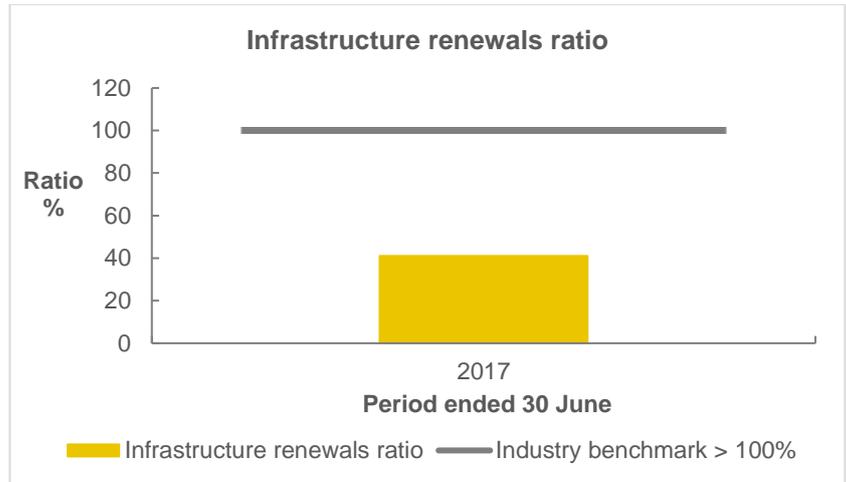
Cash expense cover ratio

- This liquidity ratio indicates the number of months the Council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.
- The Council's cash expense cover ratio was 22.07 months, which is above the industry benchmark of > 3 months.
- This indicates that Council had the capacity to cover 22.07 months of cash expenditure without additional cash inflows at 30 June 2017.



Building and infrastructure renewals ratio

- The 'building and infrastructure renewals ratio' represents the rate at which assets are being renewed relative to the rate at which they are depreciating.
- The ratio of 41.04% is below the industry benchmark of greater than 100%.
- Asset renewal expenditure may fluctuate year on year depending on the needs and program of Council.
- Council spent \$6.1 million on new asset additions and \$2.7 million on asset renewals in the current financial year.
- Council should be cognisant of the deteriorating impact on infrastructure assets if this underperformance is sustained over an extended period.



Legislative compliance

Our audit procedures did not identify any instances of non-compliance with legislative requirements or a material deficiency in the Council's accounting records or financial reports. The Council's:

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

Steven Martin
Assistant Auditor-General, Financial Audit

29 November 2017

SYDNEY

cc: Mr Craig Moffitt, General Manager
Ms Alison Coe, Assistant General Manager, Corporate and Community Services
Ms Sue Mitchell, Director Corporate Finance
Ms Vicki Sutton, Manager Corporate Finance

Murrumbidgee Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the period 13 May 2016 to 30 June 2017

Council Vision - A community built by an innovative mindset, delivering appropriate and reliable services.

Our Purpose - To deliver quality services, creating a friendly, welcoming and engaged community.



Murrumbidgee Council

Special Purpose Financial Statements

for the period 13 May 2016 to 30 June 2017

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Income Statement – Water Supply Business Activity	3
Income Statement – Sewerage Business Activity	4
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Statement of Financial Position – Other Business Activities	n/a
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Background

- (i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
 - (ii) The principle of competitive neutrality is based on the concept of a ‘level playing field’ between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
 - (iii) For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
 - (iv) In preparing these financial statements for Council’s self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council’s borrowing position by comparison with commercial rates).
-

Murrumbidgee Council

Special Purpose Financial Statements for the period 13 May 2016 to 30 June 2017

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

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

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

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

- present fairly the operating result and financial position for each of Council's declared business activities for the period 13 May 2016 to 30 June 2017, and
- accord with Council's accounting and other records.

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

Signed in accordance with a resolution of Council made on 24 October 2017.



Ruth McRae
Mayor



Robert Black
Councillor



Craig Moffitt
General Manager



Alison Coe
Responsible accounting officer

Murrumbidgee Council

Income Statement of Council's Water Supply Business Activity

for the period 13 May 2016 to 30 June 2017

\$ '000	Actual 13/5/16 to 30/6/17
Income from continuing operations	
Access charges	555
User charges	393
Fees	4
Interest	54
Grants and contributions provided for non-capital purposes	17
Profit from the sale of assets	–
Share of profit from equity accounted investment	–
Other income	–
Total income from continuing operations	1,023
Expenses from continuing operations	
Employee benefits and on-costs	156
Borrowing costs	–
Materials and contracts	283
Depreciation, amortisation and impairment	1,914
Water purchase charges	11
Calculated taxation equivalents	–
Debt guarantee fee (if applicable)	–
Other expenses	285
Total expenses from continuing operations	2,649
Surplus (deficit) from continuing operations before capital amounts	(1,626)
Grants and contributions provided for capital purposes	–
Surplus (deficit) from continuing operations after capital amounts	(1,626)
Surplus (deficit) from discontinued operations	–
Surplus (deficit) from all operations before tax	(1,626)
Less: corporate taxation equivalent (30%) [based on result before capital]	–
SURPLUS (DEFICIT) AFTER TAX	(1,626)
Plus Assets and liabilities transferred from former councils	12,638
Plus adjustments for amounts unpaid:	
– Taxation equivalent payments	–
– Debt guarantee fees	–
– Corporate taxation equivalent	–
Less:	
– Tax equivalent dividend paid	–
– Surplus dividend paid	–
Closing retained profits	11,012
Return on capital %	-18.1%
Subsidy from Council	1,840
Calculation of dividend payable:	
Surplus (deficit) after tax	(1,626)
Less: capital grants and contributions (excluding developer contributions)	–
Surplus for dividend calculation purposes	–
Potential dividend calculated from surplus	–

Murrumbidgee Council

Income Statement of Council's Sewerage Business Activity

for the period 13 May 2016 to 30 June 2017

\$ '000	Actual 13/5/16 to 30/6/17
Income from continuing operations	
Access charges	556
User charges	16
Liquid trade waste charges	7
Fees	–
Interest	112
Grants and contributions provided for non-capital purposes	12
Profit from the sale of assets	–
Share of profit from equity accounted investment	–
Other income	2
Total income from continuing operations	705
Expenses from continuing operations	
Employee benefits and on-costs	127
Borrowing costs	–
Materials and contracts	165
Depreciation, amortisation and impairment	1,329
Calculated taxation equivalents	–
Debt guarantee fee (if applicable)	–
Other expenses	147
Total expenses from continuing operations	1,768
Surplus (deficit) from continuing operations before capital amounts	(1,063)
Grants and contributions provided for capital purposes	–
Surplus (deficit) from continuing operations after capital amounts	(1,063)
Surplus (deficit) from discontinued operations	–
Surplus (deficit) from all operations before tax	(1,063)
Less: corporate taxation equivalent (30%) [based on result before capital]	–
SURPLUS (DEFICIT) AFTER TAX	(1,063)
Plus Assets and liabilities transferred from former councils	15,089
Plus adjustments for amounts unpaid:	
– Taxation equivalent payments	–
– Debt guarantee fees	–
– Corporate taxation equivalent	–
Less:	
– Tax equivalent dividend paid	–
– Surplus dividend paid	–
Closing retained profits	14,026
Return on capital %	-10.5%
Subsidy from Council	1,304
Calculation of dividend payable:	
Surplus (deficit) after tax	(1,063)
Less: capital grants and contributions (excluding developer contributions)	–
Surplus for dividend calculation purposes	–
Potential dividend calculated from surplus	–

Murrumbidgee Council

Statement of Financial Position – Council's Water Supply Business Activity
as at 30 June 2017

\$ '000	Actual 2017
ASSETS	
Current assets	
Cash and cash equivalents	1,587
Investments	–
Receivables	194
Inventories	28
Other	–
Non-current assets classified as held for sale	–
Total current assets	1,809
Non-current assets	
Investments	–
Receivables	–
Inventories	–
Infrastructure, property, plant and equipment	8,993
Investments accounted for using equity method	–
Investment property	–
Intangible assets	210
Other	–
Total non-current assets	9,203
TOTAL ASSETS	11,012
LIABILITIES	
Current liabilities	
Bank overdraft	–
Payables	–
Income received in advance	–
Borrowings	–
Provisions	–
Total current liabilities	–
Non-current liabilities	
Payables	–
Borrowings	–
Provisions	–
Total non-current liabilities	–
TOTAL LIABILITIES	–
NET ASSETS	11,012
EQUITY	
Retained earnings	11,012
Revaluation reserves	–
Other reserves	–
Council equity interest	11,012
Non-controlling equity interest	–
TOTAL EQUITY	11,012

Murrumbidgee Council

Statement of Financial Position – Council's Sewerage Business Activity

as at 30 June 2017

\$ '000	Actual 2017
ASSETS	
Current assets	
Cash and cash equivalents	3,575
Investments	–
Receivables	97
Inventories	–
Other	54
Non-current assets classified as held for sale	–
Total current Assets	3,726
Non-current assets	
Investments	–
Receivables	–
Inventories	–
Infrastructure, property, plant and equipment	10,135
Investments accounted for using equity method	–
Investment property	–
Intangible assets	–
Other	165
Total non-current assets	10,300
TOTAL ASSETS	14,026
LIABILITIES	
Current liabilities	
Bank overdraft	–
Payables	–
Income received in advance	–
Borrowings	–
Provisions	–
Total current liabilities	–
Non-current liabilities	
Payables	–
Borrowings	–
Provisions	–
Total non-current liabilities	–
TOTAL LIABILITIES	–
NET ASSETS	14,026
EQUITY	
Retained earnings	14,026
Revaluation reserves	–
Other reserves	–
Council equity interest	14,026
Non-controlling equity interest	–
TOTAL EQUITY	14,026

Murrumbidgee Council

Special Purpose Financial Statements

for the period 13 May 2016 to 30 June 2017

Contents of the notes accompanying the financial statements

Note	Details	Page
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2	Water Supply Business Best-Practice Management disclosure requirements	11
3	Sewerage Business Best-Practice Management disclosure requirements	13

Murrumbidgee Council

Notes to the Special Purpose Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Significant accounting policies

A statement summarising the supplemental accounting policies adopted in the preparation of the Special Purpose Financial Statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these Special Purpose Financial Statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these Special Purpose Financial Statements have been prepared in accordance with the Local Government Act 1993 (NSW), the Local Government (General) Regulation, and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current values of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 NSW government policy statement titled 'Application of National Competition Policy to Local Government'.

The Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to

activities and provide a standard for disclosure requirements.

These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, return on investments (rate of return), and dividends paid.

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

Nil

Category 2

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

a. Murrumbidgee Council Water Funds

Comprising the whole of the water supply operations and net assets servicing the Council area.

b. Murrumbidgee Council Sewerage Funds

Comprising the whole of the sewerage reticulation and treatment operations and net assets servicing the Council area.

Monetary amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest thousand dollars, except for Note 2 (Water Supply Best-Practice Management Disclosures) and Note 3 (Sewerage Best-Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Note 2 and Note 3 are disclosed in whole dollars.

(i) Taxation-equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs.

However, where Council does not pay some taxes which are generally paid by private sector

Murrumbidgee Council

Notes to the Special Purpose Financial Statements

for the period 13 May 2016 to 30 June 2017

Note 1. Significant accounting policies (continued)

businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in Special Purpose Financial Statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 30%

Land tax – the first \$549,000 of combined land values attract 0%. For the combined land values in excess of \$549,001 up to \$3,357,000 the rate is 1.6% + \$100. For the remaining combined land value that exceeds \$3,357,000 a premium marginal rate of 2.0% applies.

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

In accordance with the Department of Primary Industries Water (DPIW), a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the NSW Office of Water Guidelines to as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance to the NSW Office of Water Guidelines is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a

private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

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

Local government rates and charges

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

Loan and debt guarantee fees

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

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

(ii) Subsidies

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

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

Murrumbidgee Council

Notes to the Special Purpose Financial Statements for the period 13 May 2016 to 30 June 2017

Note 1. Significant accounting policies (continued)

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

Audit Report are required to be submitted to the DPIW.

(iii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 2.38% at 30/6/17.

(iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the DPIW guidelines and must not exceed:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2017 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the DPIW guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance

Murrumbidgee Council

Notes to the Special Purpose Financial Statements for the period 13 May 2016 to 30 June 2017

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

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

2017

1. Calculation and payment of tax-equivalents

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

(i)	Calculated tax equivalents	-
(ii)	Number of assessments multiplied by \$3/assessment	4,065
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for tax equivalents	-

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	-
(ii)	Number of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	40,650
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2017, less the cumulative dividends paid for the 2 years to 13 May 2016 and 30 June 2015	(1,586,100)
2017 Surplus		(1,626,000)
(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	n/a
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the water business fair and reasonable? ^a	YES

3. Required outcomes for 6 criteria

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

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

Murrumbidgee Council

Notes to the Special Purpose Financial Statements for the period 13 May 2016 to 30 June 2017

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

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

2017

National Water Initiative (NWI) financial performance indicators

NWI F1	Total revenue (water) Total income (w13) – grants for the acquisition of assets (w11a) – interest income (w9) – Aboriginal Communities W&S Program income (w10a)	\$'000	976
NWI F4	Revenue from residential usage charges (water) Income from residential usage charges (w6b) x 100 divided by the sum of [income from residential usage charges (w6a) + income from residential access charges (w6b)]	%	39.95%
NWI F9	Written down replacement cost of fixed assets (water) Written down current cost of system assets (w47)	\$'000	8,936
NWI F11	Operating cost (OMA) (water) Management expenses (w1) + operational and maintenance expenses (w2)	\$'000	723
NWI F14	Capital expenditure (water) Acquisition of fixed assets (w16)	\$'000	42
NWI F17	Economic real rate of return (water) [total income (w13) – interest income (w9) – grants for acquisition of assets (w11a) – operating costs (NWI F11) – current cost depreciation (w3)] x 100 divided by [written down current cost of system assets (w47) + plant and equipment (w33b)]	%	-0.37%
NWI F26	Capital works grants (water) Grants for the acquisition of assets (w11a)	\$'000	–

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

Murrumbidgee Council

Notes to the Special Purpose Financial Statements for the period 13 May 2016 to 30 June 2017

Note 3. Sewerage business best-practice management disclosure requirements

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

2017

1. Calculation and payment of tax-equivalents

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

(i)	Calculated tax equivalents	-
(ii)	Number of assessments multiplied by \$3/assessment	3,678
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for tax equivalents	-

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	-
(ii)	Number of assessments x (\$30 less tax equivalent charges per assessment)	36,780
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2017, less the cumulative dividends paid for the 2 years to 13 May 2016 and 30 June 2015	(1,113,400)

2017 Surplus (1,063,000)

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

3. Required outcomes for 4 criteria

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

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

Murrumbidgee Council

Notes to the Special Purpose Financial Statements
for the period 13 May 2016 to 30 June 2017Note 3. Sewerage business
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated) 2017

National Water Initiative (NWI) financial performance indicators

NWI F2	Total revenue (sewerage) Total income (s14) – grants for acquisition of assets (s12a) – interest income (s10) – Aboriginal Communities W&S Program income (w10a)	\$'000	599
NWI F10	Written down replacement cost of fixed assets (sewerage) Written down current cost of system assets (s48)	\$'000	10,085
NWI F12	Operating cost (sewerage) Management expenses (s1) + operational and maintenance expenses (s2)	\$'000	419
NWI F15	Capital expenditure (sewerage) Acquisition of fixed assets (s17)	\$'000	297
NWI F18	Economic real rate of return (sewerage) [total income (s14) – interest income (s10) – grants for acquisition of assets (s12a) – operating cost (NWI F12) – current cost depreciation (s3)] x 100 divided by [written down current cost (i.e. WDCC) of system assets (s48) + plant and equipment (s34b)]	%	-0.88%
NWI F27	Capital works grants (sewerage) Grants for the acquisition of assets (12a)	\$'000	–

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

NWI F3	Total income (water and sewerage) Total income (w13 + s14) + gain/loss on disposal of assets (w14 + s15) minus grants for acquisition of assets (w11a + s12a) – interest income (w9 + s10)	\$'000	1,575
NWI F8	Revenue from community service obligations (water and sewerage) Community service obligations (NWI F25) x 100 divided by total income (NWI F3)	%	1.84%
NWI F16	Capital expenditure (water and sewerage) Acquisition of fixed assets (w16 + s17)	\$'000	339
NWI F19	Economic real rate of return (water and sewerage) [total income (w13 + s14) – interest income (w9 + s10) – grants for acquisition of assets (w11a + s12a) – operating cost (NWI F11 + NWI F12) – current cost depreciation (w3 + s3)] x 100 divided by [written down replacement cost of fixed assets (NWI F9 + NWI F10) + plant and equipment (w33b + s34b)]	%	-0.64%
NWI F20	Dividend (water and sewerage) Dividend paid from surplus (2 (v) of Note 2 + 2 (v) of Note 3)	\$'000	–
NWI F21	Dividend payout ratio (water and sewerage) Dividend (NWI F20) x 100 divided by net profit after tax (NWI F24)	%	0.00%

Murrumbidgee Council

Notes to the Special Purpose Financial Statements
for the period 13 May 2016 to 30 June 2017Note 3. Sewerage business
best-practice management disclosure requirements (continued)

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

2017

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

NWI F22	Net debt to equity (water and sewerage) Overdraft (w36 + s37) + borrowings (w38 + s39) – cash and investments (w30 + s31) x 100 divided by [total assets (w35 + s36) – total liabilities (w40 + s41)]	%	-20.62%
NWI F23	Interest cover (water and sewerage) Earnings before interest and tax (EBIT) divided by net interest Earnings before interest and tax (EBIT): Operating result (w15a + s16a) + interest expense (w4a + s4a) – interest income (w9 + s10) – gain/loss on disposal of assets (w14 + s15) + miscellaneous expenses (w4b + w4c + s4b + s4c) Net interest: Interest expense (w4a + s4a) – interest income (w9 + s10)		–
NWI F24	Net profit after tax (water and sewerage) Surplus before dividends (w15a + s16a) – tax equivalents paid (Note 2-1 (iv) + Note 3-1 (iv))	\$'000	(2,687)
NWI F25	Community service obligations (water and sewerage) Grants for pensioner rebates (w11b + s12b)	\$'000	29

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



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statement

Murrumbidgee Council

To the Councillors of the Murrumbidgee Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Murrumbidgee Council's (the Council) Declared Business Activities, which comprise the statement of financial position of each Declared Business Activity as at 30 June 2017, the income statement of each Declared Business Activity for the period 13 May 2016 to 30 June 2017, notes comprising a summary of significant accounting policies and other explanatory information for the Business Activities declared by Council, and the Statement by Councillors and Management.

The Declared Business Activities of the Council are:

- Murrumbidgee Council Water Funds
- Murrumbidgee Council Sewerage Funds.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2017, and their financial performance for the period 13 May 2016 to 30 June 2017, in accordance with the Australian Accounting Standards described in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting (LG Code).

My opinion should be read in conjunction with the rest of this report and in particular, the Emphasis of Matter referring to the basis of accounting.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to Note (1) to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

The Councillors' Responsibility for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in Note 1 to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors must assess the Council's ability to continue as a going concern except where the Council will be dissolved or amalgamated by an Act of Parliament. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting, as it affects the Council's Declared Business Activities.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

The description forms part of my auditor's report.

My opinion does not provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the best practice management disclosures in Notes 2 and 3 of the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Steven Martin
Assistant Auditor-General, Financial Audit

29 November 2017
SYDNEY

Murrumbidgee Council

SPECIAL SCHEDULES

for the period 13 May 2016 to 30 June 2017

Council Vision - A community built by an innovative mindset, delivering appropriate and reliable services.

Our Purpose - To deliver quality services, creating a friendly, welcoming and engaged community.



Murrumbidgee Council

Special Schedules

for the period 13 May 2016 to 30 June 2017

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¹ Special Schedules are not audited (with the exception of Special Schedule 8).

Background

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

Murrumbidgee Council

Special Schedule 1 – Net Cost of Services

for the period 13 May 2016 to 30 June 2017

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Governance	254	–	–	(254)
Administration	6,870	5,265	10,000	8,395
Public order and safety				
Fire service levy, fire protection, emergency services	522	296	112	(114)
Beach control	–	–	–	–
Enforcement of local government regulations	–	–	–	–
Animal control	98	2	–	(96)
Other	–	–	–	–
Total public order and safety	620	298	112	(210)
Health	41	11	–	(30)
Environment				
Noxious plants and insect/vermin control	175	40	–	(135)
Other environmental protection	144	–	1,388	1,244
Solid waste management	407	351	–	(56)
Street cleaning	9	–	–	(9)
Drainage	–	–	–	–
Stormwater management	149	10	–	(139)
Total environment	884	401	1,388	905
Community services and education				
Administration and education	12	5	–	(7)
Social protection (welfare)	–	–	–	–
Aged persons and disabled	548	355	–	(193)
Children's services	9	2	–	(7)
Total community services and education	569	362	–	(207)
Housing and community amenities				
Public cemeteries	94	51	–	(43)
Public conveniences	95	–	–	(95)
Street lighting	95	43	–	(52)
Town planning	51	61	–	10
Other community amenities	347	18	–	(329)
Total housing and community amenities	682	173	–	(509)
Water supplies	2,567	986	–	(1,581)
Sewerage services	1,724	679	–	(1,045)

Murrumbidgee Council

Special Schedule 1 – Net Cost of Services (continued)

for the period 13 May 2016 to 30 June 2017

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Recreation and culture				
Public libraries	254	45	–	(209)
Museums	17	3	–	(14)
Art galleries	–	–	–	–
Community centres and halls	171	14	19	(138)
Performing arts venues	–	–	–	–
Other performing arts	–	–	–	–
Other cultural services	23	3	–	(20)
Sporting grounds and venues	391	7	37	(347)
Swimming pools	259	12	–	(247)
Parks and gardens (lakes)	439	–	–	(439)
Other sport and recreation	310	284	–	(26)
Total recreation and culture	1,864	368	56	(1,440)
Fuel and energy	–	–	–	–
Agriculture	–	–	–	–
Mining, manufacturing and construction				
Building control	43	48	–	5
Other mining, manufacturing and construction	39	41	–	2
Total mining, manufacturing and const.	82	89	–	7
Transport and communication				
Urban roads (UR) – local	477	–	–	(477)
Urban roads – regional	–	–	–	–
Sealed rural roads (SRR) – local	1,664	1,464	422	222
Sealed rural roads (SRR) – regional	763	832	152	221
Unsealed rural roads (URR) – local	1,409	454	–	(955)
Unsealed rural roads (URR) – regional	–	–	–	–
Bridges on UR – local	4	–	–	(4)
Bridges on SRR – local	82	–	–	(82)
Bridges on URR – local	–	–	–	–
Bridges on regional roads	–	–	–	–
Parking areas	–	–	–	–
Footpaths	85	–	104	19
Aerodromes	64	–	–	(64)
Other transport and communication	83	–	–	(83)
Total transport and communication	4,631	2,750	678	(1,203)
Economic affairs				
Camping areas and caravan parks	46	8	–	(38)
Other economic affairs	2,485	2,605	–	120
Total economic affairs	2,531	2,613	–	82
Totals – functions	23,319	13,995	12,234	2,910
General purpose revenues ⁽¹⁾		10,707		10,707
Share of interests – joint ventures and associates using the equity method	–	–		–
NET OPERATING RESULT ⁽²⁾	23,319	24,702	12,234	13,617

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

(2) As reported in the Income Statement

Murrumbidgee Council

Special Schedule 2(a) – Statement of Long Term Debt (all purpose)

for the period 13 May 2016 to 30 June 2017

\$'000

Classification of debt	Principal outstanding at beginning of the year (former Councils)			New loans raised during the year	Debt redemption during the year		Transfers to sinking funds	Interest applicable for year	Principal outstanding at the end of the year		
	Current	Non-current	Total		From revenue	Sinking funds			Current	Non-current	Total
Loans (by source)											
Commonwealth Government	–	–	–							–	–
NSW Treasury Corporation	–	–	–							–	–
Other State Government	–	–	–							–	–
Public subscription	–	–	–							–	–
Financial institutions	153	271	424	–	153	–	–	31	82	189	271
Other	–	–	–							–	–
Total loans	153	271	424	–	153	–	–	31	82	189	271
Other long term debt											
Ratepayers advances	–	–	–							–	–
Government advances	–	–	–							–	–
Finance leases	–	–	–							–	–
Deferred payments	–	–	–							–	–
Total long term debt	–	–	–	–	–	–	–	–	–	–	–
Total debt	153	271	424	–	153	–	–	31	82	189	271

Notes: excludes (i) internal loans and (ii) principal inflows/outflows relating to loan re-financing.

This schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Murrumbidgee Council

Special Schedule 2(b) – Statement of Internal Loans [Section 410(3) of the *Local Government Act* 1993]
for the period 13 May 2016 to 30 June 2017

\$'000

Summary of internal loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (principal and interest)	Principal outstanding at end of year
General	535	68	219
Water			
Sewer			
Domestic waste management			
Gas			
Other			
Totals	535	68	219

Note: the summary of internal loans (above) represents the total of Council's internal loans categorised according to the borrower.

Details of individual internal loans

Borrower (by purpose)	Lender (by purpose)	Date of minister's approval	Date raised	Term (years)	Dates of maturity	Rate of interest	Amount originally raised	Total repaid during year (princ. and int.)	Principal outstanding at end of year
GF - Library Construct	Sewer Fund	11/09/08	31/03/09	10	31/03/19	Variable	285	34	50
GF - Real Estate Dvlp	Sewer Fund	04/09/13	01/04/14	10	01/04/24	Variable	250	34	169
Totals							535	68	219

Murrumbidgee Council

Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the period 13 May 2016 to 30 June 2017

\$'000	Actuals 13/5/16 to 30/6/17
A Expenses and income	
Expenses	
1. Management expenses	
a. Administration	48
b. Engineering and supervision	197
2. Operation and maintenance expenses	
– dams and weirs	
a. Operation expenses	–
b. Maintenance expenses	–
– Mains	
c. Operation expenses	4
d. Maintenance expenses	102
– Reservoirs	
e. Operation expenses	–
f. Maintenance expenses	25
– Pumping stations	
g. Operation expenses (excluding energy costs)	–
h. Energy costs	114
i. Maintenance expenses	24
– Treatment	
j. Operation expenses (excluding chemical costs)	2
k. Chemical costs	55
l. Maintenance expenses	95
– Other	
m. Operation expenses	3
n. Maintenance expenses	45
o. Purchase of water	9
3. Depreciation expenses	
a. System assets	281
b. Plant and equipment	5
4. Miscellaneous expenses	
a. Interest expenses	–
b. Revaluation decrements	1,629
c. Other expenses	9
d. Impairment – system assets	–
e. Impairment – plant and equipment	–
f. Aboriginal Communities Water and Sewerage Program	–
g. Tax equivalents dividends (actually paid)	–
5. Total expenses	2,647

Murrumbidgee Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the period 13 May 2016 to 30 June 2017

\$'000	Actuals 13/5/16 to 30/6/17
Income	
6. Residential charges	
a. Access (including rates)	445
b. Usage charges	296
7. Non-residential charges	
a. Access (including rates)	108
b. Usage charges	98
8. Extra charges	7
9. Interest income	47
10. Other income	5
10a. Aboriginal Communities Water and Sewerage Program	–
11. Grants	
a. Grants for acquisition of assets	–
b. Grants for pensioner rebates	17
c. Other grants	–
12. Contributions	
a. Developer charges	–
b. Developer provided assets	–
c. Other contributions	–
13. Total income	<u>1,023</u>
14. Gain (or loss) on disposal of assets	–
15. Operating result	<u>(1,624)</u>
15a. Operating result (less grants for acquisition of assets)	(1,624)

Murrumbidgee Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the period 13 May 2016 to 30 June 2017

\$'000	Actuals 13/5/16 to 30/6/17
B Capital transactions	
Non-operating expenditures	
16. Acquisition of fixed assets	
a. New assets for improved standards	–
b. New assets for growth	40
c. Renewals	2
d. Plant and equipment	–
17. Repayment of debt	–
18. Totals	<u>42</u>
Non-operating funds employed	
19. Proceeds from disposal of assets	–
20. Borrowing utilised	–
21. Totals	<u>–</u>
C Rates and charges	
22. Number of assessments	
a. Residential (occupied)	1,108
b. Residential (unoccupied, ie. vacant lot)	74
c. Non-residential (occupied)	143
d. Non-residential (unoccupied, ie. vacant lot)	30
23. Number of ETs for which developer charges were received	– ET
24. Total amount of pensioner rebates (actual dollars)	\$ 21,150

Murrumbidgee Council

Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2017

\$'000	Actuals Current	Actuals Non-current	Actuals Total
ASSETS			
25. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	1,587	–	1,587
26. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	89	–	89
c. User charges	103	–	103
d. Other	2	–	2
27. Inventories	28	–	28
28. Property, plant and equipment			
a. System assets	–	8,936	8,936
b. Plant and equipment	–	57	57
29. Other assets	–	210	210
30. Total assets	1,809	9,203	11,012
LIABILITIES			
31. Bank overdraft	–	–	–
32. Creditors	–	–	–
33. Borrowings	–	–	–
34. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
35. Total liabilities	–	–	–
36. NET ASSETS COMMITTED	1,809	9,203	11,012
EQUITY			
37. Accumulated surplus			11,012
38. Asset revaluation reserve			–
39. Other reserves			–
40. TOTAL EQUITY			11,012
Note to system assets:			
41. Current replacement cost of system assets			17,477
42. Accumulated current cost depreciation of system assets			(8,541)
43. Written down current cost of system assets			8,936

Murrumbidgee Council

Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the period 13 May 2016 to 30 June 2017

\$'000	Actuals 13/5/16 to 30/6/17
A Expenses and income	
Expenses	
1. Management expenses	
a. Administration	17
b. Engineering and supervision	108
2. Operation and maintenance expenses	
– mains	
a. Operation expenses	–
b. Maintenance expenses	22
– Pumping stations	
c. Operation expenses (excluding energy costs)	–
d. Energy costs	32
e. Maintenance expenses	96
– Treatment	
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	–
g. Chemical costs	–
h. Energy costs	23
i. Effluent management	–
j. Biosolids management	–
k. Maintenance expenses	82
– Other	
l. Operation expenses	8
m. Maintenance expenses	31
3. Depreciation expenses	
a. System assets	263
b. Plant and equipment	6
4. Miscellaneous expenses	
a. Interest expenses	–
b. Revaluation decrements	1,061
c. Other expenses	19
d. Impairment – system assets	–
e. Impairment – plant and equipment	–
f. Aboriginal Communities Water and Sewerage Program	–
g. Tax equivalents dividends (actually paid)	–
5. Total expenses	1,768

Murrumbidgee Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the period 13 May 2016 to 30 June 2017

\$'000	Actuals 13/5/16 to 30/6/17
Income	
6. Residential charges (including rates)	485
7. Non-residential charges	
a. Access (including rates)	71
b. Usage charges	15
8. Trade waste charges	
a. Annual fees	3
b. Usage charges	5
c. Excess mass charges	–
d. Re-inspection fees	–
9. Extra charges	6
10. Interest income	106
11. Other income	2
11a. Aboriginal Communities Water and Sewerage Program	–
12. Grants	
a. Grants for acquisition of assets	–
b. Grants for pensioner rebates	12
c. Other grants	–
13. Contributions	
a. Developer charges	–
b. Developer provided assets	–
c. Other contributions	–
14. Total income	705
15. Gain (or loss) on disposal of assets	–
16. Operating result	(1,063)
16a. Operating result (less grants for acquisition of assets)	(1,063)

Murrumbidgee Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the period 13 May 2016 to 30 June 2017

\$'000	Actuals 13/5/16 to 30/6/17
B Capital transactions	
Non-operating expenditures	
17. Acquisition of fixed assets	
a. New assets for improved standards	–
b. New assets for growth	297
c. Renewals	–
d. Plant and equipment	–
18. Repayment of debt	–
19. Totals	<u>297</u>
Non-operating funds employed	
20. Proceeds from disposal of assets	–
21. Borrowing utilised	–
22. Totals	<u>–</u>
C Rates and charges	
23. Number of assessments	
a. Residential (occupied)	1,018
b. Residential (unoccupied, ie. vacant lot)	55
c. Non-residential (occupied)	143
d. Non-residential (unoccupied, ie. vacant lot)	10
24. Number of ETs for which developer charges were received	– ET
25. Total amount of pensioner rebates (actual dollars)	\$ 22,189

Murrumbidgee Council

Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2017

\$'000	Actuals Current	Actuals Non-current	Actuals Total
ASSETS			
26. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	3,575	–	3,575
27. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	83	–	83
c. User charges	10	–	10
d. Other	3	–	3
28. Inventories	–	–	–
29. Property, plant and equipment			
a. System assets	–	10,085	10,085
b. Plant and equipment	–	51	51
30. Other assets	54	165	219
31. Total assets	<u>3,725</u>	<u>10,301</u>	<u>14,026</u>
LIABILITIES			
32. Bank overdraft	–	–	–
33. Creditors	–	–	–
34. Borrowings	–	–	–
35. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
36. Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>
37. NET ASSETS COMMITTED	<u>3,725</u>	<u>10,301</u>	<u>14,026</u>
EQUITY			
38. Accumulated surplus			14,026
39. Asset revaluation reserve			–
40. Other reserves			–
41. TOTAL EQUITY			<u>14,026</u>
Note to system assets:			
42. Current replacement cost of system assets			19,357
43. Accumulated current cost depreciation of system assets			(9,272)
44. Written down current cost of system assets			<u>10,085</u>

Murrumbidgee Council

Notes to Special Schedules 3 and 5 for the period 13 May 2016 to 30 June 2017

Administration ⁽¹⁾

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

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

Engineering and supervision ⁽¹⁾

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes:

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

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

Murrumbidgee Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2017

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2016/17 Required maintenance ^a	2016/17 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings			236	571	23,654	34,564	9%	68%	21%	2%	0%
	Sub-total	–	–	236	571	23,654	34,564	9.0%	68.0%	21.0%	2.0%	0.0%
Other structures	Other structures			–	–	43	55			100%		0%
	Sub-total	–	–	–	–	43	55	0.0%	0.0%	100.0%	0.0%	0.0%
Roads	Sealed roads			1,448	911	–	–	5%	92%	2%	1%	
	Unsealed roads			–	1,115	–	–	4%	77%	19%		
	Bridges			–	–	3,011	6,444	8%	40%	52%		0%
	Footpaths			–	14	2,833	3,575	85%	2%	13%		0%
	Other road assets			–	–	3,449	4,850	4%		96%		0%
	Bulk earthworks			–	–	62,808	62,808	2%	90%	8%		0%
	Other			–	–	113,849	–					
	Sub-total	–	–	1,448	2,040	185,950	77,677	6.4%	76.2%	17.4%	0.0%	0.0%
Water supply network	Water supply network			751	738	8,091	16,601	5%	31%	49%	9%	6%
	Sub-total	–	–	751	738	8,091	16,601	5.0%	31.0%	49.0%	9.0%	6.0%
Sewerage network	Sewerage network			416	427	9,582	18,821	2%	36%	59%	3%	0%
	Sub-total	–	–	416	427	9,582	18,821	2.0%	36.0%	59.0%	3.0%	0.0%

Murrumbidgee Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2017 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2016/17 Required maintenance ^a	2016/17 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater drainage	–	–	117	17	5,382	9,420	30%	36%	27%	6%	1%
	Sub-total	–	–	117	17	5,382	9,420	30.0%	36.0%	27.0%	6.0%	1.0%
Open space/recreational assets	Swimming pools	960	960	115	154	690	1,705	34%			66%	0%
	Open space/recreational areas	–	–	–	–	620	1,111	48%	6%	27%	19%	0%
	Sub-total	960	960	115	154	1,310	2,816	39.5%	2.4%	10.7%	47.5%	0.0%
	TOTAL – ALL ASSETS	960	960	3,083	3,947	234,012	159,954	8.3%	61.3%	26.8%	2.9%	0.7%

Notes:

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

Infrastructure asset condition assessment 'key'

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

Murrumbidgee Council

Special Schedule 7 – Report on Infrastructure Assets (continued)
for the period 13 May 2016 to 30 June 2017

\$ '000	Amounts 2017	Indicator 2017
Infrastructure asset performance indicators * consolidated		
1. Infrastructure renewals ratio		
Asset renewals ⁽¹⁾	2,713	41.04%
Depreciation, amortisation and impairment	6,611	
2. Infrastructure backlog ratio		
Estimated cost to bring assets to a satisfactory standard	960	0.54%
Net carrying amount of infrastructure assets	178,833	
3. Asset maintenance ratio		
Actual asset maintenance	3,947	1.28
Required asset maintenance	3,083	

Notes

* All asset performance indicators are calculated using the asset classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Murrumbidgee Council

Special Schedule 7 – Report on Infrastructure Assets (continued)
for the period 13 May 2016 to 30 June 2017

\$ '000	Water 2017	Sewer 2017	General ⁽¹⁾ 2017
Infrastructure asset performance indicators by fund			
1. Infrastructure renewals ratio			
Asset renewals ⁽²⁾	6.76%	2.64%	75.46%
Depreciation, amortisation and impairment			
2. Infrastructure backlog ratio			
Estimated cost to bring assets to a satisfactory standard	0.00%	0.00%	0.60%
Net carrying amount of infrastructure assets			
3. Asset maintenance ratio			
Actual asset maintenance	0.98	1.03	1.45
Required asset maintenance			

Notes

- (1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.
- (2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Murrumbidgee Council

Special Schedule 8 – Permissible Income Calculation

for the year ended 30 June 2018

\$'000		Calculation 2017/18	Calculation 2017/18	Calculation 2017/18	Calculation 2017/18
			Former Jerilderie Shire Council	Former Murrumbidgee Shire Council	Total
Notional general income calculation ⁽¹⁾					
Last year notional general income yield	a		2,036	1,955	3,991
Plus or minus adjustments ⁽²⁾	b		–	–	–
Notional general income	c = (a + b)		<u>2,036</u>	<u>1,955</u>	<u>3,991</u>
Permissible income calculation					
Special variation percentage ⁽³⁾	d		0.00%	0.00%	0.00%
Or rate peg percentage	e		1.50%	1.50%	1.50%
Or crown land adjustment (incl. rate peg percentage)	f		0.00%	0.00%	0.00%
Less expiring special variation amount	g		–	–	–
Plus special variation amount	h = d x (c – g)		–	–	–
Or plus rate peg amount	i = c x e		31	29	60
Or plus Crown land adjustment and rate peg amount	j = c x f		–	–	–
Sub-total	k = (c + g + h + i + j)		<u>2,067</u>	<u>1,984</u>	<u>4,051</u>
Plus (or minus) last year's carry forward total	l		–	–	–
Less valuation objections claimed in the previous year	m		–	–	–
Sub-total	n = (l + m)		<u>–</u>	<u>–</u>	<u>–</u>
Total permissible income	o = k + n		<u>2,067</u>	<u>1,984</u>	<u>4,051</u>
Less notional general income yield	p		2,066	1,987	4,053
Catch-up or (excess) result	q = o – p		<u>1</u>	<u>(3)</u>	<u>(2)</u>
Plus income lost due to valuation objections claimed ⁽⁴⁾	r		–	–	–
Less unused catch-up ⁽⁵⁾	s		–	–	–
Carry forward to next year	t = q + r – s		<u>1</u>	<u>(3)</u>	<u>(2)</u>

Murrumbidgee Council

Special Schedule 8 – Permissible Income Calculation

for the year ended 30 June 2018

\$'000

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the NSW Government Gazette in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Special Schedule 8 in the financial data return (FDR) to administer this process.



Murrumbidgee Council



Operational Plan 2016-2017

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Message from the Administrator and Interim General Manager

Murrumbidgee Council's 2016-2017 Operational Plan continues the work that Murrumbidgee and Jerilderie Shire Council's staff and elected members have put into securing and providing the services the communities of Coleambally, Darlington Point and Jerilderie need to maintain their current level of community wellbeing.

Arguably Council's most fundamental role is the provision of infrastructure and associated services to the community. The 2016-2017 Operational Plan delivers on that charter, incorporating substantial and sustainable expenditure on the major asset classes of roads, bridges, water and sewer in 2016-2017.

Among the more than \$11.8 million worth of capital projects planned to be undertaken by Murrumbidgee Council in the coming financial year are the following significant actions:

➤ Reconstruction & Sealing Main Canal Road	€ 460 110
➤ Conargo Road Rehabilitation	€ 256 026
➤ Bencubbin Avenue Rehabilitation	€ 622 000
➤ Road Resealing, Resheeting & Rehabilitation	€ 1 297 022
➤ Roads to Recovery Programme	€ 2 272 766
➤ Culvert Replacements	\$ 80,000
➤ Hay Road Kerb & Gutter	\$ 85,000
➤ Kerb & Gutter Reconstruction	\$ 35,000
➤ Pedestrian Access Mobility Programme	\$ 35,200
➤ Footpath/Cycleway Construction	\$ 117,200
➤ Darlington Point Levee Upgrade	\$ 1,465,000
➤ Darlington Point Office Extension	\$ 120,000
➤ Coleambally Camping Access Road, Signage & Dump Point	\$ 11,500

The NSW Government provided the following information as a result of the merger proclamation. "To provide certainty to communities, the NSW Government's policy position is that rating structures and categories in place prior to the establishment of the new council will be maintained for a period of four years. The proclamation will require new councils to apply the rating structure, rating categories and sub-categories that applied in each former council area for 2015-16 in 2016-17. This ensures there are no changes to rate paths for the first year of the government's committed four-year rate path freeze for new councils."

Accordingly, the former Jerilderie Shire ratepayers will incur a 10% Special Rate Variation as was approved prior to the merger.

Council is also looking at measures to further spread the word about our

community and some of the wonderful projects and events that are held within the Coleambally, Darlington Point and Jerilderie townships through our involvement with Riverina Regional Tourism and the Riverina Localist program. This initiative provides potential visitors and investors with information and advice about what this region has to offer.

With a view to attracting and supporting industry and business operators to the shire, Council will continue to work collaboratively with local industries to identify means and assist in securing external grant funds to grow the agricultural and value adding businesses currently operating within the Shire. In so doing, we will be actively encouraging, promoting and facilitating the sustainable development of the Shire.

Contained within the Operational Plan is the expenditure of the \$5 million Implementation Funds provided by the NSW State Government to facilitate the merger of the former two councils.

The merger will include significant work on harmonising and defining levels of service, carry out workplace change, and provide efficient communication facilities. It is expected that there will be significant surplus funds from this \$5M unspent on implementation, these funds will be added to the Stronger Communities Funds.

In addition, the NSW State Government has provided Council with the \$10 million Stronger Communities Fund. This fund has been established by NSW Government to help Council improve community infrastructure and services.

The fund includes an allocation of \$1 million to a community grant programme where local incorporated not-for-profit community groups can apply for up to \$50,000 for projects that build more vibrant, sustainable and inclusive local communities. The remainder of the fund is to be allocated to a major projects programme for larger scale priority infrastructure and services projects. Allocation of funds to specific projects will be from Local Representation Committee (LRC) recommendation.

In the coming 12-month period, Council will again go out to its community to help shape the strategic vision for the future. This process will assist the development of a new Community Strategic Plan to encompass the views and needs of those who reside in the newly created Murrumbidgee Council local government area.

Austin Evans
Administrator



Craig Moffitt
Interim General Manager



What are the key themes of these plans?

In order to achieve the vision for our shire to “preserve and enhance the lifestyle of our communities by encouraging, promoting and facilitating the sustainable development of the Shire” we have set objectives which will drive the actions that Council takes and the decisions it makes over the next eighteen years. The strategic objectives are classified by the following themes:

Our People

To achieve enhanced well-being and quality of life for our people Murrumbidgee Council needs to offer services and activities to support an active lifestyle within a safe and connected community.

These services include open space, parks and gardens, recreational areas, pools, library services, community centres, halls and cultural events.

Medical services are critical to our community and whilst the provision of these services is not the Council’s responsibility, Council must do all in its power to ensure that a range of health and community services are available to all.

All programs and services are provided to ensure availability to ALL in the community including families, young people, Aboriginal, aged and people with a disability.

Our Economy

A strong economy is important to ensure the wellbeing of our people and sustain us into the future. As well as Economic goals in this Plan Murrumbidgee Council will develop a separate Economic Development Strategy to focus on the key issues including employment opportunities, support for existing and developing businesses and affordable housing.

The shire has a diverse range of economic and investment opportunities including agricultural, horticultural, manufacturing and tourism.

Our Environment

The community expect Murrumbidgee Council to act as guardians of our natural environment ensuring promotion of a shared understanding of land us whilst also identifying and protecting flora and fauna and habitat corridors.

Infrastructure is the foundation of all our activities, whether that be roads and bridges, public parks, community buildings or water and sewer facilities.

Council needs to ensure the maintenance and continuous improvement of existing and future infrastructure.

As custodians of these community assets Council must ensure responsible asset management and replacement programs are in place to safeguard our future.

Leadership

This theme is about ensuring strong leadership shire wide (not just in Council), good governance and active community participation in decision making processes.

These four themes underpin the work that Murrumbidgee Council carries out in providing the services its community needs as well as its role in advocating

on a range of other matters to improve and enhance our region. These guiding principles, developed following extensive community consultation, are the basis for Council's activities throughout the term of the Community Strategic Plan as well as the service delivery included within the Murrumbidgee Shire Council Operational Plan 2016-17.

Murrumbidgee Council Operational Plan 2016-2017

OUR PEOPLE

Capital Projects 2016-2017

Description of Works	2016-2017 Budget \$	Responsibility	Quadruple Bottom Line			
			Env	Soc	Eco	Civ
CWA Park Play Equipment Shelter	40,000	Community Infrastructure & Sustainability (MSC)		★		Deferred
Coleambally Squash Courts Upgrade	53,000	Community Infrastructure & Sustainability (MSC)		★		Deferred
Coleambally No 1 Oval Dressing Sheds Upgrade	10,000	Community Infrastructure & Sustainability (MSC)		★		Complete
Coleambally No 1 Oval Stadium Air-Conditioner	8,000	Community Infrastructure & Sustainability (MSC)		★		Deferred
Darlington Point Shire Hall Upgrade	25,000	Community Infrastructure & Sustainability (MSC)		★		Deferred
Coleambally Community Hall – Replace Steps	3,500	Community Infrastructure & Sustainability (MSC)		★		Complete
Darlington Point Oval Future Upgrade	10,000	Community Infrastructure & Sustainability (MSC)		★		Deferred

Description of Works	2016-2017 Budget \$	Responsibility	Quadruple Bottom Line			
			Env	Soc	Eco	Civ
Library Equipment and Resources	12,000	Finance Manager (JSC)		★		On Target
Library Equipment and Resources	6,000	Corporate Performance & Community (MSC)		★		Complete
Doctor's Residence Upgrade	45,000	Community Infrastructure & Sustainability (MSC)		★	★	★
South Coree Hall Upgrades	5,000	Manager of Development (JSC)		★		Complete
Furniture & Fittings – Medical Centre	1,000	Manager of Development (JSC)	★	★	★	
TOTAL	\$218,500					

OUR ECONOMY

Capital Projects 2016-17

Description of Works	2016-17 Budget \$	Responsibility	Quadruple Bottom Line			
			Env	Soc	Eco	Civ
Free Camping & Dump Point Signage	6,500	Community Infrastructure & Sustainability (MSC)				Deferred
Restoration of Police Stables	25,000	Manager of Development (JSC)				Deferred
TOTAL	\$31,500					

OUR ENVIRONMENT

Capital Projects 2016-2017

Description of Works	2016-2017 Budget \$	Responsibility	Quadruple Bottom Line			
			Env	Soc	Eco	Civ
Footpath Renewals	20,000	Community Infrastructure & Sustainability (MSC)		★		Complete
Footpath/Cycleway Construction	97,200	Director of Technical Services (JSC)		★		Deferred
Bridge Replacement	110,000	Director of Technical Services (JSC)	★	★	★	Deferred
K&G Renewal	35,000	Community Infrastructure & Sustainability (MSC)	★	★		Complete
Mains Replacement Program - Coleambally	40,000	Community Infrastructure & Sustainability (MSC)	★	★		Redirected
Mains Replacement Program – Darlington Point	50,000	Community Infrastructure & Sustainability (MSC)	★	★		Redirected
Investigate Effluent Re-use Scheme – Darlington Point	40,000	Community Infrastructure & Sustainability (MSC)	★	★		Deferred
Darlington Point Sewer Pump Outflow Telemetry	50,000	Community Infrastructure & Sustainability (MSC)	★	★		Deferred

Description of Works	2016-2017 Budget \$	Responsibility	Quadruple Bottom Line			
			Env	Soc	Eco	Civ
Sealing Section Main Canal Road	460,119	Community Infrastructure & Sustainability (MSC)				Complete
Bitumen Resealing Programs (combined rural and urban roads)	250,000	Director of Technical Services (JSC)				Complete
Replacement of Water Mains	20,000	Director of Technical Services (JSC)				Deferred
Sewer Mains	30,000	Director of Technical Services (JSC)				Deferred
Sewer Pump Replacement	12,000	Director of Technical Services (JSC)				Deferred
Roads to Recovery Programme	1,480,485	Director of Technical Services (JSC)				On Target
Gravel Resheeting	201,571	Director of Technical Services (JSC)				Complete
Conargo Road Rehabilitation	856,086	Community Infrastructure & Sustainability (MSC)				Deferred
Rural Sealed - Bitumen Reseal	400,000	Community Infrastructure & Sustainability (MSC)				Complete
Rural Sealed - Culvert Replacement	80,000	Community Infrastructure & Sustainability (MSC)				Deferred

Description of Works	2016-2017 Budget \$	Responsibility	Quadruple Bottom Line			
			Env	Soc	Eco	Civ
Rural Unsealed - Gravel Resheeting	109,559	Community Infrastructure & Sustainability (MSC)			Complete	
Rural Unsealed - Roads to Recovery	500,000	Community Infrastructure & Sustainability (MSC)			On Target	
Bencubbin Ave - Pavement Rehabilitation	688,000	Community Infrastructure & Sustainability (MSC)			Deferred	
Water Meters (Residences – Darlington Point)	1,000	Community Infrastructure & Sustainability (MSC)				
Water Main/Dead End Link Ups – Darlington Point	30,000	Community Infrastructure & Sustainability (MSC)				N/A
Reserve Water Tank Replacement/Repair – Darlington Point	90,000	Community Infrastructure & Sustainability (MSC)			Deferred	
Investigate/Design Aerator Chlorinator – Darlington Point	90,000	Community Infrastructure & Sustainability (MSC)			Deferred	
Darlington Point Water Tower Internal Coating	100,000	Community Infrastructure & Sustainability (MSC)			Deferred	
Water Meters (Residences – Coleambally)	1,000	Community Infrastructure & Sustainability (MSC)				N/A

Description of Works	2016-2017 Budget \$	Responsibility	Quadruple Bottom Line			
			Env	Soc	Eco	Civ
Darlington Point Levee Upgrade	1,465,000	Community Infrastructure & Sustainability (MSC)				On Target
Coleambally Cemetery Concrete Plinths	5,000	Community Infrastructure & Sustainability (MSC)				Deferred
Darlington Point Cemetery – Sealing	22,000	Community Infrastructure & Sustainability (MSC)				Deferred
Coleambally Cemetery Toilet	10,000	Community Infrastructure & Sustainability (MSC)				Deferred
Regional Road upgrades and reseals		Director of Technical Services (JSC)				On Target
TOTAL	\$7,861,103					

LEADERSHIP

Capital Projects 2016-17

Description of Works	2016-2017 Budget \$	Responsibility	Quadruple Bottom Line				
			Env	Soc	Eco	Civ	
IT Hardware	10,000	Corporate Performance & Community (MSC)					Complete
IT Hardware	5,000	Finance Manager (JSC)					Complete
Computer System Upgrade	50,000	Finance Manager (JSC)					Not Required
Construction Plant and light vehicles	924,000	Director of Technical Services (JSC)					On Target
Public Works Plant	675,000	Community Infrastructure & Sustainability (MSC)					On Target
Darlington Point Office Extension	120,000	Community Infrastructure & Sustainability (MSC)					Deferred
Coleambally Office Verandah	50,000	Community Infrastructure & Sustainability (MSC)					Deferred
Darlington Point Depot Redevelopment/ Workshop Pit Floor	10,000	Community Infrastructure & Sustainability (MSC)					Reassigned
TOTAL	\$1,844,000						

FORECAST STATEMENT OF FINANCIAL PERFORMANCE

	SOUTH 2016/17	NORTH 2016/17	CONSOLIDATED 2016/17
REVENUES FROM ORDINARY ACTIVITIES			
Rates & Annual Charges	\$2,671,642	\$2,591,643	\$5,263,285
User Charges & Fees	\$1,960,953	\$1,147,995	\$3,108,948
Investment Revenues	\$186,188	\$393,202	\$579,390
Grants & Contributions - Operating	\$7,169,919	\$5,835,599	\$13,005,518
Other Revenues	\$126,578	\$254,623	\$381,201
Profit from Disposal of Assets	\$26,096	\$0	\$26,096
Total Revenues from Ordinary Activities before Capital Grants	<u>\$12,141,376</u>	<u>\$10,223,062</u>	<u>\$22,364,438</u>
EXPENSES FROM ORDINARY ACTIVITIES			
Employee Costs	\$3,358,872	\$2,976,055	\$6,334,927
Materials & Contracts	\$4,296,637	\$4,168,219	\$8,464,856
Borrowing Costs	\$33,957	\$0	\$33,957
Depreciation & Amortisation	\$2,644,276	\$2,241,991	\$4,886,267
Other Expenses	\$796,671	\$856,684	\$1,653,355
Loss from Disposal of Assets	\$26,096	\$0	\$26,096
Total Expenses from Ordinary Activities	<u>\$11,156,509</u>	<u>\$10,242,949</u>	<u>\$21,399,458</u>
Surplus/(Deficit) from Ordinary Activities before Capital Grants	<u>\$984,867</u>	<u>(\$19,887)</u>	<u>\$964,980</u>
Capital Grants & Contributions	\$1,611,114	\$3,047,752	\$4,658,866
NET SURPLUS/(DEFICIT) FOR YEAR	<u>\$2,595,981</u>	<u>\$3,027,865</u>	<u>\$5,623,846</u>

MURRUMBIDGEE COUNCIL

OPERATIONAL PLAN 2016/2017

APPENDIX 1

DETAILED PERFORMANCE BY FUNCTION

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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

GOVERNANCE & ADMINISTRATION

Governance

Operating Income

- -

Operating Expenses (1531)

MAYORAL ALLOWANCE		24,867
COUNCILLORS FEES		68,364
TRAVELLING & SUBSISTENCE		5,830
DELEGATES EXPENSES		3,498
LGNSW FEES		14,703
CONFERENCES SEMINARS & TRAINING		6,190
COUNCILLOR DEVELOPMENT PROGRAM		2,200
ELECTION EXPENSES		25,000
BINDING OF COUNCIL MINUTES		583
11361341 BUILDING M & R - COUNCIL CHAMBERS	3,674	
11361451 CLEANING - COUNCIL CHAMBERS		
SPECIFIC MAINTENANCE		
11960236 DONATIONS - SECTION 554 COUNCILLOR DETERMINED	2,000	
CONTRIBUTION TO CONSTITUTIONAL RECOGNITION		
11961446 CIVIC RECEPTIONS	250	
11961448 150TH CELEBRATIONS		
11961451 CLEANING COUNCIL CHAMBER	3,167	
11961561 CONFERENCES & SEMINARS	2,536	
11961563 CONFERENCES & SEMINARS - OTHER	500	
11961996 SECTION 536 DONATIONS	-	
11962171 ELECTION EXPENSES - COSTS OF ELECTIONS	18,000	
11962421 PROFESSIONAL DEVELOPMENT - COUNCILLORS	5,000	
11963026 MAYORAL ALLOWANCE	25,109	
11963068 MEETINGS - ROC	150	
11963071 MEMBERS FEES SECTION 29A	80,519	
11963621 PRESENTATIONS TO STAFF	1,061	
11963622 PRESENTATIONS TO GUESTS	500	
11964561 SUBSCRIPTION - LG & SHIRES ASSOCIATIONS	18,507	
11964621 SUNDRY EXPENSES - COUNCILLORS	100	
11964701 SUSTENANCE ETC - MEETINGS	2,536	
11964751 TELEPHONE	100	
11964861 TRAVEL & SUSTENANCE - COUNCILLORS	17,103	
Total Operating Expenses	180,812	151,235

Allocated Expenses (1532)

10136004 ALLOCATED INSURANCE - GOVERNANCE	7,655	
11961750 DEPRECIATION - CHAMBERS	2,800	
10116003 ALLOCATED OVERHEAD	5,886	
Total Allocated Expenses	16,341	-

Operating Surplus/(Deficit)

(197,153) (151,235)

Capital Income

- -

Capital Expenses

17437531 Furniture & Fittings - for Councillors

Total Capital Expenses

- -

Capital Surplus/(Deficit)

- -

Net Surplus/(Deficit)

(197,153) (151,235)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Administration

Operating Income (1510)

SECTION 603 CERTIFICATES		4,000
SUNDRY ADMIN INCOME		10,000
CLERICAL ASSISTANCE - RURAL FINANCIAL COUNSELLOR		10,561
COMMUNITY SERVICES ADMIN		14,082
BENDIGO BANK COMMISSION		20,000
NEW COUNCIL MERGER IMPLEMENTATION FUND GRANT	2,500,000	2,500,000
10040038 APPRENTICESHIP/TRAINEEESHIP SUBSIDY		
10040040 GRANTS FUNDS - LOCAL GOVERNMENT REFORM FUND		
10040044 CONTRIBUTIONS - MERGER BUSINESS CASE		
10040114 CERTIFICATES - SECTION 735A	100	
10040116 CERTIFICATES - SECTION 603	3,183	
10040148 COMMISSION BANKING AGENCY	9,548	
10040210 COUNCIL CHAMBERS HIRE	369	
10040248 FACSIMILE MESSAGES	37	
10040584 PHOTOCOPIER INCOME	977	
10040704 RENT OF DEPOT - COUNTRY ENERGY	11,156	
10040842 SUNDRY INCOME - ADMIN	2,122	
10040843 SUNDRY INCOME - ADMIN. GST FREE	596	
10040848 SUNDRY SALES & SERVICES	1,306	
Total Operating Income	<u>2,529,394</u>	<u>2,558,643</u>

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Operating Expenses (1511)		
ADMIN SALARIES		595,396
ADMIN ASSISTANCE - PREPARATION OF AFS		20,000
PROJECTS & PLANNING (IP & R)		10,000
ADMIN TRAVEL		15,796
ADMIN STAFF LEAVE ACCRUALS		64,218
VALUATION FEES		12,726
AUDIT FEES		18,358
INTERNAL AUDIT		8,442
BANK CHARGES		7,358
ASSET REVALUATION		21,855
LEGAL EXPENSES		5,464
OTHER SUBSCRIPTIONS & EXPENSES (INCL MVSG)		5,150
DONATIONS/CONTRIBUTIONS - MISC		2,251
COMMUNITY GRANTS		20,000
STUDENT SCHOLARSHIP		3,000
RAMROC MEMBERSHIP FEE		6,184
STAFF TRAINING COURSE FEES		41,200
TRAVEL & ACCOMMODATION		10,609
STAFF TRAINING		27,384
OH&S SAFETY TRAINING/EQUIPMENT		5,000
10041071 ADVERTISING	17,387	
10041161 ARCHIVING/DESTROYING COUNCIL RECORDS		
10041181 AUDIT FEES	19,570	
10041201 BAD DEBTS PROVISION		
10041221 BANK CHARGES - ACCOUNT KEEPING	4,362	
10041416 CASHIERS COIN ROUNDING		
10041420 COLLECTION COSTS	664	
10041561 CONFERENCES & SEMINARS	1,268	
10041566 CONSULTANTS EXPENSES	2,575	
10041570 COUNCIL NEWSLETTER	-	
10042436 FRINGE BENEFITS TAX		
10042721 UNWINDING PRESENT VALUE DISCOUNT		
10042725 BORROWING COSTS - DISCOUNTING INTEREST FREE LOAN		
10042826 LEGAL EXPENSES	4,776	
10044131 SALARIES & ALLOWANCES	406,176	
10044151 SALARIES - CASUAL & RELIEF		
10044411 STAFF REPLACEMENT EXPENSES		
10044421 STAFF TRAINING & OTHER COST - FINANCE	5,305	
10044431 STAFF TRAVEL EXPENSES	3,693	
10044436 STAFF UNIFORM SUBSIDY	1,061	
10044501 STAFF CONSUMABLES	2,320	
10044581 SUBSCRIPTIONS JOURNALS & PUBLICATIONS	3,090	
10044582 ECONOMIC DEVELOPMENT/PUBLIC RELATIONS		
10044621 SUNDRY EXPENSES		
10044936 VALUATION FEES	12,360	
10044951 VEHICLE RUNNING EXPENSES		
10045425 LOCAL GOVERNMENT REFORM FUND EXPENSES		
10045427 MERGER BUSINESS CASE		
10045936 REVALUATION COSTS		
13083015 MANAGEMENT FEES (W&S)	(71,625)	
10045430 MERGER IMPLEMENTATION COSTS	2,500,000	2,500,000
Total Administration Expenses	2,912,982	3,400,391
Allocated Expenses (1512)		
10041750 DEPRECIATION - ADMIN	36,000	
DEPRECIATION - OTHER		49,196
DEPRECIATION - COUNCIL OFFICES		22,000
10116001 ALLOCATED OTHER OVERHEADS	62,788	
10136001 ALLOCATED INSURANCE - ADMIN	18,288	
Total Allocated Expenses	117,076	71,196
Operating Surplus/(Deficit)	(500,664)	(912,944)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Capital Income (1513)		
DEPARTMENT OF HEALTH - CONTRIBUTIONS - COLEAMBALLY VERANDAH		13,000
17256604 Deferred Debtor Repayment - Tennis Club		
17256610 Deferred Debtor Repayment - Netball Club		
17437518 LAND SALES - MAHONGA STREET		
17437529 SALE OF WATER - SPORTS CLUB		
18618901 TRANSFER FROM RESERVES		180,000
		<u>193,000</u>
	-	
Capital Expenses (1515)		
17256604 ADVANCE TO TENNIS CLUB		
IT HARDWARE		10,000
DARLINGTON POINT OFFICE EXTENSION		120,000
COLEAMBALLY OFFICE VERANDAH		50,000
17437522 RECORDS STORAGE AREA		
17437525 Computers	5,000	
17437520 Computer System Upgrade	50,000	
17437523 Furniture & Fittings Purchases	1,000	
17437530 PURCHASE OF WATER - SPORTS CLUB		
17437740 Cashiers Security System		
17437790 TELEPHONE SYSTEM UPGRADE		
17437519 LAND PURCHASE/DEMOLITION - 39 JERILDERIE ST		
TRANSFER TO RESERVE		
17256610 DEFERRED DEBTOR - NETBALL CLUB		
Total Capital Expenses	<u>56,000</u>	<u>180,000</u>
Loan Repayments		
	-	-
Capital Surplus/(Deficit)	<u>(56,000)</u>	<u>13,000</u>
Net Surplus/(Deficit)	<u>(556,664)</u>	<u>(899,944)</u>

MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

**General Managers Department
Operating Income (1520)**

13060842 OUTSOURCING

Total Operating Income

_____ - _____ -

Operating Expenses (1521)

10041191 AWARD RESTRUCTURING COSTS

13061071 ADVERTISING

13061141 APPOINTMENT OF GENERAL MANAGER

13061561 CONFERENCES - SHIRES

1,126

13061563 CONFERENCE - OTHER

651

13062436 FRINGE BENEFIT TAX -GM

12,381

13063421 PROFESSIONAL DEVELOPMENT

1,126

13063631 PRINTING & STATIONERY

13064131 SALARIES & ALLOWANCES

269,587

13064421 STAFF TRAINING COSTS

1,268

13064431 STAFF TRAVEL EXPENSES

3,713

13064436 STAFF UNIFORM SUBSIDY

13064621 SUNDRY EXPENSES

13064751 TELEPHONE - CALLS & RENTALS

3,547

13064951 VEHICLE RUNNING EXPENSES

22,802

Total Operating Expenses

316,201

_____ -

Allocated Expenses (1522)

10116002 ALLOCATED OTHER OVERHEADS

15,697

10136002 ALLOCATED INSURANCE - GENERAL MANAGER

2,527

13061781 DEPRECIATION - OTHER

1,508

Total Allocated Expenses

19,732

_____ -

Operating Surplus/(Deficit)

(335,933)

_____ -

Capital Income

TRANSFER FROM RESERVE

_____ - _____ -

Capital Expenses

_____ - _____ -

Capital Surplus/(Deficit)

_____ - _____ -

Net Surplus/(Deficit)

(335,933)

_____ -

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

General Purpose Revenue Income (1530)		
GENERAL RATE IN THE \$		1,908,768
EXTRA CHARGES		15,299
PENSIONER CONCESSIONS (s575)		(13,785)
FINANCIAL ASSISTANCE GRANT		1,138,840
RURAL LOCAL ROADS GRANT		570,814
PENSIONER RATES SUBSIDY		7,582
INTEREST ON INVESTMENTS		280,000
TOWN IMPROVEMENT RATE - DARLINGTON POINT		33,325
ABANDONED RATES - DARLINGTON POINT		(2,569)
PENSIONER RATE SUBSIDY - DARLINGTON POINT		1,445
TOWN IMPROVEMENT RATE - COLEAMBALLY		16,564
ABANDONED RATES - COLEAMBALLY		(797)
PENSIONER RATE SUBSIDY - COLEAMBALLY		434
10040268 FINANCIAL ASSISTANCE GRANT (EQUALISATION COMPONENT)	1,344,167	
14930268 FINANCIAL ASSISTANCE GRANT (ROAD COMPONENT)	945,894	
12680408 INTEREST ON INVESTMENTS - BANK	165,000	
12680455 INTERNAL INTEREST - WATER & SEWER	(73,537)	
12680420 INTEREST AMORTISATION ON DISCOUNTED INVESTMENTS - SPORTING C	-	
12680450 PREMIUMS ON FINANCIAL TRANSACTIONS		
13260088 BUSINESS RATES - URBAN - CURRENT YEAR	83,257	
13260090 BUSINESS RATES - URBAN - MINIMUMS		
13260092 BUSINESS RATES - URBAN - PART YEAR		
13260246 EXTRA CHARGES RAISED	10,000	
13260252 FARMLAND RATES - CURRENT YEAR	1,817,440	
13260254 FARMLAND RATES - MINIMUMS		
13260256 FARMLAND RATES - PART YEAR		
13260576 PENSIONER REBATES - SUBSIDY	8,095	
13260580 PENSIONER REBATES - THIS YEAR	(14,454)	
13260644 RATES ABANDONED - BUSINESS - URBAN		
13260652 RATES ABANDONED - FARMLAND		
13260664 RATES ABANDONED - RESIDENTIAL - URBAN		
13260712 RESIDENTIAL RATES - RURAL - CURRENT YEAR	17,975	
13260714 RESIDENTIAL RATES - RURAL - MINIMUMS		
13260724 RESIDENTIAL RATES - URBAN - CURRENT YEAR		
13260726 RESIDENTIAL RATES - URBAN - MINIMUMS	117,761	
13260728 RESIDENTIAL RATES - URBAN - PART YEAR		
13260732 RESIDENTIAL RATES - URBAN - PREVIOUS YEARS		
13260801 STORMWATER MANAGEMENT SERVICE CHARGE	10,875	
Total Income	4,432,473	3,955,920
Net Surplus/(Deficit)	4,432,473	3,955,920

**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

**Insurance Clearing
Income**

12640403 INSURANCE CLAIM PAYMENTS
12645712 INSURANCE CLAIMS -

Total Income

-	-
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Expenses (1541)

10132681 INSURANCE PREMIUM - FIDELITY GUARANTEE
10132701 INSURANCE PREMIUM - PROFESSIONAL INDEMNITY
10132711 INSURANCE PREMIUM - PUBLIC LIABILITY
10132716 INSURANCE PREMIUM - RISK MANAGEMENT FEE
UNTAKEN SIC LEAVE
JOURNEY INJURY COVER
10132718 INSURANCE PREMIUM - PROPERTY
10132719 INSURANCE - CONTRACT WORKS
10132720 INSURANCE - CASUAL HIRERS LIABILITY
10132721 INSURANCE - PERSONAL ACCIDENT
10132722 INSURANCE - CONSTRUCTION INSURANCE
11962686 INSURANCE PREMIUMS - MEMBERS ACCIDENT

3,158	4,960
15,858	21,974
79,014	80,741
	1,319
	1,053
80,682	
-	
3,016	
2,125	2,099

Total Expenses

183,853	112,146
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Allocated Expenses (1542)

10136000 INSURANCE ALLOCATION

(183,853)

Total Allocated Expenses

(183,853)	-
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Net Surplus/(Deficit)

-	(112,146)
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Overhead Clearing Income (1550)		
10040550 INSURANCE SUBSIDIES & REBATES-	5,000	8,430
Total Income	5,000	8,430
Expenses (1551)		
INFORMATION TECHNOLOGY EXPENSES		68,842
COMPUTER REPAIRS & MAINTENANCE		16,883
PHOTOCOPIER MAINTENANCE		16,232
OTHER EQUIPMENT		4,307
ADVERTISING		10,129
PRINTING & STATIONERY		8,745
POSTAGE		5,480
TELEPHONE		41,110
OFFICE SECURITY CHARGES		874
SUNDRY EXPENSES		7,830
LOCAL-E SUBSCRIPTIONS		3,863
CLEANING - CONTRACTORS		19,070
CLEANING - MATERIALS		515
BUILDING MAINTENANCE & REPAIRS		29,708
10043851 RATES & CHARGES	2,390	
11364961 WATER CHARGES	261	
10042241 EQUIPMENT MAINTENANCE & REPAIRS	1,126	
10042720 INTERNET - LOCAL E WEBSITE	1,060	
10111341 BUILDING M&R - OFFICE BUILDING	9,132	
SPECIFIC MAINTENANCE - PAINTING		
10111451 CLEANING	32,228	
10111506 COMPUTER CONSUMABLES	2,612	
10111511 COMPUTER EQUIPMENT EXPENSES	58,714	
10111521 COMPUTER INTERNET FEE	5,219	
10112191 ELECTRICITY	21,855	
10112811 OPERATING LEASE RENTALS	7,956	
10113811 LEASE RENTAL - COMPUTER SYSTEM		
10113591 POSTAGE	7,829	
10113631 PRINTING & STATIONERY	28,139	
10114001 RISK MANAGEMENT COST	5,000	
10114211 SECURITY EXPENSES		
10114751 TELEPHONE	17,691	
Total Expenses	201,212	233,588
Allocated Expenses (1552)		
10116000 OVERHEAD ALLOCATION	(196,212)	
Total Allocated Expenses	(196,212)	-
Operating Surplus/(Deficit)	-	(225,158)
Capital Income		
18616916 TRANSFER FROM RESERVES		
Capital Expenses		
18616916 TRANSFER TO RESERVES		
Net Surplus/(Deficit)	-	(225,158)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

**On Cost Clearing
Income(1560)**

10040182 CONTRIBUTION TO LONG SERVICE LEAVE

Total Income

-	-
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02. Expenses (1561)

Expenses(1561)

WORKERS COMP INSURANCE		121,753
SUPERANNUATION		268,158
HEALTH - HEARING CHECKS ETC		6,556
ONCOSTS CHARGED ON RTA WORKS		(67,803)
ONCOSTS CHARGED ON NOXIOUS PLANTS		(15,959)
OUTDOOR STAFF UNIFORMS		6,753
FRINGE BENEFITS TAX		2,000
OPERATIONAL STAFF PUBLIC HOLIDAYS		46,589
OPERATIONAL STAFF LEAVE ACCRUALS		166,533
10092115 ANNUAL LEAVE	210,000	
10092135 LONG SERVICE LEAVE	54,000	
10092145 WORKERS COMP	125,000	
10092155 SICK LEAVE	91,000	
10092165 OTHER LEAVE		
10092175 MATERNITY LEAVE		
10093321 ONCOST (CR) WAGES	(1,009,903)	
10093721 PUBLIC HOLIDAYS	117,000	
10095031 WORKERS COMPENSATION INCENTIVES		
10154631 SUPERANNUATION - FUTUREPLUS - ACCUMULATION SCHEME	201,000	
10154633 SUPERANNUATION - RICHARD MORRISS/A CHICK		
10154636 SUPERANNUATION - D NEESEN		
10154637 SUPERANNUATION - E MARKS		
10154638 SUPERANNUATION - AUSTRALIAN SUPER		
10154641 SUPERANNUATION - DEFINED BENEFIT SCHEME	201,000	
12002581 HEALTH COSTS	1,721	
14391571 CONSULTATIVE COMMITTEE COSTS	1,306	
14393296 OH & S COMMITTEE COSTS	920	
15334461 STORES & MATERIALS UNALLOCATABLE (PP & E)	6,956	

Total Expenses

-	534,580
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Operating Surplus/(Deficit)

-	(534,580)
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Capital Income

18616910 TRANSFER FROM RESERVES

Capital Expenses

18616910 TRANSFER TO RESERVES

	50,000
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Net Surplus/(Deficit)

-	(584,580)
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

**Disposal Of Fixed Assets
Income (1570)**

10040612 PROFIT/LOSS ON SALE OF ASSETS - ADMINISTRATION
12720612 PROFIT ON SALE OF ASSETS - INDUSTRIAL LAND
12760612 PROFIT ON SALE OF ASSETS - RESIDENTIAL LAND
13580612 PROFIT ON SALE OF ASSETS - PUBLIC WORKS PLANT

26,096

Total Income

26,096

-

Expenses (1571)

10042923 LOSS ON SALE OF ASSETS - ADMINISTRATION
12002923 LOSS ON SALE OF ASSETS - ENGINEERING
12502923 LOSS ON DISPOSAL OF CAR
12762923 LOSS ON SALE OF ASSETS - RESIDENTIAL LAND
13582923 LOSS ON SALE OF ASSETS - PUBLIC WORKS PLANT

26,096

Total Expenses

26,096

-

Net Surplus/(Deficit)

-

-

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Engineering Admin		
Operating Income (1600)		
TRAINEE ALLOWANCES		2,500
12000466 LEASEBACK CONTRIBUTIONS	3,358	21,589
Total Operating Income	3,358	24,089
Operating Expenses (1601)		
TECHNICAL SERVICES SALARIES		452,909
CONT. TO ROAD SAFETY OFFICER		4,546
TECHNICAL SERVICES OFFICE EXPENSES		8,652
TRAVELLING		77,584
TECHNICAL SERVICES STAFF LEAVE ACCRUALS		52,039
RISK SIGNAGE		5,000
LESS PAYABLE BY - DOMESTIC WASTE MANAGEMENT		(11,385)
LESS PAYABLE BY - DARLINGTON POINT WATER SUPPLY		(70,250)
LESS PAYABLE BY - COLEAMBALLY WATER SUPPLY		(70,250)
LESS PAYABLE BY - DARLINGTON POINT SEWERAGE FUND		(37,500)
LESS PAYABLE BY - COLEAMBALLY SEWERAGE FUND		(37,500)
12001071 ADVERTISING - OFFICE ADMINISTRATION	2,000	
12001511 COMPUTER EQUIPMENT MAINTENANCE AND REPAIR	2,000	
12001561 CONFERENCES & SEMINARS - ENGINEERS	492	
12002811 OPERATING LEASE EXP - PLAN PRINTER	4,700	
12002231 ENGINEERING INSTRUMENTS MAINTENANCE & REPAIR	3,913	
12002436 FRINGE BENEFIT TAX	28,139	
12003015 MANAGEMENT FEE (W & S)	(55,286)	
12003020 PROJECT MANAGEMENT FEE	(97,420)	
12003271 OFFICE EXPENSES - OFFICE ADMINISTRATION	2,122	
12004131 SALARIES & ALLOWANCES - OFFICE ADMINISTRATION	366,917	
CONTRIBUTION TO ROAD SAFETY OFFICER		
12004356 SOFTWARE LICENCES	17,000	
12004396 STAFF FUNCTIONS	1,157	
12004421 STAFF TRAINING COSTS - ENGINEERING	29,837	
12004431 STAFF TRAVELLING		
12004581 SUBSCRIPTIONS JOURNALS & PUBLICATIONS	2,000	
12004751 TELEPHONE	3,824	
12004951 VEHICLE RUNNING EXPENSES	35,821	
Total Operating Expenses	347,216	373,845
Allocated Expenses (1602)		
10116050 ALLOCATED OVERHEADS - ENG. ADMIN	68,674	
10136050 ALLOCATED INSURANCE - ENG. ADMIN	50,481	
12001781 DEPRECIATION	1,300	10,000
Total Allocated Expenses	120,455	10,000
Operating Surplus/(Deficit)	(464,313)	(359,756)
Capital Income		
	-	-
Capital Expenses (1605)		
17437533 ENGINEERING OFFICE EQUIPMENT	2,000	
17437533 ENGINEERING OFFICE EQUIPMENT		
	2,000	-
Capital Surplus/(Deficit)	(2,000)	-
Net Surplus/(Deficit)	(466,313)	(359,756)

MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

**Environmental Services Admin
Operating Income (1610)**

13060842 OUTSOURCING

Total Operating Income

- -

Operating Expenses (1611)

12502436 FRINGE BENEFIT TAX
12504131 SALARIES
12504138 PROFESSIONAL DEVELOPMENT (CERTIFIERS)
12504271 OFFICE EXPENSES
12504421 TRAINING
12504431 STAFF TRAVEL EXPENSES
12504751 TELEPHONE
12504826 LEGAL EXPENSES
12504951 VEHICLE RUNNING EXPENSES

8,442
236,468
1,000
1,268
2,652
1,268
1,093
1,093
21,218

Total Operating Expenses

274,502 -

Allocated Expenses (1612)

10116051 ALLOCATED OVERHEADS - DES ADMIN
10136051 ALLOCATED INSURANCE - DES ADMIN
12501750 DEPRECIATION - DES ADMIN

35,318
5,904
2,100

Total Allocated Expenses

43,322 -

Operating Surplus/(Deficit)

(317,824) -

Capital Income

- -

Capital Expenses (1615)

17437527 COMPUTER - DES

2,000
2,000 -

Capital Surplus/(Deficit)

(2,000) -

Net Surplus/(Deficit)

(319,824) -

**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Depots

Operating Income (4020)

15290842 SUNDRY INCOME - MRE DEPOT

2,532

Total Operating Income

2,532

-

Operating Expenses (4021)

DEPOT - OPERATIONS

27,364

15273851 RATES & CHARGES - WORKS DEPOT

1,853

15274621 SUNDRY EXPENSES - COREEN ST DEPOT

1,957

15274751 TELEPHONE

4,715

15291341 BUILDING MAINTENANCE & REPAIR - MRE DEPOT

3,799

15291451 CLEANING - DEPOT

15292131 SALARIES & WAGES - DEPOT

70,570

15292921 LOAN INSTALMENTS - INTEREST - Depot

15293121 MINOR WORKSHOP EQUIPMENT PURCHASE

8,000

15293851 RATES & CHARGES - MRE SITE

2,087

15294621 SUNDRY EXPENSES - NOXIOUS WEEDS

15313121 MINOR WORKSHOP EQUIPMENT PURCHASES

15313851 RATES & CHARGES - COONONG STREET DEPOT

1,592

15331341 BUILDING M & R - COONONG ST DEPOT

3,000

15331451 CLEANING - DEPOT

5,473

15332461 F & F - M & R - COONONG ST DEPOT

9,268

15332486 GAS - COONONG ST DEPOT

391

15333121 MINOR WORKSHOP EQUIPMENT PURCHASE

15333311 ON COSTS (CR) - STORES

15333316 ON COSTS (CR) - VOUCHERS

15334211 SECURITY EXPENSES

1,268

15334431 STAFF TRAVEL EXPENSES - COONONG ST DEPOT

4,453

15334456 STORES & MATERIALS UNACCOUNTABLE

15334961 WATER CHARGES

522

15335071 WORKSHOP CLEANING - COONONG ST DEPOT

3,913

15372191 ELECTRICITY - COONONG ST DEPOT

7,878

15372241 WORKSHOP MAINTENANCE & HOUSEKEEPING

23,369

Total Operating Expenses

154,108

27,364

Allocated Expenses (4022)

15271781 DEPRECIATION - WORKS DEPOT

-

15371781 DEPRECIATION - WORKSHOP

35,002

11,000

15292661 INSURANCE - MRE DEPOT

52

15312661 INSURANCE - COONONG ST DEPOT

7,148

15372661 INSURANCE - COREEN ST

93

42,295

11,000

Operating Surplus/(Deficit)

(193,871)

(38,364)

Capital Income

-

-

Capital Expenses (4025)

DARLINGTON POINT DEPOT REDEVELOPMENT

5,000

WORKSHOP PIT FLOOR

5,000

17437758 PALETTE RACKING

-

17437759 AIR CONDITIONER REPLACEMENT

-

17437794 COMMUNICATIONS TOWER

17437793 COVER OVER WASHDOWN BAY

40,000

40,000

10,000

Capital Surplus/(Deficit)

(40,000)

(10,000)

Net Surplus/(Deficit)

(233,871)

(48,364)

MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Plant Clearing		
Operating Income (4200)		
13580227 DIESEL FUEL REBATE	53,399	50,000
13580588 PLANT HIRE - INCOME	1,464,500	1,100,000
13580842 SUNDRY INCOME - PLANT		
13583306 ON COSTS (CR) PLANT	-	
Total Operating Income	1,517,899	1,150,000
Operating Expenses (4201)		
13581151 APPRENTICE ATTENDING TECH	15,000	
13582456 FUELS & OILS		
13582661 INSURANCE		
13583561 PLANT RUNNING EXPENSES	905,267	650,000
13583561 PLANT RUNNING EXPENSES	44,037	
13583562 PLANT RUNNING EXPENSES - REGISTRATION		
Total Operating Expenses	964,304	650,000
Allocated Expenses (4202)		
13581781 DEPRECIATION - PLANT	455,000	450,000
PROPOSED LOAN 164 INTEREST		
PROPOSED LOAN 165 INTEREST		
Total Allocated Expenses	455,000	450,000
Operating Surplus/(Deficit)	98,595	50,000
Capital Income (4203)		
17437580 SALE OF LIGHT VEHICLES	173,000	
17437580 SALE OF HEAVY VEHICLES	47,000	
17437581 SALE OF CONSTRUCTION PLANT	25,000	112,000
18616924 TRANSFER FROM RESERVE LOAN FUNDING		563,000
	245,000	675,000
Capital Expenses (4205)		
17437585 PURCHASE OF LIGHT VEHICLES	289,000	
17437585 PURCHASE OF HEAVY VEHICLES	330,000	
17437586 PURCHASE OF CONSTRUCTION PLANT	290,000	675,000
17437650 WORKSHOP EQUIPMENT	-	
17437651 PURCHASE OF SMALL PLANT	15,000	
18616917 TRANSFER TO RESERVE (CC 4207)		450,000
	924,000	1,125,000
Loan Repayment (4206)		
PROPOSED LOAN 164 REPAYMENT		
PROPOSED LOAN 165 REPAYMENT		
	-	-
Capital Surplus/(Deficit)	(679,000)	(450,000)
Net Surplus/(Deficit)	(580,405)	(400,000)

MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

PUBLIC ORDER & SAFETY

Animal Control

Operating Income (2000)

ANIMAL REGO, FEES & FINES		9,000
11480392 DOG IMPOUNDING FEES	651	
11480694 DOG REGISTRATION FEES	1,306	
11480842 SUNDRY INCOME - DOG CONTROL		
14450596 POUND FEES, DRIVING CHARGES		
14450764 SALE OF ANIMALS		
Total Operating Income	1,957	9,000

Operating Expenses (2001)

COMPANION ANIMAL CONTROL		17,868
CATTLE STRAYING		604
11482641 IMPOUNDING & CONTROL EXPENSES	8,481	
11483601 POUND MAINTENANCE & WORKING EXPENSES	651	
14452641 IMPOUNDING & CONTROL EXPENSES - STOCK	3,913	
14453601 POUND MAINTENANCE & WORKING EXPENSES	651	
Total Operating Expenses	13,696	18,472

Allocated Expenses (2002)

14451781 DEPRECIATION	200	
	200	-

Operating Surplus/(Deficit)

(11,939)	(9,472)
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Capital Income

-	-
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Capital Expenses

17437643 FENCE AROUND STOCK POUND		
17437644 REMOVE OLD LOADING RACE		
-	-	

Capital Surplus/(Deficit)

-	-
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Net Surplus/(Deficit)

(11,939)	(9,472)
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MURRUMBIDGEE COUNCIL
 CONSOLIDATED OPERATIONAL PLAN 2016/17
 DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Emergency Services		
Operating Expenses (2011)		
VRA EXPENSES		1,000
STATE EMERGENCY SERVICES CONTRIBUTION		4,466
14414611 CONTRIBUTION TO EMERGENCY MANAGEMENT NSW	11,817	
14414621 SUNDRY EXPENSES - SES		
Total Operating Expenses	<u>11,817</u>	<u>5,466</u>
Allocated Expenses		
DEPRECIATION		<u>10,000</u>
Net Surplus/(Deficit)	<u>(11,817)</u>	<u>(15,466)</u>

MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

Fire Control	
Operating Income (2020)	
BUSH FIRE FUND B & C REFUND	60,674
PROGRAM CHARGES REFUND	33,281
11080070 BUSHFIRE GRANT	127,308
11080072 BUSHFIRE PREVENTION	10,000
11080075 DONATION TO BUSHFIRE SERVICES	
11080208 SUNDRY INCOME	
11080696 RENT OF FIRE STATION	
Total Operating Income	137,308
Operating Expenses (2021)	
BUSH FIRE FUND CONTRIBUTION	136,016
BUSH FIRE EQUIPMENT MAINT & EXP	60,907
APZ & FIRE TRAILS	15,000
10684836 TRAINING	5,562
10524441 STATIONS & SHEDS	
11002191 ELECTRICITY	6,228
11002421 TRAINING COSTS RFS	
11002661 INSCE VEHICLES	
11002662 INSCE BUILDINGS	2,534
11004755 VOLCALL EXPENSES	7,268
11004756 TELEPHONE - CHARGES	7,540
11005470 VEHICLE - SERVICE & INSPECTIONS	1,093
11005471 VEHICLE - REPAIRS	40,978
11005490 RADIOS M & R	1,093
11005441 STATIONS M & R	7,103
11005570 FUEL & OILS	13,113
11005580 OTHER M & R	3,278
11005590 FIRE SUPPRESSION	
11081611 CONTRIBUTION TO DEPARTMENT OF BUSHFIRE SERVICES	109,273
11081621 CONTRIBUTION TO NSW FIRE BRIGADES	20,731
11081622 RFS MID MURRAY ZONE EXPENSES	31,333
11083338 ISSUES TO BRIGADES FROM STORE	
Total Operating Expenses	257,127
Allocated Expenses (2022)	
10116004 ALLOCATED OVERHEAD	7,848
11001750 DEPRECIATION - BUSH FIRE CONTROL	6,500
	14,348
Operating Surplus/(Deficit)	(134,167)
Capital Income (2023)	
11080701 RFS GRANT FUNDING	-
	-
Capital Expenses (2025)	
17437401 BUSHFIRE STATION - BOOROOBANILLY	
17437402 BUSHFIRE STATION - YOOROBLA	
17437403 BUSHFIRE STATION - SOUTH COREE	
17437404 BUSHFIRE STATION - NYORA	
17437405 BUSHFIRE STATION - BOLTON	
17437410 BUSHFIRE STATION - JERILDERIE	
17437425 EMERGENCY AIR STRIP	
	-
Capital Surplus/(Deficit)	-
Net Surplus/(Deficit)	(134,167)

**MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

HEALTH

Health & Food Control

Operating Income (3000)

HEALTH INSPECTION FEES		1,500
12520398 FOOD PREMISE INSPECTIONS	5,027	
12520420 FOOD SAFETY TRAINING		
12520546 ON-SITE SEWERAGE MANAGEMENT FEES		
12520809 SEWERAGE - APPLICATION FEES		
12520909 WATER SUPPLY - APPLICATION FEE		
12520968 WATER SAMPLE TESTING		
Total Operating Income	<u>5,027</u>	<u>1,500</u>

Operating Expenses (3001)

ADMIN & HEALTH WAGES		38,022
HEALTH TRAVELLING		13,824
SUNDRY EXPENSES		1,639
HEALTH LEAVE ACCRUALS		3,975
12523271 OFFICE EXPENSES		
12523324 ON-SITE SEWERAGE MANAGEMENT	-	
12523325 TRADE WASTE POLICY		
12524131 SALARIES & ALLOWANCES		
12524421 STAFF TRAINING COSTS - HEALTH		
12524581 SUBSCRIPTIONS JOURNALS ETC		
12524621 SUNDRY EXPENSES		
12522420 FOOD SAFETY TRAINING		
12522411 FOOD PREMISE SURVEILLANCE	5,027	
Total Operating Expenses	<u>5,027</u>	<u>57,460</u>

Net Surplus/(Deficit)

	<u>-</u>	<u>(55,960)</u>
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MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

Medical Services	
Operating Income (3010)	
13100842 SUNDRY INCOME - MEDICAL SERVICE	
13100696 RENT - MEDICAL SERVICE	6,609
Total Operating Income	<u>6,609</u> -
Operating Expenses (3011)	
13101341 BUILDING M&R MEDICAL SERVICES	3,500
13104851 RATES & CHARGES - MEDICAL CENTRE	1,178
13102661 INSURANCE MEDICAL CENTRE	979
13104171 SALARIES - INCOME GUARANTEE	
13104506 IT SUPPORT	1,000
13104510 PROVISION OF TEMPORARY OFFICES	
13104621 SUNDRY EXPENSES	
Total Operating Expenses	<u>6,657</u> -
Allocated Expenses (3012)	
13101781 DEPRECIATION - MEDICAL SERVICES	7,000
Total Allocated Expenses	<u>7,000</u> -
Operating Surplus/(Deficit)	<u>(7,048)</u> -
Capital Income	
13100336 GRANTS MEDICAL - RURAL DOCTORS	-
TRANSFER FROM RESERVES	
	<u>-</u> -
Capital Expenses	
17437671 MEDICAL CENTRE EXTENSION	-
17437672 COMPUTER EQUIPMENT - SERVER	
17437672 FURNITURE & FITTINGS - MEDICAL CENTRE	1,000
TRANSFER TO RESERVES	
	<u>1,000</u> -
Capital Surplus/(Deficit)	<u>(1,000)</u> -
Net Surplus/(Deficit)	<u>(8,048)</u> -

**MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

ENVIRONMENT

Noxious Plants

Operating Income (3020)

13120540 NOXIOUS WEEDS/PEST GRANT	20,000	25,397
13120541 MANAGEMENT OF LINEAR RD RESERVE	-	
13120542 BOXTHORN CONTROL PROGRAMME - MCMA	-	
13120543 NOXIOUS WEEDS GRANT - CROWN LAND		
13120604 PRIVATE SPRAYING		
13120842 SUNDRY INCOME NOXIOUS WEEDS	-	500
Total Operating Income	20,000	25,897

Operating Expenses (3021)

DESTRUCTION OF PLANTS		68,366
INSPECTORS LEAVE ACCRUALS		4,216
RIVERINA PROJECT OFFICER CONTRIBUTION		2,575
DESTRUCTION OF PESTS		1,101
13121071 ADVERTISING	450	
13121841 DESTRUCTION OF BOXTHORN	3,376	
13121851 DESTRUCTION OF GALVANISED BURR	2,252	
13121866 DESTRUCTION OF HOREHOUND	6,190	
13121871 DESTRUCTION OF JOHNSON'S GRASS	225	
13121876 DESTRUCTION OF KHAKI WEED	1,688	
13121881 DESTRUCTION OF NOOGOORA BURR	170	
13121906 DESTRUCTION OF SILVERLEAF	2,252	
13121907 DESTRUCTION OF SILVERLEAF - RETREAT ROADS		
13121911 DESTRUCTION OF SPINY BURR GRASS	6,190	
13121916 DESTRUCTION OF SPINY EMEX		
13121921 DESTRUCTION OF ST JOHNS WORT	562	
13121922 ST JOHNS WORT - RETREAT ROADS		
13121923 ST JOHNS WORT - EXTENSION ACTIVITIES		
13121946 DESTRUCTION OF WEEDS - CROWN LAND		
13121940 DESTRUCTION OF SAGITTARIA		
13121951 DESTRUCTION OF XANTHIUM - BATHURST BURR	9,736	
13123256 OCCUPATIONAL MEDICAL TESTS		
13123491 PLANT & EQUIPMENT MAINTENANCE		
13123711 PROTECTIVE CLOTHING & SAFETY EQUIPMENT		
13122321 FIELD INSPECTIONS	21,385	
13122656 INSPECTIONS & REPORTS	22,885	
13124331 SIGNS MAINTENANCE		
13124421 STAFF TRAINING COSTS - NOXIOUS WEEDS	1,126	
13124621 SUNDRY EXPENSES	732	
DESTRUCTION OF PESTS		
PROJECT OFFICER CONTRIBUTION		
13124626 BOXTHORN MANAGEMENT PROGRAMME - MCMA		
13124630 MCMA ADMINISTRATION COSTS		
13124756 TELEPHONE CHARGES	754	
13124970 WESTERN RIVERINA NOXIOUS WEEDS ADVISORY COMMITTEE - EXPENSES		
13144621 SUNDRY EXPENSES		
Total Operating Expenses	79,973	76,258

Allocated Expenses (3022)

13121771 DEPRECIATION - NOXIOUS WEEDS PLANT	900	515
	900	515

Operating Surplus/(Deficit)

	(60,873)	(50,876)
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Capital Income

TRANSFER FROM RESERVE	-	-
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Capital Expenses

17437534 CAPITAL PURCHASES NOXIOUS WEEDS	2,000	
TRANSFER TO RESERVE		
	2,000	-

Capital Surplus/(Deficit)

	(2,000)	-
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Net Surplus/(Deficit)

	(62,873)	(50,876)
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**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Environment Protection		
Operating Income (3220)		
FLOOD STUDY FUNDING		95,833
12020239 ENVIRONMENTAL CONTRIBUTION		
12020855 GRANT - LEP DEVELOPMENT		
12020857 GRANT - FLOODPLAIN MANAGEMENT PROGRAMME		
12020859 GRANT - PLANNING REFORM PROGRAMME		
12020250 FINES & PENALTIES RECEIVED		
15211205 MURRAY LOCAL LAND SERVICES GRANT		
15211200 GRANT GILBERT ROAD TREE PLANTATION		
Total Operating Income	<u>-</u>	<u>95,833</u>
Operating Expenses (3221)		
12021976 STATE OF ENVIRONMENT REPORT		
LEVEE BANK MAINTENANCE		3,534
DARLINGTON POINT FLOOD STUDY		115,000
LEVEE BANK - DRAINAGE OUTLET GATES		5,250
12022816 LEP/DCP EXPENSES		
12022700 URBAN FLOOD STUDY		
15211256 BERRIQUIN LAND & WATER MANAGEMENT PLAN		
15211265 NEWELL HIGHWAY TREE PLANTATION		
15211266 CONNECTED CORRIDORS PROJECT		
15211280 PROPERTY PROTECTION - 51 COREEN ST		
15211260 GILBERT ROAD TREE PLANTATION		
Total Operating Expenses	<u>-</u>	<u>123,784</u>
Capital Income (3223)		
LEVEE REHABILITATION GRANT		1,302,223
TRANSFER FROM RESERVES		182,777
Total Capital Income	<u>-</u>	<u>1,485,000</u>
Capital Expenses (3225)		
DARLINGTON POINT LEVEE UPGRADE		1,465,000
TRANSFER TO RESERVES		
	<u>-</u>	<u>1,465,000</u>
Net Surplus/(Deficit)	<u>-</u>	<u>(7,951)</u>

**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Solid Waste Management	
Operating Income (3200)	
HOUSEHOLD GARBAGE SERVICE	101,052
HOUSEHOLD RECYCLING SERVICE	88,931
OTHER INCOME - BIG BIN SALES	2,200
PENSIONER SUBSIDY	7,924
PENSIONER CONCESSIONS	(14,291)
12240568 PENSIONER REBATES - CURRENT YEAR DWM	(10,580)
12240576 PENSIONER REBATES - SUBSIDY	5,938
12240888 VACANT LAND CHARGES-DOMESTIC	855
12240904 WASTE SERVICE CHARGES-DOMESTIC	71,553
GARBAGE SERVICE - INDUSTRIAL	1,995
COMMERCIAL WASTE ANNUAL CHARGES	11,718
COMMERCIAL WASTE RECYCLING CHARGES	11,718
TIPPING FEES	12,043
DRUM MUSTER REIMBURSEMENT	2,000
12280008 ADDITIONAL BIN SALES	
12280888 VACANT LAND CHARGES - BUSINESS	2,160
12260905 ONSITE SEWERAGE MANAGEMENT INCOME	
12280904 WASTE SERVICE CHARGES - BUSINESS	25,620
12320864 TIPPING FEES - BUILDING/DEMOLITION WORKS	
12320866 TIPPING FEES - COMMERCIAL/INDUSTRIAL	2,060
Total Operating Income	97,606
Operating Expenses (3201)	
HOUSEHOLD GARBAGE - PURCHASE BIG BINS	2,000
HOUSEHOLD GARBAGE - COLLECTION	125,719
HOUSEHOLD GARBAGE - ADMINISTRATION CHARGE	9,360
HOUSEHOLD GARBAGE - DISPOSAL COSTS	41,041
HOUSEHOLD GARBAGE - REHAB	2,000
COMMERCIAL WASTE - REHAB	14,076
COMMERCIAL WASTE - ADMINISTRATION CHARGE	2,025
COMMERCIAL WASTE - COLLECTION	14,423
COMMERCIAL WASTE - DISPOSAL COSTS	6,406
DRUM MUSTER EXPENSES	2,000
12243181 MURRAY ROC/RIVROC STRATEGY	
12243341 REPAIRS & MAINTENANCE - MGB	500
12243431 PAYMENTS TO CONTRACTOR - PICKUPS - GARBAGE COLLECTION	29,658
12244611 SUNDRY COLLECTION EXPENSES	
12324801 TIP WORKING EXPENSES	41,200
12324802 COMMON TIP WORKING EXPENSES	3,000
12324851 RATES & CHARGES - TIP	450
Total Operating Expenses	74,808
Allocated Expenses (3202)	
12241791 DEPRECIATION - OTHER EQUIPMENT	2,800
	2,800
Operating Surplus/(Deficit)	19,998
Capital Income	
TRANSFER FROM RESERVES	
12020854 GRANT	
	-
Capital Expenses (3205)	
17437566 WASTE - COMMON LANDFILL	
17437642 TREE PLANTING	
17437742 BIG BINS	1,000
17437743 SITE OFFICE - DWM	
17437775 FENCING OF TIP	
17437777 CONSTRUCTION OF NEW PIT/ROADWORKS	
18616915 TRANSFER TO RESERVES	
Total Capital Expenses	1,000
Capital Surplus/(Deficit)	(1,000)
Net Surplus/(Deficit)	18,998

**MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

**Street Cleaning
Operating Expenses**
14214621 STREET SWEEPING EXPENSES

20,874 32,995

Net Surplus/(Deficit)

(20,874) **(32,995)**

MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

Drainage & Stormwater Management		
Operating Expenses		
CLEAR REPAIR & MAINTAIN DRAINAGE STRUCTURES		15,563
Total Operating Expenses	<u>-</u>	<u>15,563</u>
Allocated Expenses		
14891838 DEPRECIATION - STORMWATER	<u>40,400</u>	<u>88,000</u>
	40,400	88,000
Operating Surplus/(Deficit)	<u>(40,400)</u>	<u>(103,563)</u>

**MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

COMMUNITY SERVICES & EDUCATION

Community Services

Operating Income (3100-3110-3120)

DARLINGTON POINT - MEALS ON WHEELS CONTRIBUTION		1,500
COLEAMBALLY MEALS ON WHEELS CONTRIBUTION		1,500
RESPIRE DAY CARE		2,000
MULTI SERVICE OUTLET		111,193
COMMUNITY TRANSPORT CONTRIBUTIONS		50,000
HOME MODIFICATIONS GRANT COMPONENT		136,554
HOME MODIFICATIONS CONTRIBUTIONS		10,000
11320401 CWA DROUGHT RELIEF GRANT		
11320450 SALE OF SHED FOR HACC VEHICLE		
11320501 INTERNATIONAL WOMENS DAY GRANT		1,000
11320804 SENIOR CITIZENS WEEK GRANT		1,000
11320805 AGE FRIENDLY COMMUNITY GRANT		
11320810 MONASH DINNER INCOME	4,500	
11320842 SUNDRY INCOME - SCHOOL HOLIDAY ACTIVITIES		
15770332 YOUTH WEEK ACTIVITIES GRANT	1,230	1,000
15770335 YOUTH MENTAL HEALTH GRANT		
15770842 SUNDRY INCOME - YOUTH WEEK		
Total Operating Income	5,730	315,747

Operating Expenses (3101-3111-3121-3131)

DARLINGTON POINT - MEALS ON WHEELS SALARY		19,351
COLEAMBALLY - MEALS ON WHEELS SALARY		19,357
RESPIRE DAY CARE - DARLINGTON POINT		21,000
RESPIRE DAY CARE - COLEAMBALLY		15,500
COMMUNITY TRANSPORT - SALARY		131,495
HOME MODIFICATIONS - SALARY		106,044
10344621 AUSTRALIA DAY	1,247	
11321031 ADMINISTRATION EXP		
11322251 EXP SECTION 356		
11324132 SPONSORSHIP CSU ACCOMMODATION		
11324133 LIFE EDUCATION CENTRE		
11324134 MONASH EDUCATION SCHOLARSHIP	2,000	
11324221 SENIOR CITIZENS WEEK EXPENSES	2,500	2,000
11324225 AGE FRINEDLY COMMUNITY GRANT EXPS		
11324230 MONASH DINNER EXPENSES	4,500	
11324351 SOCIAL/COMMUNITY PLAN	1,000	
11324355 CONTRIBUTION TO NSWFB FOR SHED		
11324621 SUNDRY EVENTS - COMMUNITY SERVICES	810	
11324650 DROUGHT RELIEF EXPENSES		
11324655 INTERNATIONAL WOMENS DAY EXPENSES		1,000
CENTENARY/SESQUICENTENNIAL CELEBRATIONS		
DARLINGTON POINT PRE SCHOOL		2,700
YOUTH SERVICES EXPENDITURE		1,000
15775121 YOUTH WEEK ACTIVITIES	2,460	
15775125 YOUTH MENTAL HEALTH PROGRAMME		
Total Operating Expenses	14,517	319,447

Allocated Expenses (3112)

PRE SCHOOL DEPRECIATION		3,500
11324781 DEPRECIATION - AGED CARE	6,500	
	6,500	3,500

Net Surplus/(Deficit)

	(15,287)	(7,200)
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Capital Income

18616916 TRANSFER FROM RESERVES

06. Capital Expenses

RENOVATIONS TO POWELL ST FIRE SHED

18616916 TRANSFER TO RESERVES

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Net Surplus/(Deficit)

	(15,287)	(7,200)
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
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SOUTH	NORTH
2016/17	2016/17

HOUSING & COMMUNITY AMENITIES

Housing

Operating Income (3230)

11920696 RENT - HOUSING	9,360	30,975
COUNCIL SHOPS & SURGERY RENTAL		47,633
COLEAMBALLY RADIO MAST RENTAL		16,438
GRAZING LEASES/CLOSED ROAD RENTALS		13,053
COLEAMBALLY TOWN IMPROVEMENT - LEASE RENTALS		20,236
COLEAMBALLY TOWN IMPROVEMENT - LEASE CONVERSIONS		5,000
13280704 RENTS & FEES	7,000	
Total Operating Income	16,360	133,335

Operating Expenses (3231)

11523851 RATES & CHARGES - 22 BUNYOLA BOULEVARDE		
11563851 RATES & CHARGES - 9 GOOLGUMBLA ESPLANADE	1,788	
11683851 RATES & CHARGES - 1 KOONGARA CRESCENT	1,684	
11763851 RATES & CHARGES - 67 MAHONGA STREET - DOCTORS RESIDENCE	1,174	
11773851 RATES & CHARGES - 1 BUNDOORA AVE	1,684	
11803851 RATES & CHARGES - 2 MUNDOORA MEWS	1,663	
11881341 BUILDING M & R - DWELLING SHOWGROUNDS ROAD		
13281341 BUILDING MAINTENANCE & REPAIR	15,000	17,646
SPECIFIC MAINTENANCE - PAINTING		
13282661 INSURANCE	5,768	
SHOPS/OFFICE MAINTENANCE		16,917
COLEAMBALLY RADIO TOWER MAINTENANCE		2,364
OTHER LAND/BUILDINGS MAINTENANCE		2,732
COLEAMBALLY TOWN IMPROVEMENT - BLOCK CONVERSION COSTS		1,000
13283851 RATES & CHARGES - OTHER LAND AND BUILDINGS	11,670	2,307
Total Operating Expenses	40,431	42,966

Allocated Expenses (3232)

DEPRECIATION - OTHER LAND AND BUILDINGS		25,000
13281781 DEPRECIATION - HOUSING	20,000	13,000
	20,000	38,000

Operating Surplus/(Deficit)

	(44,071)	52,369
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Capital Income

LOAN INCOME		
TRANSFER FROM RESERVES		
17437506 SALE OF RESIDENTIAL PROPERTIES		
	-	-

Capital Expenses

DOCTORS RESIDENCE UPGRADE		45,000
BANKSIA CT BATHROOM/ENSUITE REFURBISHMENT		50,000
17437611 CONSTRUCTION OF RESIDENTIAL DWELLING		
17437572 CAPITAL WORKS FOR DWELLINGS-MAHONGA ST		
TRANSFER TO RESERVES		
	-	
	-	95,000

Loan Repayments

18255932 LOAN NO 147	-	
18255937 PROPOSED LOAN	-	
18255938 LOAN NO 156	-	
	-	

Capital Surplus/(Deficit)

	-	(95,000)
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Net Surplus/(Deficit)

	(44,071)	(42,631)
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**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Public Cemeteries		
Operating Income (3240)		
13690112 CEMETERY FEES	12,668	24,761
Total Operating Income	<u>12,668</u>	<u>24,761</u>
Operating Expenses (3241)		
13691436 CEMETERY MAINTENANCE	3,428	27,125
13692806 LAWN CEMETERY MAINTENANCE	20,874	
Total Operating Expenses	<u>24,302</u>	<u>27,125</u>
Allocated Expenses (3242)		
13691781 DEPRECIATION CEMETERIES	300	4,000
	<u>300</u>	<u>4,000</u>
Operating Surplus/(Deficit)	<u>(11,934)</u>	<u>(6,364)</u>
Capital Income	-	-
Capital Expenses (3245)		
DARLINGTON POINT CEMETERY SEALING		22,000
COLEAMBALLY CEMETERY - PLINTHS		5,000
COLEAMBALLY CEMETERY - TOILET		10,000
17437540 LAWN CEMETERY EXTENSION		
17437744 PLINTH		
	-	<u>37,000</u>
Capital Surplus/(Deficit)	-	<u>(37,000)</u>
Net Surplus/(Deficit)	<u>(11,934)</u>	<u>(43,364)</u>

**MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

Public Conveniences		
Operating Expenses (3251)		
13891341 BUILDING M & R - PUBLIC TOILETS	4,000	
13891341 SPECIFIC MAINTENANCE - PUBLIC TOILETS		
13891451 CLEANING - PUBLIC TOILETS	30,404	19,106
13892191 ELECTRICITY	2,466	
13892661 INSURANCE	618	
13894251 SEWER BLOCKAGES	1,000	
13894941 VANDALISM		
13891851 RATES & CHARGES 63 JERILDERIE ST	1,716	
13894961 WATER CHARGES	1,044	
Total Operating Expenses	41,248	19,106
Allocated Expenses (3252)		
13891781 DEPRECIATION - PUBLIC TOILETS	2,700	3,090
Total Allocated Expenses	2,700	3,090
Operating Surplus/(Deficit)	(43,948)	(22,196)
Capital Income		
13890840 GRANT FUNDING - DEPT TRANSPORT		
13890841 GRANT FUNDING - HERITAGE		
Total Capital Income	-	-
Capital Expenses		
17437557 PUBLIC TOILETS	-	-
Capital Surplus/(Deficit)	-	-
Net Surplus/(Deficit)	(43,948)	(22,196)

MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Street Lighting		
Operating Income (4080)		
14570870 STREET LIGHTING SUBSIDY	21,000	10,000
Total Operating Income	21,000	10,000
Operating Expenses (4081)		
14572191 STREET LIGHTING ELECTRICITY	47,787	19,402
DARLINGTON POINT TOWN IMPROVEMENT STREET LIGHTING		15,190
COLEAMBALLY TOWN IMPROVEMENT STREET LIGHTING		18,016
Total Operating Expenses	47,787	52,608
Net Surplus/(Deficit)	(26,787)	(42,608)

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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Town Planning

Operating Income (3260)

11440024 DEVELOPMENT - ADVERTISING FEES	784	
11440119 CERTIFICATES - SECTION 149	3,913	15,000
11440148 COMMISSION - PLAN FIRST & LS LEVY	67	
11440218 DEVELOPMENT APPLICATIONS - APPLICATION FEES	7,316	12,000
11440219 DEVELOPMENT - COMPLYING DEVELOPMENT CERTIFICATE	4,244	
11440224 DEVELOPMENT APPLICATIONS - RETURNS		
11440238 DRAINAGE DIAGRAMS	522	
11440512 LOCAL APPLICATIONS		
11440832 DEVELOPMENT - SUBDIVISION APPLICATIONS	391	
11440833 CERTIFICATES - CONSTRUCTION SUBDIVISION		
11440834 DEVELOPMENT - SUBDIVISION CERTIFICATE	97	
11440842 SUNDRY INCOME - DEVELOPMENT CONTROL		
Total Operating Income	17,334	27,000

Operating Expenses (3261)

TOWN PLANNING SALARIES		75,605
TOWN PLANNING LEGAL COSTS		5,000
SUNDRY EXPENSES		3,278
TOWN PLANNING TRAVEL		9,944
TOWN PLANNING LEAVE ACCRUALS		7,858
11441071 ADVERTISING	784	
11441561 CONFERENCES & SEMINARS		
11441566 CONSULTANTS EXPENSES - DEVELOPMENT CONTROL		
11442826 LEGAL EXPENSES		
11444131 SALARIES & ALLOWANCES		
11444421 STAFF TRAINING		
11443271 OFFICE EXPENSES - PLANNING		
02. Total Operating Expenses	784	101,685

06. Operating Surplus/(Deficit)

	16,550	(74,685)
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MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

RECREATION & CULTURE

Museums

Operating Income (3300)

15250320 GRANT - MUSEUMS ADVISOR PROGRAMME

-

15250321 CONTRIBUTION - MUSEUM UPGRADE

Total Operating Income

-

Operating Expenses (3301)

15251191 ELECTRICITY - WILLOWS

1,600

15251341 BUILDING M & R - MUSEUMS

2,500

15251451 CLEANING - MUSEUMS

15252541 GROUNDS & LANDSCAPE MAINTENANCE - WILLOWS

15252661 INSURANCE

2,200

15252760 TELEPHONE & INTERNET COSTS

800

15253851 RATES & CHARGES - WILLOWS

1,906

15254961 WATER CHARGES

10

15254200 STRATEGIC PLAN - WILLOWS

15254250 MUSEUM ADVISOR CONSULTANT

Total Operating Expenses

9,016

-

Allocated Expenses (3302)

15251781 DEPRECIATION - WILLOWS

2,700

Total Allocated Expenses

2,700

-

Operating Surplus/(Deficit)

(11,716)

-

Capital Income

15250325 GRANT - MUSEUMS (RLCIP)

TRANSFER FROM RESERVES

-

-

Capital Expenses

17437697 KITCHEN UPGRADE - MUSEUM

17437745 MUSEUM AUTOMATIC WATERING SYSTEM

TRANSFER TO RESERVES

-

-

01. Capital Surplus/(Deficit)

-

-

Net Surplus/(Deficit)

(11,716)

-

MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Public Halls		
Operating Income (3320)		
13730360 HALL - HIRE CHARGES	5,305	3,000
13730368 HALL - SETTING UP/CLEANING CHARGE	500	
Total Operating Income	5,805	3,000
Operating Expenses (3321)		
13731341 BUILDING MAINTENANCE & REPAIR - PUBLIC HALLS	15,000	28,190
13731341 BUILDING MAINTENANCE & REPAIR - SPECIFIC		
13731342 DEMOLITION OF RSL HALL		
13731451 CLEANING - PUBLIC HALLS	22,573	
13732191 ELECTRICITY - PUBLIC HALLS	3,247	
13732486 GAS - PUBLIC HALLS	1,306	
13732551 HALL ARRANGEMENTS	1,427	
13732661 INSURANCE	8,982	
13732966 MAINTENANCE & WORKING EXPENSES		
13732981 MAINTENANCE OF SERVICES		
13733851 RATES & CHARGES - PUBLIC HALLS	1,814	
13734961 WATER CHAGES - PUBLIC HALLS	1,650	
13773851 RATES & CHARGES - RSL HALL	1,791	
Total Operating Expenses	57,790	28,190
Allocated Expenses (3322)		
13731781 DEPRECIATION - PUBLIC HALLS	15,000	23,220
Total Allocated Expenses	15,000	23,220
Operating Surplus/(Deficit)	(66,985)	(48,410)
Capital Income (3323)		
13730850 GRANT INCOME - PUBLIC HALLS	80,000	
CONTRIBUTIONS INCOME		
TRANSFER FROM RESERVES		28,500
13730851 GRANT COREE HALL KITCHEN		
	80,000	28,500
Capital Expenses (3325)		
DARLINGTON POINT SHIRE HALL UPGRADE		25,000
COLEAMBALLY COMMUNITY HALL - REPLACE STEPS		3,500
COLEAMBALLY COMMUNITY HALL - TABLES (10)		3,800
17437746 FURNITURE PLANT & EQUIPMENT	75,000	
17437747 COREE HALL	5,000	
17437748 YAMMA HALL - REFURBISHMENT		
COREE HALL - REPLACE WINDOWS FLOORING & DOORS		
DEMOLITION OF RSL HALL		
TRANSFER TO RESERVES		
	80,000	32,300
Capital Surplus/(Deficit)	-	(3,800)
Net Surplus/(Deficit)	(66,985)	(52,210)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Public Library	
Operating Income (3330)	
LIBRARY SUBSIDY	14,592
LIBRARY SPECIAL GRANT	
12840456 INTERNET FEES	938
12840488 PER CAPITA SUBSIDY	2,971
12840485 TRAINEESHIP SUBSIDY	
12840500 RENTAL OF MULTI PURPOSE ROOM	596
12840842 SUNDRY INCOME - LIBRARY SERVICES	874
12840884 LIBRARY USER CHARGES (OVERDUE BOOKS)	218
Total Operating Income	5,597
Operating Expense (3331)	
12841071 ADVERTISING	
12841341 BUILDING M & R - COURTHOUSE LIBRARY	
12841341 BUILDING M & R - NEW LIBRARY	3,500
12841451 CLEANING - LIBRARY	5,464
12841511 COMPUTER EQUIPMENT MAINTENANCE & REPAIRS	1,306
12841666 CONTRIBUTION TO WRCL - ANNUAL SUBSIDY	20,050
12842191 ELECTRICITY - COURTHOUSE LIBRARY	
12842191 ELECTRICITY - NEW LIBRARY	8,048
12842486 GAS - COURTHOUSE LIBRARY	
12842661 INSURANCE	6,880
12842781 LANDSCAPE MAINTENANCE - LIBRARY	6,990
12842921 LOAN REPAYMENT - INTEREST	1,802
12843801 PURCHASE OF PERIODICALS	1,093
12843851 RATES & CHARGES - LIBRARY SERVICES	2,002
12844131 SALARIES & ALLOWANCES - LIBRARY SERVICES	52,892
12844421 STAFF TRAINING COSTS - LIBRARY	500
12844431 STAFF TRAVEL EXPENSES	614
12844621 SUNDRY EXPENSES	651
12844756 TELEPHONE - CHARGES - LIBRARY	2,349
12844760 INTERNET COSTS - LIBRARY	1,375
12844826 TOY LIBRARY CONTRIBUTION	
12844961 WATER CHARGES	66
Total Operating Expense	115,582
Allocated Expense (3332)	
12841741 DEPRECIATION - BUILDING	
12841781 DEPRECIATION - OTHER	34,000
Total Allocated Expense	34,000
Operating Surplus/(Deficit)	(143,985)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

	SOUTH	NORTH
	2016/17	2016/17
Capital Income (3333)		
12840484 LIBRARY - LOCAL SPECIAL PROJECTS GRANTS	12,000	6,000
12840486 REVITALISING LIBRARIES GRANT		
12840489 LIBRARY - RELOCATION GRANT	-	
12840495 CAPITAL CONTRIBUTIONS		
17437506 NETT PROCEEDS - SALE OF 48 JERILDERIE ST		
18616916 TRANSFER FROM RESERVES		
	<u>12,000</u>	<u>6,000</u>
Loan Income		
18255903 GENERAL LOAN INTERNAL		
	-	-
Capital Expenses (3335)		
LIBRARY EQUIPMENT & RESOURCES		6,000
17437509 FURNITURE & FITTINGS (SHELVING FOR ADDITIONAL AREA)		
17437510 GRANT EXPENDITURE	12,000	
17437512 RFID EQUIPMENT		
18616916 TRANSFER TO RESERVES		
	<u>12,000</u>	<u>6,000</u>
Loan Repayment (3336)		
18255904 GENERAL LOAN 159	28,500	
	<u>28,500</u>	-
Capital Surplus/(Deficit)	<u>(28,500)</u>	-
Net Surplus/(Deficit)	<u>(172,485)</u>	<u>(59,973)</u>

MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Swimming Pool		
Operating Income (3340)		
14650856 SWIMMING POOL FEES	7,926	7,500
14650860 SUNDRY INCOME - SWIMMING POOL		
LOAN INTEREST SUBSIDY		
Total Operating Income	<u>7,926</u>	<u>7,500</u>
Operating Expenses (3341)		
14651341 BUILDING MAINTENANCE & REPAIR - SWIMMING POOL	1,000	
14651071 ADVERTISING		
14651451 CLEANING		
14652191 ELECTRICITY - POOL	4,502	
14652541 GROUNDS & LANDSCAPE MAINTENANCE - POOL	7,433	
14652661 INSURANCE	2,132	
14652966 MAINTENANCE & WORKING EXPENSES - POOL	31,705	82,965
14652967 SPECIFIC MAINTENANCE - PAINTING OF POOL		
14653491 PLANT & EQUIPMENT MAINTENANCE	2,500	
14653581 POOL MAINTENANCE - PAINTING		
14653851 RATES & CHARGES - SWIMMING POOL	2,667	
14654131 SALARIES & ALLOWANCES		
14654421 STAFF TRAINING COSTS		
14654961 WATER CHARGES	6,823	
Total Operating Expenses	<u>58,762</u>	<u>82,965</u>
Allocated Expense (3342)		
Loan Interest Repayments		
14651781 DEPRECIATION - OTHER	39,000	20,000
	<u>39,000</u>	<u>20,000</u>
Operating Surplus/(Deficit)	<u>(89,836)</u>	<u>(95,465)</u>
Capital Income (3343)		
14650168 CONTRIBUTION		
14650300 GRANT FUNDING	960,000	
LOAN FUNDING		
18616916 TRANSFER FROM RESERV E		30,000
	<u>960,000</u>	<u>30,000</u>
Capital Expenses (3345)		
17437774 CHLORINE DOSING PLANT	-	
17437751 SAND FILTER LADDER	-	
17437752 FENCING & GATES	-	
17437753 AUTOMATIC SPRINKLER SYSTEM	-	
17437783 VACUUM PUMP - POOL	-	
17437630 SHADE SAILS	-	
17306360 SOLAR HEATING EQUIPMENT	-	
17437632 CAMERAS FOR POOL		
17437783 VACUUM - POOL		
17437788 RESTORATION OF EXISTING POOL	960,000	
18616916 TRANSFER TO RESERV E		
	<u>960,000</u>	<u>-</u>
Loan Repayments		
Proposed Loan Principal		
06. Capital Surplus/(Deficit)	<u>-</u>	<u>30,000</u>
Net Surplus/(Deficit)	<u>(89,836)</u>	<u>(65,465)</u>

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Sporting Grounds	
Operating Income (3350)	
RECREATION GROUNDS - USER CHARGES	2,139
COLY EQUESTRIAN CENTRE - RENTS	337
13440236 DONATIONS - RACECOURSE/SHOWGROUNDS	
13950360 RENTAL OF MANASH PARK FACILITIES	
13950842 SUNDRY INCOME - RACECOURSE/SHOWGROUND	2,400
Total Operating Income	2,400 2,476
Operating Expenses (3351)	
SPORTING GROUNDS MAINTENANCE	80,745
13401341 BUILDING M & R - MONASH PARK	4,000
13401341 BUILDING M & R - MONASH PARK - PAINTING/guttering	
13401350 DEMOLITION OF TOILET BLOCK	
13401451 CLEANING - MONASH PARK	806
13402191 ELECTRICITY - MONASH PARK	
13402241 EQUIPMENT MAINTENANCE & REPAIRS	1,000
13402541 GROUNDS & LANDSCAPE MAINTENANCE - MONASH PARK	20,657
13402661 INSURANCE	5,953
13402921 LOAN INSTALMENTS	
13402981 MAINTENANCE OF SERVICES	651
13403171 MOWING SPORTSFIELDS - MONASH PARK	15,292
13403851 RATES & CHARGES - MONASH PARK	2,667
13404961 WATER CHARGES - MONASH PARK	260
13441341 BUILDING M & R - RACECOURSE	2,800
13441451 CLEANING - RACECOURSE	3,592
13442191 ELECTRICITY	5,628
13442541 GROUNDS & LANDSCAPE MAINTENANCE - RACECOURSE	9,130
13442661 INSURANCE	4,635
13442981 MAINTENANCE OF SERVICES	651
13443151 MOWING OF PARKS & RESERVES - RACECOURSE	7,470
13443851 RATES & CHARGES - RACECOURSE/SHOWGROUND	2,177
13444961 WATER CHARGES - RACECOURSE	196
Total Operating Expenses	87,565 80,745
Allocated Expenses (3352)	
14371781 DEPRECIATION - OTHER	42,000 52,000
Total Allocated Expenses	42,000 52,000
Operating Surplus/(Deficit)	(127,165) (130,269)
Capital Income (3353)	
SPORT & REC GRANT/CONTRIBUTION	5,000
13400312 CAPEX GRANT	232,000
13400316 CONTRIBUTION - TOILET EXTENSIONS	
13400312 CAPEX GRANT - PLAYGROUND SOFTFALL	
13400316 CONTRIBUTIONS RECEIVED	
TRANSFER FROM RESERVES	10,000
	232,000 15,000
Capital Expenses (3355)	
COLEAMBALLY NO 1 OVAL - DRESSING SHEDS UPGRADE	10,000
COLEAMBALLY NO 1 OVAL - STADIUM AIR CONDITIONER	8,000
DARLINGTON POINT OVAL FUTURE UPGRADE	10,000
17437635 MONASH PARK - NEW ENTRY	
17437637 MONASH PARK PLAYGROUND SOFTFALL	
17437634 DISABLED TOILETS	
17437638 CAPITAL EXPENDITURE MONASH PARK	232,000
17437649 RACECOURSE CAPITAL EXPENDITURE	
17306391 RACECOURSE TEAROOMS BENCH	-
TRANSFER TO RESERVES	
	232,000 28,000
Capital Surplus/(Deficit)	- (13,000)
Net Surplus/(Deficit)	(127,165) (143,269)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Other Cultural Services

Operating Income (3360)

12560316 GRANTS FOR HERITAGE WORKS - Railway Station		
12560373 HERITAGE/MGF ADVISER GRANT	-	
12560374 REGIONAL ARTS GRANT		
12560375 HERITAGE RESTORATION GRANT		
12560376 HERITAGE STUDY GRANT		
12560842 HERITAGE - SUNDRY INCOME - HISTORY REWRITE		
12560848 SUNDRY INCOME - OPERA	-	
Total Operating Income	-	-

Operating Expenses (3361)

WESTERN RIVERINA ARTS PROJECT		3,739
AUSTRALIA DAY AMBASSADOR EXPENSES		600
DARLINGTON POINT AUSTRALIA DAY CELEBRATIONS		1,000
COLEAMBALLY AUSTRALIA DAY CELEBRATIONS		1,000
TIDDALIK WETLANDS RESTORATION		2,000
12562586 HERITAGE ADVISER PROGRAM	-	
12562591 HERITAGE COUNCIL WORKS - STATION MASTERS RES	-	
12562601 HERITAGE LOCAL FUND PROGRAM		
12562611 HISTORY REWRITE	-	
12562615 BUSHRANGERS & CONVICTS EXHIBITION		
12563191 ELECTRICITY - COURTHOUSE	637	
12563341 BUILDING M & R - COURTHOUSE	3,000	
12563486 GAS - COURTHOUSE	45	
12563661 INSURANCE - COURTHOUSE	2,441	
12563781 LANDSCAPING - COURTHOUSE	2,678	
12563851 RATES & CHARGES - COURTHOUSE	1,785	
12564961 WATER CHARGES - COURTHOUSE		
12564621 SUNDRY EXPENSES - OPERA	-	
12564622 DANCE WORKSHOPS		
12564625 CULTURAL & ENTERTAINMENT EVENTS	-	
10324366 SOUTH WEST ARTS		
11401701 CULTURAL PLAN		

Total Operating Expenses 10,586 8,339

Allocated Expenses (3362)

DEPRECIATION - BARWIDGEE WETLANDS		1,000
12564781 DEPRECIATION - HERITAGE BUILDINGS	2,500	
Total Allocated Expenses	2,500	1,000

Operating Surplus/(Deficit) (13,086) (9,339)

Capital Income (3363)

12560317 GRANTS FOR HERITAGE WORKS - POLICE STABLES	25,000	
12560318 GRANT - TELEGRAPH OFFICE RESTORATION		
12560376 CONTRIBUTION - HERITAGE RESTORATION		
12560380 HERITAGE GRANT - PRINTERY		
TRANSFER FROM RESERVES		
	<u>25,000</u>	<u>-</u>

Capital Expenses (3365)

17437778 POLICE STABLES RESTORATION	25,000	
17437760 AIR CONDITIONING 63 JERILDERIE ST		
17437792 RESTORATION OF PRINTERY		
17437784 TELEGRAPH OFFICE RESTORATION		
TRANSFER TO RESERVE		
	<u>25,000</u>	<u>-</u>

Capital Surplus/(Deficit) - -

Net Surplus/(Deficit) (13,086) (9,339)

MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Other Sports and Recreation

Operating Income (3370)

14370842 SPORTS COMPLEX MEMBERSHIPS

14370850 INSURANCE CLAIM FOR DAMAGE

14370845 SPORTS CENTRE HIRE

13,520

Total Operating Income

13,520

-

Operating Expenses (3371)

10204384 SPORTING GRANTS - \$ FOR \$

14372341 BUILDING DAMAGE REPAIR

14371341 BUILDING MAINTENANCE & REPAIR - SPORTS COMPLEX

4,000

14371451 CLEANING - SPORTS CENTRE

14372191 ELECTRICITY - SPORTS COMPLEX

14372501 KIOSK PURCHASES

14372541 GROUND & LANDSCAPE MAINTENANCE

614

14372661 INSURANCE

6,180

14373491 PLANT & EQUIPMENT MAINTENANCE

3,477

14374131 SALARIES & ALLOWANCES - SPORTS CENTRE

14374135 SPORTS CENTRE MANAGEMENT FEE

-

14374138 SPORTS CENTRE - MEMBERSHIP INCENTIVE

14374756 TELEPHONE - CHARGES - SPORTS COMPLEX

632

Total Operating Expenses

14,903

-

Allocated Expenses (3372)

14374781 DEPRECIATION - SPORTS CENTRE

14,000

Total Allocated Expenses

14,000

-

Operating Surplus/(Deficit)

(15,383)

-

Capital Income (3373)

14370312 CAPEX GRANT SPORT & REC

-

14370316 CAPEX CONTRIBUTION

TRANSFER FROM RESERVES

103,000

-

103,000

Capital Expenses (3375)

COLEAMBALLY SQUASH COURTS UPGRADE

53,000

UPGRADE BOAT RAMP

50,000

17437754 SPORTS EQUIPMENT

17437755 EVAPORATIVE COOLER - GYM

-

SPIN BIKES

INTERNET CONNECTION

OUTDOOR AREA

-

-

103,000

Capital Surplus/(Deficit)

-

-

Net Surplus/(Deficit)

(15,383)

-

MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

MINING MANUFACTURING & CONSTRUCTION

Building Control

Operating Income (3400)

CONSTRUCTION CERTIFICATES		14,000
BUILDING CONTROL COMMISSIONS		200
COMPLIANCE CERTIFICATE FEES		2,000
BUILDING CONTROL SUNDRY INCOME		500
10440062 CONSTRUCTION CERTIFICATE FEES	4,000	
10440064 BUILDING CERTIFICATE FEES		
10440117 OCCUPATION CERTIFICATES	1,500	
10440148 COMMISSION LONG SERVICE LEVY BOARD		
10440222 INSPECTION FEE	2,320	
Total Operating Income	7,820	16,700

Operating Expenses

BUILDING SALARIES		75,605
BUILDING TRAVELLING		9,504
SUNDRY EXPENSES		3,825
BUILDING LEAVE ACCRUALS		7,858
10442826 LEGAL EXPENSES	-	
10444131 SALARIES & ALLOWANCES		
10444421 STAFF TRAINING COSTS		
10443271 OFFICE EXPENSES	-	
Total Operating Expenses	-	96,792

Net Surplus/(Deficit)

	7,820	(80,092)
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MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Quarries & Pits		
Operating Income (3410)		
12480784 GRAVEL PITS - SALE OF MATERIALS	45,000	-
Total Operating Income	45,000	-
Operating Expenses (3411)		
12483461 PITS MAINTENANCE	25,000	
12483466 PITS RESTORATION	6,000	2,402
12483851 RATES & CHARGES - PITS	2,492	
Total Operating Expenses	33,492	2,402
Allocated Expenses (3412)		
12481781 DEPRECIATION - GRAVEL SUPPLIES	2,500	
03. Allocated Expenses	2,500	-
Operating Surplus/(Deficit)	9,008	(2,402)
Capital Income		
18616920 TRANSFER FROM RESERVE	-	-
Capital Expenses		
17437779 LAND PURCHASE - NEW QUARRY	-	-
TRANSFER TO RESERVES	-	-
Capital Surplus/(Deficit)	-	-
Net Surplus/(Deficit)	9,008	(2,402)

MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

TRANSPORT & COMMUNICATION
Aerodrome

Operating Income

10240208 CONTRIBUTIONS

Total Operating Income

-	-
<u>-</u>	<u>-</u>

Operating Expenses (4001)

10242966 MAINTENANCE & WORKING EXPENSE - AERODROME

10243931 REPAIRS TO UNEVEN SURFACE

10244851 RATES & CHARGES - AERODROME

Total Operating Expenses

10,438	1,661
3,130	
<u>13,568</u>	<u>1,661</u>

Allocated Expenses (4002)

10244781 DEPRECIATION - AERODROME

Total Allocated Expenses

16,000	700
<u>16,000</u>	<u>700</u>

Capital Income

TRANSFER FROM RESERVES

Capital Expenses

TRANSFER TO RESERVES

Capital Surplus/(Deficit)

-	-
<u>-</u>	<u>-</u>

Net Surplus/(Deficit)

<u>(29,568)</u>	<u>(2,361)</u>
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MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Bridges		
Allocated Expenses (4012)		
10381833 DEPRECIATION	72,000	
Operating Surplus/(Deficit)	<u>72,000</u>	-
Capital Income (4013)		
10380200 GRANT - BRIDGE REPLACEMENT	110,000	
	<u>110,000</u>	-
Capital Expenses (4015)		
17437780 BRIDGE REPLACEMENT	110,000	
	<u>110,000</u>	-
Capital Surplus/(Deficit)	-	-
Net Surplus/(Deficit)	<u>(72,000)</u>	-

MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

	SOUTH	NORTH
	2016/17	2016/17
Footpaths		
Operating Income		
14930190 CONTRIBUTION TO ROAD & FOOTPATH REINSTATEMENT	-	
14930336 GRANT - BIKE STRATEGY PLAN	-	
14930100 FLOOD RESTORATION		
Total Operating Income	<u>-</u>	<u>-</u>
Operating Expenses (4031)		
14891690 FOOTPATH MAINTENANCE	5,000	10,000
14891700 FLOOD RESTORATION		
Total Operating Expenses	<u>5,000</u>	<u>10,000</u>
Allocated Expenses (4032)		
14891834 DEPRECIATION - FOOTPATH	29,000	
Total Allocated Expenses	<u>29,000</u>	<u>-</u>
Operating Surplus/(Deficit)	<u>(34,000)</u>	<u>(10,000)</u>
Capital Income (4033)		
14810312 CAPITAL GRANT - CYCLEWAY TRANSFER FROM RESERVES	48,600	
	<u>48,600</u>	<u>-</u>
Capital Expenses (4035)		
FOOTPATH RENEWALS		20,000
17437570 FOOTPATH/CYCLEWAY CONSTRUCTION	97,200	
17437571 FOOTPATH/CYCLEWAY CONS - Jerilderie St (Kennedy-Southey)		
17437579 FOOTPATH CONSTRUCTION - POWELL ST		
17437640 LIGHTING OF WALKWAY		
	<u>97,200</u>	<u>20,000</u>
Capital Surplus/(Deficit)	<u>(48,600)</u>	<u>(20,000)</u>
Net Surplus/(Deficit)	<u>(82,600)</u>	<u>(30,000)</u>

MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

State & National Highways

Operating Income (4040)

14050524 SH 17 BUS BAY PROJECT		
14050548 NEWELL/KIDMAN RMCC CONTRACT	291,748	219,493
14050701 FLOOD RESTORATION WORKS		
14050827 STATE ROADS - HEAVY PATCH	382,454	145,000
14050828 STATE ROADS - MAINTENANCE GRANT		
14050829 STATE ROADS WORKS ORDERS RESEALING	300,000	
Total Operating Income	974,202	364,493

Operating Expenses (4041)

10171200 HAND PATCH - FLEX PAV	291,748	219,493
13215100 BITUMEN SEALING 321 RMCC	300,000	
13215400 ROAD BASE PATCHING	382,454	145,000
13216490 SPECIFIC MAINTENANCE CONCRETE BRIDGES		
Total Operating Expenses	974,202	364,493

Net Surplus/(Deficit)

	-	-
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

**Sealed Rural Roads - Local
Operating Income**

Grant Funding - Roads to Recovery Component
13000763 RURAL ADDRESSING INCOME
FLOOD RESTORATION FUNDING

Total Operating Income

-	-
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Operating Expenses (4061)

RURAL SEALED ROADS - REPAIRS & MAINTENANCE
13001200 HAND PATCH - FLEX PAV 65,674
13001250 EDGE PATCHING BITUMEN 14,699
13001265 GRAVEL EDGE PATCHING
13001270 SHOULDER GRADING 7,829
13001400 GRADER MAINTENANCE
13001430 GRAVEL RESHEETING
13001500 DRAINAGE MAINTENANCE (CULVERT CLEANING/REPAIRS) 1,306
13001520 TABLE DRAIN MAINTENANCE 3,262
13001560 MOWING WITH SLASHER 41,792
13001590 OTHER ROAD/DRAINAGE MAINTENANCE 1,306
13001600 GUIDEPOST MAINTENANCE 29,852
13001610 GUARDRAIL MAINTENANCE 1,306
13001690 OTHER ROAD/FURNITURE MAINTENANCE
13001931 FIRE BREAKS 3,262
13001941 SUPERVISION & PROJECT MANAGEMENT 19,571
13003100 SIGN MAINTENANCE 10,438
13003200 SPOTTING/EDGE LINES/ANY ROAD PAINTING 3,913
13004081 RURAL ADDRESSING 2,612
13005100 BITUMEN RESEALING
13005400 ROAD BASE PATCHING 38,372
13005800 SHOULDER RESHEETING 3,477
13006490 SPECIFIC MAINTENANCE CONCRETE BRIDGE 13,048
13006700 FLOOD RESTORATION - WUNNAMURRA RD
13006701 FLOOD RESTORATION NYORA RD

Total Operating Expenses

261,719	148,131
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Allocated Expenses (4062)

ROADS/BRIDGES/FOOTPATHS DEPRECIATION
13007781 DEPRECIATION - SEALED LOCAL ROADS

	1,129,000
680,000	
680,000	1,129,000

Operating Surplus/(Deficit)

(941,719)	(1,277,131)
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Capital Income (4063)

FIXING COUNTRY ROADS - MAIN CANAL ROAD
TRANSFER FROM RESERVES

	552,143
	408,722
-	960,865

Capital Expenses (4065)

MAIN CANAL ROAD UPGRADE
CULVERT REPLACEMENT
17437100 BITUMEN RESEALING 200,000
17437639 RANKIN ROAD TURNING CIRCLE
TRANSFER TO RESERVES

	460,119
	80,000
200,000	400,000
200,000	940,119

Capital Surplus/(Deficit)

(200,000)	20,746
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Net Surplus/(Deficit)

(1,141,719)	(1,256,385)
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MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Sealed Road Regional Operating Income (4070)		
14050209 COUNCIL 3 x 3 WORKS FUNDING	66,000	43,000
14050220 REGIONAL ROAD FLOOD RESTORATION GRANT		
14050692 REGIONAL ROADS MAINTENANCE GRANT	580,920	87,000
14050695 RTA REPAIR PROGRAM - TRAFFIC COMPONENT	39,000	19,000
Total Operating Income	685,920	149,000
Operating Expenses (4071)		
10591000 REGIONAL ROADS MAINTENANCE ALLOCATION	189,781	130,000
10591001 REGIONAL ROADS 3 X 3	66,000	
10591002 REGIONAL ROADS TRAFFIC FACILITIES ALLOCATION	39,000	19,000
15966490 SPECIFIC MAINTENANCE CONCRETE BRIDGE		
Total Operating Expenses	294,781	149,000
Allocated Expenses (4072)		
15961835 DEPRECIATION - SEALED ROADS REGIONAL	370,000	
	370,000	-
Operating Surplus/(Deficit)	21,139	-
Capital Income (4073)		
14050698 REPAIR PROGRAM GRANT	125,914	
14050699 RTA REPAIR PROGRAM FUNDS		
TRANSFER FROM RESERVE		
	125,914	-
Capital Expenses (4075)		
17437573 EARTHWORKS - RR323 REPAIR PROGRAM	69,382	
17437574 SUBBASE & BASE	93,755	
17437575 WEARING SURFACE	67,473	
17437576 DRAINAGE	10,609	
17437578 PROVISION FOR TRAFFIC	10,609	
17437059 BITUMEN RESEALING MR59	265,225	
17436596 BITUMEN RESEALING MR596		
17437323 BITUMEN RESEALING MR323		
17437552 BITUMEN RESEALING MR552		
17437564 BITUMEN RESEALING MR564		
TRANSFER TO RESERVE		
	517,053	-
Capital Surplus/(Deficit)	(391,139)	-
Net Surplus/(Deficit)	(370,000)	-

**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

**Unsealed Rural Roads - Local
Operating Income**

14930105 Flood Restoration Grant

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Operating Expenses (4091)

RURAL UNSEALED ROADS MAINTENANCE GRADING		178,804
RURAL UNSEALED ROADS OTHER MAINTENANCE		3,540
12921250 EDGE PATCHING BITUMEN		
12921265 GRAVEL EDGE PATCHING		
12921270 SHOULDER GRADING		
12921400 GRADER MAINTENANCE	196,965	
12921430 GRAVEL RESHEETING		
12921445 GRAVEL PATCHING		
12921500 DRAINAGE MAINTENANCE (CULVERT CLEANING/REPAIRS)	1,306	
12921520 TABLE DRAIN MAINTENANCE	1,306	
12921560 MOWING WITH SLASHER		
12921590 OTHER ROAD/DRAINAGE MAINTENANCE		
12921600 GUIDEPOST MAINTENANCE	3,262	
12921610 GUARDRAIL MAINTENANCE	3,913	
12921931 FIRE BREAKS	30,000	
12921941 SUPERVISION & PROJECT MANAGEMENT	17,419	
12923100 SIGN MAINTENANCE	3,913	
12925400 ROAD BASE PATCHING		
12926490 SPECIFIC MAINTENANCE CONCRETE BRIDGE	5,872	
12925800 SHOULDER RESHEETING		
12961400 GRADER MAINTENANCE	9,132	
12961520 TABLE DRAIN MAINTENANCE		
12961590 OTHER ROAD/DRAINAGE MAINTENANCE		
12961600 GUIDEPOST MAINTENANCE	1,306	
12961700 FLOOD RESTORATION		
12961705 FLOOD INCIDENT MARCH 2012		
12963100 SIGN MAINTENANCE	1,306	
14254081 RURAL ADDRESSING	1,000	
14532006 DRAINAGE - MAINTENANCE & REPAIR		
Total Operating Expenses	276,700	182,344

Allocated Expenses (4092)

12921836 DEPRECIATION - UNSEALED RURAL ROADS - LOCAL	288,000	
	288,000	-

Operating Surplus/(Deficit)

(564,700)	(182,344)
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Capital Income

FIXING COUNTRY ROADS - CONARGO ROAD/CONTRIBUTION		856,086
TRANSFER FROM RESERVES		109,559
	-	965,645

Capital Expenses (4095)

CONARGO ROAD UPGRADE		856,086
17437677 UNSEALED ROAD REHABILITATION	212,180	
17437430 GRAVEL RESHEETING	201,571	109,559
TRANSFER TO RESERVE		
	413,751	965,645

Capital Surplus/(Deficit)

(413,751)	-
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Net Surplus/(Deficit)

(978,451)	(182,344)
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Urban Roads

Operating Income

CONTRIBUTION TO ROADWORKS
MINISTRY OF TRANSPORT - GRANT 63 JERILDERIE ST
14930110 FLOOD RESTORATION GRANT

Total Operating Income

- -

Operating Expenses (4101)

URBAN SEALED ROADS REPAIRS & MAINTENANCE

14811400 GRADER MAINTENANCE 1,306 43,450

14811430 GRAVEL RESHEETING 3,913

14811445 GRAVEL PATCHING

14811500 DRAINAGE MAINTENANCE

14811520 TABLE DRAIN MAINTENANCE 1,306

14811590 OTHER ROAD/DRAINAGE MAINTENANCE 651

14811931 FIRE BREAKS

14811941 SUPERVISION & PROJECT

14813100 SIGN MAINTENANCE

14813100 SIGNS MAINTENANCE NED KELLY TRAIL

14851445 GRAVEL PATCHING

14851690 OTHER ROAD/FURNITURE MAINTENANCE

14852791 BACK LANES MAINTENANCE 10,000

14853100 SIGN MAINTENANCE

14891200 HAND PATCH - FLEX PAV 15,657

14891250 EDGE PATCHING BITUMEN

14891265 GRAVEL EDGE PATCHING

14891400 GRADER MAINTENANCE

14891500 DRAINAGE MAINTENANCE (CULVERT CLEANING/REPAIRS) 8,000

14891520 TABLE DRAIN MAINTENANCE 1,306

14891530 GRAVEL RESHEETING

14891550 K & G CLEANING 32,620

14891560 MOWING WITH SLASHER 11,941

14891590 OTHER ROAD/DRAINAGE MAINTENANCE 4,566

14891600 GUIDEPOST MAINTENANCE

14891610 GUARDRAIL MAINTENANCE 1,306

14891640 K & G REPAIR 45,667

14891931 FIRE BREAKS 1,306

14891941 SUPERVISION & PROJECT MANAGEMENT 24,792

14893100 SIGN MAINTENANCE 3,913

14893200 SPOTTING/EDGE LINES/ANY ROAD PAINTING 4,566

14895100 BITUMEN RESEALING

14895400 ROAD BASE PATCHING 20,000

14896490 SPECIFIC MAINTENANCE CONCRETE BRIDGE 651

14896700 FLOOD RESTORATION

17437801 DEVELOPMENT INCENTRIVE ROADWORKS

Total Operating Expenses

193,467 43,450

Allocated Expenses (4102)

14891836 DEPRECIATION - URBAN ROADS 110,000

14891837 DEPRECIATION - KERB & GUTTER 36,786

14852921 Loan Interest 158

14852922 LOAN INTEREST 159 1,831

14852923 LOAN INTEREST 160 5,294

14852924 LOAN INTEREST 161 6,929

14852925 LOAN INTEREST 162 9,763

14852926 PROPOSED LOAN INTEREST INTERNAL

170,603 -

Operating Surplus/(Deficit)

(364,070) (43,450)

**MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

Capital Income (4103)

HSVP FUNDING - BENCUBBIN AVENUE		313,000
14810310 CAPITAL CONTRIBUTION TO WORKS		300
14810311 CAPITAL GRANT - RTA - PAMP	17,600	
14810313 CAPITAL GRANT - STREETSCAPE PROJECT		
14810314 CAPITAL GRANT - TRAFFIC FACILITIES		
18616916 TRANSFER FROM RESERVE		101,719
	<u>17,600</u>	<u>415,019</u>

Loan Income (4104)

18255901 General Loan 158		
18255903 Proposed General Loan 160		
18255905 Proposed General Loan 161		
18255906 PROPOSED GENERAL LOAN 162		
18255907 PROPOSED GENERAL LOAN 163		
	<u>-</u>	<u>-</u>

Capital Expenses (4105)

18616916 TRANSFER TO RESERVE		
TRANSFER TO RESERVE - DARLINGTON POINT TOWN IMPROVEMENT		17,011
TRANSFER TO RESERVE - COLEAMBALLY TOWN IMPROVEMENT		12,421
TOWN IMPROVEMENT WORKS - COLEAMBALLY - DUMP POINT		5,000
TOWN IMPROVEMENT WORKS - COLEAMBALLY - POWER SUPPLY BROLGA PLACE		5,000
BENCUBBIN AVENUE - PAVEMENT REHABILITATION		688,000
KERB & GUTTER - HAY ROAD		85,000
17437148 BITUMEN RESEALING	50,000	
URBAN STREETS RECONSTRUCTION		
17436332 TOWN STREETSCAPE		
17436345 TOWN STREETSCAPE - KERB & GUTTER		
17436380 TOWN STREETSCAPE - DRAINAGE		
17436385 TOWN STREETSCAPE - SIGNS		
17436395 TOWN STREETSCAPE - LANDSCAPE		
17436366 TOWN STREETSCAPE - ROADWORKS		
17436390 TOWN STREETSCAPE - FURNITURE		
17436396 TOWN STREETSCAPE - DESIGN		
17436397 TOWN STREETSCAPE - POWER		
17437568 TOWN STREETS CONSTRUCTION		
17437571 STORMWATER DRAINAGE CONSTRUCTION		
17437841 KERB & GUTTER RECONSTRUCTION		35,000
17437850 PAMS - JERILDERIE STREET		
17437852 PAMP PROGRAMMES		
	<u>35,200</u>	
	<u>85,200</u>	<u>847,432</u>

Loan Repayment (4106)

18255901 General Loan 158		
18255902 GENERAL LOAN 159	46,915	
18255923 LOAN 160	23,755	
18255925 LOAN 161 REPAYMENTS	22,436	
18255936 LOAN 162 REPAYMENTS	22,327	
18255907 PROPOSED LOAN 163 REPAYMENTS		
	<u>115,433</u>	<u>-</u>

Capital Surplus/(Deficit)

(183,033) (432,413)

Net Surplus/(Deficit)

(547,103) (475,863)

**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Car Parking Areas
Operating Expenses (4101)
Parking Areas Maintenance

	1,482
-	<u>1,482</u>

Allocated Expenses (4102)
DEPRECIATION

	270
-	<u>270</u>

Operating Surplus/(Deficit)

-	<u><u>(1,752)</u></u>
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MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Roads to Recovery Program		
Operating Income (4210)		
14930324 ROADS TO RECOVERY GRANT - OPERATING COMPONENT		893,281
Total Operating Income	-	893,281
Operating Expenses (4211)		
10194364 ROADS TO RECOVERY EXPENSES		
Total Operating Expenses	-	-
Operating Surplus/(Deficit)	-	893,281
Capital Income (4213)		
14930325 ROADS TO RECOVERY GRANT - CAPITAL COMPONENT	1,480,485	
TRANSFER FROM RESERVE		
	1,480,485	-
Capital Expenses (4215)		
17437800 R2R CAPITAL PROGRAMME	1,480,485	
ROADS TO RECOVERY - RURAL UNSEALED		500,000
TRANSFER TO RESERVE		
	1,480,485	500,000
Capital Surplus/(Deficit)	-	(500,000)
Net Surplus/(Deficit)	-	393,281

MURRUMBIDGEE COUNCIL
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SOUTH	NORTH
2016/17	2016/17

14. Other

01. Operating Income

14930842 SUNDRY INCOME - TRANSPORT OTHER -

14935842 SBS RETRANSMISSION SUBSIDY -

15090794 SALE OF TREES -

01. Total Operating Income

-	-
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02. Operating Expenses (4221)

14931781 DEPRECIATION - TRANSPORT OTHER -

15094886 TREE MAINTENANCE 43,709

15172861 LICENCES, FEES & SUBSCRIPTIONS - 2 WAY RADIOS 4,000

15174621 SUNDRY EXPENSES - TWO WAY RADIO/PHONE PURCHASES 6,000

15175621 SBS RETRANSMISSION EXPENSES

02. Total Operating Expenses

53,709	-
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14. Operating Surplus/(Deficit)

(53,709)	-
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MURRUMBIDGEE COUNCIL
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 DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

ECONOMIC AFFAIRS

Caravan Parks

Operating Income

CARAVAN PARK LEASE

7,957

CARAVAN PARK INSPECTION FEES

Total Operating Income

- 7,957

Operating Expenses

RIVERSIDE CARAVAN PARK EXPENSES

8,195

- 8,195

Allocated Expenses

CARAVAN PARK DEPRECIATION

4,500

- 4,500

14. Operating Surplus/(Deficit)

- (4,738)

MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Industrial Developments	
Operating Expenses (5001)	
11163851 RATES & CHARGES	
12600240 CENTRAL MURRAY - REGIONAL ECONOMIC IMPACT & EMPLOY. PLANNING	
12603136 STEAM RAILWAY ASSISTANCE	
12603181 MURRAY ROC	
12604006 RAMROC	4,774
12604621 SUNDRY EXPENSES	
12722921 LOAN INSTALMENTS - INTEREST	
12723851 RATES & CHARGES - LAND DEVELOPMENT INDUSTRIAL	3,534
Total Operating Expenses	8,308
Operating Surplus/(Deficit)	(8,308)
Capital Income	
17437565 INDUSTRIAL LAND SALES	
16595569 DEBTOR REPAYMENT - INDUSTRIAL LAND	-
	-
Capital Expenses	
17437610 LAND ACQUISITIONS	-
16595569 ADVANCE INDUSTRIAL LAND	-
	-
	-
Capital Surplus/(Deficit)	-
Net Surplus/(Deficit)	(8,308)

MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

**Real Estate Development
Operating Income**

Total Operating Income

-	-
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Operating Expenses (5011)

12761101 AGENCY COMMISSION -
12762923 LOSS ON SALE OF ASSETS - RES LAND -
12763851 RATES & CHARGES - LAND DEVELOPMENT RESIDENTIAL 926
12763921 INTERNAL LOAN - INTEREST REPAYMENT 5,014

Total Operating Expenses

5,940	-
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Operating Surplus/(Deficit)

(5,940)	-
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Capital Income (5013)

17437636 RESIDENTIAL LAND SALES - WUNNAMURRA 150,000
17437636 RESIDENTIAL LAND SALES - RANKIN ROAD
18255907 PROPOSED INTERNAL LOAN FUNDS
18616930 TRANSFER FROM RESERVE

150,000	-
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Capital Expenses (5015)

17437610 LAND ACQUISITIONS
17437710 RESIDENTIAL LAND DEVELOPMENT-WUNNAMURRA ESTATE
17437715 RESIDENTIAL LAND DEVELOPMENT - RANKIN RD
18616940 TRANSFER TO RESERVE

-	-
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Loan Repayment (5016)

18255907 PROPOSED INTERNAL LOAN REPAYMENTS

25,000	-
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Capital Surplus/(Deficit)

125,000	-
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Net Surplus/(Deficit)

119,060	-
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MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Saleyards & Markets		
Operating Income (5020)		
14090704 SALEYARD FEES	9,548	
15130871 TRUCKWASH FEES	4,011	
Total Operating Income	13,559	-
Operating Expenses (5021)		
14092661 INSURANCE	814	
14092966 MAINTENANCE & WORKING EXPENSES - SALEYARDS	21,182	
14093851 RATES & CHARGES - SALEYARDS	2,757	
14094621 SUNDRY EXPENSES/TREE REPLACEMENT	849	
15132191 ELECTRICITY	1,566	
15132966 MAINTENANCE & WORKING EXPENSES - TRUCKWASH	6,365	
Total Operating Expenses	33,533	-
Allocated Expenses (5022)		
14091781 DEPRECIATION - SALEYARDS	6,500	
	6,500	-
Operating Surplus/(Deficit)	(26,474)	-
Capital Income		
17437565 LAND SALES - PART SALEYARDS		
	-	-
Capital Expenses (5025)		
17437689 TRUCKWASH		
17437690 AVDATA SYSTEM FOR TRUCKWASH		
17437691 INSTALL CEMENT SLABS AT TROUGHES		
17437692 SAFETY STOP SYSTEM ON RAMP		
17437693 HOLDING FENCE BETWEEN YARDS		
17437708 SHEEP RACE - ELECTRIC WINCH		
17437688 MOBILE RACE		
	-	-
	-	-
Capital Surplus/(Deficit)	-	-
Net Surplus/(Deficit)	(26,474)	-

**MURRUMBIDGEE COUNCIL
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DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Tourism & Area Promotion

Operating Income (5030)

14770051 GRANT - NED KELLY WALKING TRAIL		
14770055 GRANT - DSRD - DEVELOPMENT OFFICER		
14770100 GRANT - LETTER EVENT		
14770180 CONTRIBUTION TO KIDMAN WAY BROCHURE	3,000	
14770185 CONTRIBUTION TO NED KELLY TOURING ROUTE	1,500	
14770187 CONTRIBUTION TO TOURIST BROCHURE		
14770192 CONTRIBUTION TO TOURIST RADIO		
14770842 SUNDRY INCOME - TOURISM		
14770845 SALE OF SOUVENIRS		
14770848 NED KELLY - JERILDERIE LETTER EVENT		
Total Operating Income	4,500	-

Operating Expenses (5031)

ECONOMIC DEVELOPMENT OFFICER		50,000
TOURISM COMMITTEE MEMBERSHIP & COSTS		5,848
TOURISM DELEGATES EXPENSES		1,148
EVENT FUNDING - COLEAMBALLY		5,000
EVENT FUNDING - DARLINGTON POINT		5,000
14771071 ADVERTISING - TOURISM	1,500	
14771561 CONFERENCES & SEMINARS	1,000	
14771568 VISITOR INFORMATION CENTRE	-	
14772766 KIDMAN WAY BROCHURE & MEMBERSHIP	3,000	
14773230 NED KELLY TOURING ROUTE	1,500	
14773231 NEWELL PROMOTIONAL COMMITTEE		
14771566 TOURISM OFFICER - EXPENSES		
14774105 EVENTS/TOURISM SIGNAGE		
14773232 NED KELLY/JERILDERIE LETTER BOOKLET	7,500	
14774102 NED KELLY WALKING TRAIL	1,500	
14774431 STAFF TRAVEL EXPENSES		
14774581 SUBSCRIPTIONS & MEMBERSHIP FEES(INCLUDING RRT)	2,500	
14774621 SUNDRY EXPENSES		
14774811 TOURISM PLAN		
14774815 GRANT EXPENSES		
14774816 TOWN BROCHURE		
14774817 PROMOTIONAL SPONSORSHIP		
14774845 PURCHASE OF SOUVENIRS		
14774952 MARKETING COSTS - WATER 4 FOOD		
14774960 REGIONAL ECONOMIC MODELLING		
14774953 CONTRIBUTION TO FBIRA		
14774965 TOURISM INITIATIVES	3,000	
14774820 BUSINESS SURVEY		
14774821 TOURIST RADIO or IT INITIATIVES		
Total Operating Expenses	21,500	66,996

Allocated Expenses (5032)

14771781 DEPRECIATION	1,499	
Total Allocated Expenses	1,499	-

Operating Surplus/(Deficit)

	(18,499)	(66,996)
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Capital Income

14770192 CONTRIBUTIONS	-	
18616916 TRANSFER FROM RESERVE		6,500
	-	6,500

Capital Expenses

RV FRIENDLY SIGNAGE - TOURISM COMMITTEE		6,500
17437658 NED KELLY SIGNS	-	
17437659 CAPITAL PURCHASES - LIGHTS TO SIGNAGE		
18616916 TRANSFER TO RESERVE		
	-	6,500

Capital Surplus/(Deficit)

	-	-
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Net Surplus/(Deficit)

	(18,499)	(66,996)
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Sharefarming	
Operating Income (5040)	
11280704 RENTS & FEES	-
11280842 SUNDRY INCOME - COMMONS (WATER SALES)	
14130761 RICEGROWERS LIMITED - DIVIDEND INCOME	
14130972 SHAREFARMING INCOME	
14130973 WHEAT CROP DIVIDEND INCOME	-
Total Operating Income	<u>-</u>
Operating Expenses (5041)	
11281031 ADMINISTRATION EXPENSES - COMMONS	651
11284621 SUNDRY EXPENSES - COMMONS	530
11284851 RATES & CHARGES - COMMONS	
14133976 RICE CROP EXPENSES	
14135001 WHEAT CROP EXPENSES	
14174621 SUNDRY EXPENSES	530
Total Operating Expenses	<u>1,711</u>
Operating Surplus/(Deficit)	<u>(1,711)</u>
Capital Income (5043)	
16495552 RICE MARKETING BOARD - GROWERS EQUITY	
17195819 RICE GROWERS BONDS	
	<u>-</u>
Capital Expenses	<u>-</u>
Capital Surplus/(Deficit)	<u>-</u>
Net Surplus/(Deficit)	<u>(1,711)</u>

MURRUMBIDGEE COUNCIL
 CONSOLIDATED OPERATIONAL PLAN 2016/17
 DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Private Works		
Operating Income (5050)		
13650607 PRIVATE WORKS INCOME (GST FREE)		
13650608 PRIVATE WORKS INCOME	700,000	300,000
13650609 SUNDRY INCOME - SUPERANNUATION		
13650610 ADDITIONAL RTA INCOME - BUDGET		
13650842 PRIVATE WORKS - BUSHFIRE TRUCK CONSTRUCTION		
13650843 PRIVATE WORKS - BUSHFIRE TRAILERS		
Total Operating Income	<u>700,000</u>	<u>300,000</u>
Operating Expenses (5051)		
13658000 PRIVATE WORKS CONTROL - BUDGET	550,000	250,000
13658999 PRIVATE WORKS	-	
Total Operating Expenses	<u>550,000</u>	<u>250,000</u>
Operating Surplus/(Deficit)	<u>150,000</u>	<u>50,000</u>

MURRUMBIDGEE COUNCIL
 CONSOLIDATED OPERATIONAL PLAN 2016/17
 DETAILED INCOME AND EXPENDITURE

SOUTH	NORTH
2016/17	2016/17

Other Business Undertakings		
Operating Expenses (5061)		
13971341 BUILDING MAINTENANCE & REPAIR	2,000	
13972541 GROUND & LANDSCAPE MAINTENANCE - RAILWAY STATION		
13972661 INSURANCE	1,844	
13972966 MAINT & WORKING EXPS - RAILWAY STATION		
13973851 RATES & CHARGES - RAILWAY	1,711	
13974961 WATER CHARGES		
Total Operating Expenses	5,555	-
Allocated Expenses (5032)		
13971781 DEPRECIATION - RAILWAY STATION	-	
	-	-
Operating Surplus/(Deficit)	(5,555)	-

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

WATER SUPPLY

Water Fund - Jerilderie

Operating Income (6000)

22400576 PENSIONER REBATES - SUBSIDY	5,767	
22680455 INTERNAL INTEREST INCOME	4,695	
24330246 EXTRA CHARGES RAISED	2,186	
24330568 PENSIONER REBATES - CURRENT YEAR	(11,354)	
24330656 RATES ABANDONED - OTHER		
24330908 WATER CHARGES - FILTERED	148,375	
24330912 WATER CHARGES - OUTSIDE AREA - RAW		
24330924 WATER RATES - RAW	192,402	
24330928 WATER RATES - CURRENT YEAR - MINIMUMS		
24330932 WATER RATES - PART YEAR - C IN \$		
24610842 SUNDRY INCOME - WATER	358	
24610944 WATER SALES	135,191	
24610948 WATER SALES - NRP - FILTERED		
24610952 WATER SALES - NRP - RAW		
24690266 FILTERED WATER CONNECTIONS	1,195	
24690686 RAW WATER CONNECTIONS	1,195	
Total Operating Income	480,010	-

Operating Expenses (6001)

22361371 BUSINESS PLAN		
22361923 LOSS ON DISPOSAL OF ASSETS		
22362661 INSURANCE	24,393	
22362861 LICENCES, FEES & SUBSCRIPTIONS	1,044	
22363081 METER FITTING - FILTERED	759	
22363086 METER FITTING - RAW	759	
22363091 METER READING	759	
22363491 PLANT & EQUIPMENT MAINTENANCE - WATER	2,612	
22363851 RATES & CHARGES	3,365	
22364001 RISK MANAGEMENT COSTS	2,000	
22364101 SAFETY REQUIREMENTS	1,500	
22364231 SERVICES & FITTINGS - FILTERED	2,612	
22364241 SERVICES & FITTINGS - RAW	2,612	
22364421 STAFF TRAINING COSTS - WATER	3,500	
22364961 WATER CHARGES	4,566	
23042631 HYDRANT & SERVICE VALVE REPLACEMENTS	2,612	
23042941 MAINS FITTINGS - REPAIR - FILTERED	11,742	
23042946 MAINS FITTINGS - REPAIR - RAW	36,530	
23042951 MAINS FITTINGS - REPLACE - FILTERED	6,525	
23042956 MAINS FITTINGS - REPLACE - RAW	28,534	
23042957 MAINS FLUSHING	8,000	
23044621 SUNDRY EXPENSES		
23083015 MANAGEMENT FEE (ADMIN & ENG)	83,979	
23084621 SUNDRY EXPENSES	651	
23932191 ELECTRICITY - PUMPING STATION	24,761	
23932241 EQUIPMENT MAINTENANCE & REPAIRS	2,612	
23932966 MAINTENANCE & WORKING EXPENSES - PUMPING STATION	13,048	
24013951 RESERVOIRS MAINTENANCE - FILTERED		
24013956 RESERVOIRS MAINTENANCE - RAW	5,500	
24971341 BUILDING MAINTENANCE & REPAIR	2,612	
24972191 ELECTRICITY - TREATMENT COSTS	12,381	
24972241 EQUIPMENT M & R - TREATMENT COSTS	5,872	
24972341 FILTER MATERIALS	19,571	
24972541 GROUNDS & LANDSCAPE MAINTENANCE	1,957	
24974201 SAMPLING & TESTING	1,306	
24974621 SUNDRY EXPENSES	651	
24974866 TREATMENT SYSTEMS MAINTENANCE & OPERATION	81,114	
25214201 WATER SAMPLING		
Total Operating Expenses	400,439	-

Allocated Expenses (6002)

22361781 DEPRECIATION - OTHER	148,264	
Total Allocated Expenses	148,264	-

Operating Surplus/(Deficit)

	(68,693)	-
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Capital Income

22400420 EMERGENCY WATER SUPPLY GRANT
28516610 TRANSFER FROM RESERVE

-	-
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Capital Expenses (6005)

27437723 NEW WATER MAINS
27437724 FILTRATION PLANT UPGRADE
27437733 EMERGENCY WATER SUPPLY
27437734 SPRINKLER TIMERS INSTALLATION
27437735 RAW WATER CONTROL SYSTEMS
27437739 FILTERED RESERVOIR NOWRANIE ST
27437738 RAW WATER FILTER
SWITCHBOARD REPLACEMENT - INTAKE PUMP STATION
27437744 WATER STANDPIPE
27437746 RAW WATER TOWER
27437749 TELEMETERY
27437799 WATER EQUIPMENT & CONTROL
27437737 WATER TANK RECOATING
27437732 WUNNAMURRA ESTATE ADDITIONS
27437722 RAW WATER PUMP REPLACEMENT
27437728 UPGRADE PUMP STATION BUILDING
27437729 AIR CONDITIONER
27437730 TURBIDITY METER
27437731 MIXING TANKS
27437737 INDUSTRIAL AREA WATER UPGRADE
27437781 PURCHASE OF HIGH SECURITY WATER
28516610 TRANSFER TO RESERVE

20,000

5,000

Total Capital Expenses

25,000 -

Capital Surplus/(Deficit)

(25,000) -

Net Surplus/(Deficit)

(93,693) -

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Water Fund - Darlington Point

Operating Income (6000)

22400576 PENSIONER REBATES - SUBSIDY	4,215
22680455 INTERNAL INTEREST INCOME	14,000
24330246 EXTRA CHARGES RAISED	2,122
24330568 PENSIONER REBATES - CURRENT YEAR	(7,343)
24330908 WATER CHARGES - FILTERED	99,570
24610842 SUNDRY INCOME - WATER	2,800
24610944 WATER SALES	172,856
24610944 WATER SALES - GENERAL FUND	16,995
Total Operating Income	305,215

Operating Expenses (6001)

ADMINISTRATION COSTS	5,000
STAFF TRAINING	2,026
METER READING	1,745
PUMPING STATION - ENERGY	48,045
PUMPING STATION - OTHER	9,051
RESERVOIR MAINTENANCE	12,274
MAINS REPAIRS & MAINTENANCE	12,274
CONSUMER FITTINGS	5,464
ADMINISTRATION EXPENSES PAYABLE TO GENERAL FUND	70,250

Total Operating Expenses

166,129

Allocated Expenses (6002)

DEPRECIATION	65,000
	65,000

Operating Surplus/(Deficit)

74,086

Capital Income

22400420 EMERGENCY WATER SUPPLY GRANT	
28516610 TRANSFER FROM RESERVE	221,913
	221,913

Capital Expenses (6005)

WATER METER (RESIDENCES)	1,000
UPGRADE WATER SUPPLY MAINS/VALVE REPLACEMENTS	50,000
WATER MAIN/DEAD END LINK UPS	30,000
RESERVE TANK REPLACEMENT/REPAIR	90,000
DESIGN - AERATOR CHLORINATOR	90,000
WATER TOWER INTERNAL COATING	100,000
	361,000

Capital Surplus/(Deficit)

(139,087)

Net Surplus/(Deficit)

(65,001)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Water Fund - Coleambally	
Operating Income (6000)	
22400576 PENSIONER REBATES - SUBSIDY	2,632
22680455 INTERNAL INTEREST INCOME	22,000
24330246 EXTRA CHARGES RAISED	2,122
24330568 PENSIONER REBATES - CURRENT YEAR	(4,955)
24330908 WATER CHARGES - FILTERED	77,663
24610842 SUNDRY INCOME - WATER	1,000
24610944 WATER SALES	150,005
24610944 WATER SALES - GENERAL FUND	13,905
Total Operating Income	264,372
Operating Expenses (6001)	
ADMINISTRATION COSTS	3,000
STAFF TRAINING	2,026
METER READING	1,705
PUMPING STATION - ENERGY	54,349
PUMPING STATION - OTHER	18,571
RESERVOIR MAINTENANCE	10,959
BORE MAINTENANCE	1,605
MAINS REPAIRS & MAINTENANCE	8,881
CONSUMER FITTINGS	3,939
ADMINISTRATION EXPENSES PAYABLE TO GENERAL FUND	70,250
Total Operating Expenses	175,285
Allocated Expenses (6002)	
DEPRECIATION	65,000
	65,000
Operating Surplus/(Deficit)	24,087
Capital Income	
22400420 EMERGENCY WATER SUPPLY GRANT	
28516610 TRANSFER FROM RESERVE	
	-
Capital Expenses (6005)	
WATER METER (RESIDENCES)	1,000
UPGRADE WATER SUPPLY MAINS/VALVE REPLACEMENTS	40,000
WATER MAIN/DEAD END LINK UPS	
RESERVE TANK REPLACEMENT/REPAIR	
DESIGN - AERATOR CHLORINATOR	
WATER TOWER INTERNAL COATING	
TRANSFER TO RESERVE	48,087
	89,087
Capital Surplus/(Deficit)	(89,087)
Net Surplus/(Deficit)	(65,000)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

SEWERAGE SERVICES

Sewerage Fund - Jerilderie

Operating Income (7000)

32400576 PENSIONER REBATES - SUBSIDY	6,644	
32680455 INTERNAL INTEREST INCOME	68,842	
32680460 INTEREST - INTERNAL LOANS - LIBRARY	1,802	
32680461 INTEREST - INTERNAL LOANS - REAL ESTATE	5,014	
32680460 INTEREST - INTERNAL LOANS - HOUSING		
34330136 SEWER DISCHARGE	14,000	
34330140 LIQUID TRADE WASTE APPLICATION CHARGES		
34330246 EXTRA CHARGES RAISED	2,186	
34330568 PENSIONER REBATES - CURRENT YEAR	(12,083)	
34330656 RATES ABANDONED - OTHER		
34330814 SEWERAGE RATES - CURRENT YEAR - C IN \$	231,840	
34330816 SEWERAGE RATES - CURRENT YEAR - MINIMUMS		
34330818 SEWERAGE RATES - PART YEAR - C IN \$		
34610842 SUNDRY INCOME - SEWER		
34690808 SEWERAGE CONNECTION FEES	2,536	
Total Operating Income	320,781	-

Operating Expenses (7001)

32361371 BUSINESS PLAN		
32361381 CONSULTANCY SERVICES - LTW		
32362391 FITTINGS & INSTALLATIONS		
32362581 HEALTH COSTS	1,306	
32362661 INSURANCE	14,804	
32362861 LICENCES, FEES & SUBSCRIPTIONS	1,306	
32362921 LOAN INSTALMENTS - INTEREST		
32363491 PLANT & EQUIPMENT MAINTENANCE	3,000	
32363851 RATES & CHARGES	4,109	
32364001 RISK MANAGEMENT COSTS		
32364101 SAFETY REQUIREMENTS - SEWER	1,957	
32364421 STAFF TRAINING COSTS		
32364621 SUNDRY EXPENSES	651	
32364756 TELEPHONE - CHARGES - SEWER	651	
33042961 M & R - SEWERS	6,525	
33043991 RISING MAINS MAINTENANCE	2,612	
33083015 MANAGEMENT FEE (ADMIN & ENG)	42,894	
33932191 ELECTRICITY - PUMP STATION - SEWER	7,878	
33932541 GROUNDS & LANDSCAPE MAINTENANCE - SEWERS	651	
33933761 PUMPS & CONTROL SYSTEM OPERATION & MAINTENANCE	32,620	
33083020 CONTRIBUTION TO PUBLIC CONVENIENCES	-	
33934961 WATER CHARGES		
34971341 BUILDING M & R - TREATMENT WORKS	1,957	
34971341 BUILDING M & R - TREATMENT WORKS SPECIFIC	2,186	
34972191 ELECTRICITY - SEWER	7,829	
34972541 GROUNDS & LANDSCAPE MAINTENANCE	1,957	
34974201 SAMPLING & TESTING	651	
34974881 TREATMENT WORKS OPERATION & MAINTENANCE	58,714	
34974886 TREE MAINTENANCE - TREATMENT WORKS	651	
Total Operating Expenses	194,909	-

Allocated Expenses (7002)

33931341 BUILDING M & R - DEPN		
33931781 DEPRECIATION - OTHER	105,517	
Total Allocated Expenses	105,517	-

Operating Surplus/(Deficit)

20,355	-
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Capital Income

35900901 INTERNAL LOAN REPAYMENTS - LIBRARY	28,500	
35900902 INTERNAL LOAN REPAYMENTS - REAL ESTATE	25,000	
35900903 INTERNAL LOAN REPAYMENTS - HOUSING		
38516610 TRANSFER FROM RESERVES		
	53,500	-

Capital Expenses

37437729 PRESSURE WASHER		
37437730 REFURBISHMENT OF AMENITIES TREATMENT WORKS		
37437733 DIGESTOR/STIRRER		
37437734 WUNNAMURRA ESTATE ADDITIONS		
37437735 SEWERAGE ADDITIONS - NORTH JERILDERIE		
37437736 INDUSTRIAL AREA SEWERAGE		
37437737 OAKLANDS ROAD SEWERAGE		
37437738 OAKLANDS ROAD PUMP STATION		
37437740 SEWER JETTING MACHINE		
37437726 SEWER PUMP REPLACEMENT		
37437727 SEWER WELL PUMP REPLACEMENTS	12,000	
37437728 SEWER MAINS	30,000	
37437729 PRESSURE WASHER		
38516610 TRANSFER TO RESERVE		
	42,000	-

Loan Repayment

35900901 LOAN TO GENERAL FUND - LIBRARY		
35900902 LOAN TO GENERAL FUND - REAL ESTATE DEVELOPMENT		
35900903 LOAN TO GENERAL FUND - HOUSING		
38255945 SEWER LOAN 152		
	-	-
	-	-

Capital Surplus/(Deficit)

	11,500	-
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Net Surplus/(Deficit)

	31,855	-
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**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Sewerage Fund - Darlington Point	
Operating Income (7000)	
SEWERAGE CHARGE - OCCUPIED	181,519
SEWERAGE CHARGE - CHURCHES	821
EXTRA CHARGES	2,039
ABANDONED RATES	(7,525)
PENSIONER RATES SUBSIDY	4,229
DARLINGTON POINT NORTH - RESIDENCE CONT. INTEREST	550
INTEREST ON INVESTMENT	34,000
OTHER INCOME	550
Total Operating Income	- 216,183
Operating Expenses (7001)	
ADMINISTRATIVE COSTS	515
STAFF TRAINING	2,026
TREATMENT WORKS - ENERGY	18,459
TREATMENT WORKS - OTHER	18,393
REPAIR SEWER LINES	8,309
PUMPING STATION - ENERGY	14,234
PUMPING STATION - PUMP MAINTENANCE	28,662
ADMINISTRATION EXPENSES PAYABLE TO GENERAL FUND	37,500
	- 128,098
Allocated Expenses (7002)	
DEPRECIATION	85,000
	- 85,000
Operating Surplus/(Deficit)	- 3,085
Capital Income	
TRANSFER FROM RESERVES	1,915
	- 1,915
Capital Expenses	
EFFLUENT RE-USE SCHEME	40,000
PUMP OUTFLOW TELEMETRY	50,000
	- 90,000
Capital Surplus/(Deficit)	- (88,085)
Net Surplus/(Deficit)	- (85,000)

**MURRUMBIDGEE COUNCIL
CONSOLIDATED OPERATIONAL PLAN 2016/17
DETAILED INCOME AND EXPENDITURE**

SOUTH	NORTH
2016/17	2016/17

Sewerage Fund - Coleambally	
Operating Income (7000)	
SEWERAGE CHARGE - OCCUPIED	95,755
SEWERAGE CHARGE - CHURCHES	3,019
EXTRA CHARGES	1,070
ABANDONED RATES	(3,801)
PENSIONER RATES SUBSIDY	1,970
DARLINGTON POINT NORTH - RESIDENCE CONT. INTEREST	
INTEREST ON INVESTMENT	20,000
OTHER INCOME	880
Total Operating Income	118,893
Operating Expenses (7001)	
ADMINISTRATIVE COSTS	515
STAFF TRAINING	2,026
TREATMENT WORKS - ENERGY	6,213
TREATMENT WORKS - OTHER	
REPAIR SEWER LINES	9,303
PUMPING STATION - ENERGY	8,941
PUMPING STATION - PUMP MAINTENANCE	11,182
ADMINISTRATION EXPENSES PAYABLE TO GENERAL FUND	37,500
	75,680
Allocated Expenses (7002)	
DEPRECIATION	40,000
	40,000
Operating Surplus/(Deficit)	3,213
Capital Income	
TRANSFER FROM RESERVES	44,418
	44,418
Capital Expenses	
SEWERAGE UPGRADE - RIP RAP PONDS/OXIDATION POND/TREATMENT WORKS	87,631
EFFLUENT RE-USE SCHEME	
PUMP OUTFLOW TELEMETRY	
	87,631
Capital Surplus/(Deficit)	(43,213)
Net Surplus/(Deficit)	(40,000)



Murrumbidgee Council



Murrumbidgee Council Transition & Implementation Plan

December

2016

This document provides an outline of the work that will be undertaken to establish Murrumbidgee Council as a fit-for-purpose Local Government organisation.

Continuity of
service as we
create a
community-
focused future

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1. EXECUTIVE SUMMARY

Creating a new Council is first and foremost a whole of organisation change project involving many different kinds of change - including changes in strategy, goals, structure, processes, systems, work practices, technology and culture.

The process of merging is a challenging time for the key stakeholders (staff, councillors and community) due to the general uncertainty that comes with any change of this scale.

Organisational leadership, including vision, drive and the skills necessary to guide people through the change, is recognised as critical. To this end, the two former councils are continuing to invest in staff training programs focusing on leadership skills, change management and building resilience.

2. INTRODUCTION

The purpose of the Murrumbidgee Council Transition & Implementation Plan (the Plan) is to outline the Implementation Framework designed to assist the Administrator, General Manager and Deputy General Manager of the newly-formed Murrumbidgee Council in the creation of a new council for the residents and ratepayers of the former Jerilderie and Murrumbidgee local government areas.

Connected by the Kidman Way, with links to major freight transport routes, the communities of Jerilderie, Coleambally and Darlington Point are steeped in iconic images of Australia history, host to innovative irrigation-based agriculture and home of the river system that shares its name.

The merged Council has a population base of 4,047. The Council are is located between the fertile, irrigation and river systems of the Riverina and the dryland agricultural area of the Hay plains. It covers a geographical area of 6,880 square kilometres and its major industries are agriculturally based.

The Council has a strong role in providing services and facilities to support those agricultural activities and the families and businesses within the respective communities of the region.

It is practical for the new Council to undertake this due diligence process to ensure the continued delivery of services to residents and ongoing viability of operations now that the merger has occurred.

The establishment of a Project Management Office will guide the implementation of this Transition Plan at the behest of the General Manager.

The implementation timelines developed for this plan are in keeping with the guidelines developed by the Department of Premier and Cabinet and designed to ensure the engagement of all key staff and stakeholders throughout the transition phase. In so doing, it is envisaged that the long-term outcomes of the transition will be embedded into the organisation in a realistic and sustainable fashion.

It is the intention of the Administrator and General Manager to utilise the Merger Implementation Funds provided by the Department of Premier and Cabinet in a fiscally prudent fashion by adopting a “Best Value” approach to the engagement of resources to meet the objectives of the Transition Plan.

2. SCOPE AND PHASES

This Plan will facilitate the establishment of a new organisation that has at its heart the greater good of the new community, including enhanced and innovative services for the community that cares for its people (staff) going through the transition, and of course meets legislative requirements.

Given that the new Council came into existence on the day of Proclamation, initial work on preparing for the change has been incorporated into the integration, or first, phase. On the premise of integration ahead of implementation, there are two distinct phases to the creation of a new Murrumbidgee Council:

Phase 1: Integration and Preparing for Change

Proclamation (Day 1) to the election of the new council in September 2017

Phase 2: Implementation and Transition

Election and new Council

Each phase has different challenges, requires different outcomes and therefore the purposes and goals of each phase are different.

PHASE 1 – INTEGRATION AND PREPARING FOR CHANGE

The timing of Phase 1 is from Proclamation on May 12, 2016 until the Local Government Election Day for all amalgamated Councils on September 9, 2017.

The purpose and goals for this phase are as described – integration of systems and services as well as preparation for change ahead of the transition. This phase builds on the readiness of each legacy council and its staff to create our new Council.

This phase is also largely about enabling the new organisation and ensuring business continuity, while continuing the integration of the services and work units.

Phase 1 goals:

- ❖ Create a comparable evidence base for the former councils
- ❖ Create a climate for change and change readiness
- ❖ Engage and enable the new organisation
- ❖ Continue transition work
- ❖ Effective communications

PHASE 2 – IMPLEMENTATION & TRANSITION

The timing of Phase 2 is ongoing from the council elections in September 2017.

In this phase the new council will undertake its integrated planning and reporting processes for the new council term and the organisation will be undergoing more transformational internal change to align its direction and resources with the strategic vision and objectives arising from the new CSP.

Organisational governance structure in Phase 2 is the newly elected mayor and council and their appointed general manager.

Phase 2 goals:

- ❖ Community affinity with the new council and local government area
- ❖ Organisational transformation
- ❖ Reframing local democracy

3. IMPLEMENTATION PRINCIPLES

The following principles are designed to guide the creation of the new Council.

Principle	Description
Service	Community first in decision making Maintain seamless service delivery
Opportunity	Develop 'best of the best' Embrace the 'new' and opportunities to innovate
Cohesion	Build on strengths of each former Council A true collaboration Build confidence in the new council
Engagement	Inform and involve key stakeholders at all stages
Integrity	Ethical, open and accountable governance Keeping to the truth Evidence based Decisions made in the long term interests of the new Council
Respect	Leader led Value the knowledge and contributions of others
Equity	Decisions and processes will be made from a position of consideration for the former entities and the communities which they served.

In keeping with these principles, the community has provided Council with its own views through the engagement process to develop a new corporate brand. There were many words used to describe the type of organisation the community expected the new Murrumbidgee Council to be and these words are captured on the following page.



These opinions of what the new organisation should aspire to have also helped shape the Corporate Values and Vision and will drive the culture of the organisation into the future.

4. TEN KEY RESULTS

In preparing the Murrumbidgee Council Transition Plan, due regard was given to the establishment of key results and milestones. This will not only provide for effective corporate planning principles to be met but also ensure clear reporting targets are established from the outset. While the detail of the Transition Plan can be found in Attachment A – Murrumbidgee Council Implementation Project Plan, the following ten key result areas summarise this document and provide a snapshot of how Murrumbidgee Council will achieve results in each of the key areas.

1. SERVICE CONTINUITY WITH SMART SERVICE IMPROVEMENTS

What does this mean?

The first priority for the implementation process is that there be no disruption in the provision of existing services to communities. This includes traditional services such as maintaining infrastructure, assessing development applications, protecting the environment, supporting community development collecting waste and undertaking recycling.

It also includes a wide range of other services which contemporary councils provide, such as promoting local business, supporting culture and the arts and running saleyards, airports and cemeteries.

While many of the benefits of new councils will be maximised over the longer term, there will be opportunities for councils to identify and deliver smart service improvements in the earlier stages of the implementation process.

How it will be achieved?

- As part of Phase 1, this will involve documenting the service activity areas of each council. The work will involve service 'mapping' and documenting existing operating areas in preparation of future work. It will involve having up-to-date lists of current policies in a Policy Register and have a current list of Delegations.
- The work will largely be done internally in each existing council. This will provide staff with a sense of 'ownership' of the change process and allow opportunities for improved service methods to be identified and adopted.
- The outcome will be a comparable set of documents across the new organisation which will be used to benchmark service improvements.
- Throughout this phase, staff will continue to complete their normal tasks while contributing to the implementation of change that is realistic and sustainable.
- The outcome will be resolving behind the scenes issues as quickly and effectively as possible to ensure continued operations and a solid foundation for the effectiveness of the new council into the future.

2. ROBUST GOVERNANCE THAT DELIVERS CONFIDENCE TO COMMUNITIES

What does this mean?

Communities will be seeking confidence that the new council has robust and transparent governance systems. This is a core expectation of local government, which is particularly critical during a time of change.

In the early stages of implementation, councils should have a particularly strong focus on identifying, mitigating and managing risk. Most councils are experienced in identifying risks and developing and instigating mitigation strategies.

How it will be achieved?

One of the risks for our communities is a loss of representation at the local level in a larger LGA. This is an opportunity to reframe and redesign local democracy to be more participatory and embrace a wider community engagement. It is an opportunity to embed stronger democracy and democratic principles.

The outcome will be that people will feel there is strong engagement with the new council and that they have the opportunity to participate in decision making about the local area. People will have confidence that they can influence decision making.

During the Transition Phase, this will be managed through the appointment of all former elected Councillors with an ongoing interest to serve on the Local Representation Committee. This committee will consider matters of community relevance and make recommendations to the Council.

3. EASY TO DO BUSINESS WITH, IN PERSON AND ONLINE

What does this mean?

It is expected that residents, ratepayers, businesses, suppliers and other customers will continue to be able to do business with councils without interruption. This includes the ability to access customer service centres in person – in a wider range of locations – and to do business online.

How it will be achieved?

- Information contained on previous Council websites has been transitioned to one combined site and singular social media presence established.
- Single phone contact point for whole of Council – answer points determined by geographic location of caller.

- Review of existing business services (as previously outlined) to streamline outward facing service delivery across all service centres.

4. ENGAGED STAFF WHO UNDERSTAND THEIR ROLES AND HOW THEY CONTRIBUTE TO THE NEW COUNCIL

What does this mean?

The success of the new council will depend on a positive and service-focused organisational culture. This will include staff feeling secure in their employment, understanding their roles in the new council and being excited by the potential for development and other opportunities.

How it will be achieved?

- This is again internal work that must be done by each of the former councils and will require training for staff on change management and resilience.
- In this phase it is important for the new council to create a joint compelling story for the change that focuses on the opportunities ahead and which will help in creating a sense of enthusiasm within the existing workforce.
- The Transition Survey undertaken by Murrumbidgee Council has provided a guide as to where the organisation and its people are up to and highlight the issues which need to be addressed throughout the transition project.
- The outcome will be a core group of staff who are excited for and ready to move forward with change as evidenced by the change readiness survey outcomes. More work may need to be done according to the survey outcomes.
- The major challenge during this phase is maintaining the sense of service continuation, while at the same time creating momentum for the change.

5. INVOLVED COMMUNITIES WHO HAVE THEIR SAY

What does this mean?

Clear and consistent communication and meaningful engagement with communities will be a crucial component to a successful implementation process.

It is expected that new councils will retain existing community engagement methods throughout Phase 1, such as advisory committees, online forums, citizens' panels and 'have a say' events. In many cases, existing community engagement methods will have an even more important role, as they provide a way for community members to be informed about and engaged in the vision and activities of the new council.

How it will be achieved?

Throughout the transition period for the new Council, the following principles will apply to all communications:

- Our communication is planned and pro-active
- Our messages are clear, concise and easy to understand
- We provide our community with an opportunity to express their views and have input into our strategies
- Our internal communications are open and engender trust amongst employees
- We maximise communication effectiveness by using the most appropriate communication channel
- We evaluate the effectiveness of our internal and external communications on an ongoing basis

The methodologies that will be employed to ensure this open communication process are detailed in Council's Communications Plan which encompasses both internal and external communication activities. (Attachment C)

6. COMMUNITIES CAN READILY IDENTIFY WITH THEIR NEW COUNCIL

What does this mean?

One of the most important early tasks in beginning to grow a shared identity for a new council is the development of the new visual identity. This includes elements such as the logo, colour palette and other visual identifiers.

It is expected that each new council will have adopted a logo and other key elements of the visual identity by February 2017. The visual identity should support the name of the new council, as well as the shared values of the community.

How it will be achieved?

Our visual identity is more than a logo, or identity mark. Our identity is about the way we present ourselves as an organisation.

Council will engage an external entity to assist in the creation of the corporate identity based on the following processes:

- It is expected that the new visual identity of the council supports the name of the council, i.e. Murrumbidgee Council, and embraces the shared values of the communities of Coleambally, Darlington Point and Jerilderie areas.

- The key thrust of this project is, in consultation with stakeholders and the community, to identify key sources of image influence and attempt to align how our Council is presented by them.
- It is vitally important that the communities and staff of the new council provide input into the visual identity and, as such this project includes a comprehensive community engagement element.

7. A SHARED VISION AND DIRECTION FOR THE WHOLE COMMUNITY

What does this mean?

By the end of December 2016, it is expected that a succinct statement of vision and priorities will have been prepared for the new council. The statement will provide high level guidance for the early period of the new council.

The statement of vision and priorities should both provide a consistent, high level direction for the entire new council area and recognise the unique identity of individual communities within it. The community strategic plans of previous councils will be a key input to the preparation of the statement. Many community strategic plans already included place based elements, which should be incorporated into the statement of vision and priorities.

The statement should also be prepared with significant input from the community and staff.

How it will be achieved?

Through the development of Murrumbidgee Council's new corporate brand, input from the key stakeholders and the broader community will assist in identifying what the expectations are with regards to long-term outcomes.

This resultant shared vision will create the starting point for Council in preparation of the Integrated Planning and Reporting documentation to present to a newly elected Council in September 2017.

8. RATES MAINTAINED WITHIN EXISTING PATHWAYS AND RESOURCES USED WISELY TO SERVE THE ENTIRE COUNCIL AREA

What does this mean?

To provide certainty to communities, the NSW Government's policy position is that rating structures and categories in place prior to the establishment of the new council will be maintained for a period of four years. The proclamation will require new councils to apply the rating structure,

rating categories and sub-categories that applied in each former council area for 2015-16 in 2016-17. This ensures there are no changes to rate paths for the first year of the government's committed four-year rate path freeze for new councils. Further guidance will be provided in the second half of 2016 about how the remaining three years of the Government's policy commitment will be implemented.

How it will be achieved?

Rating paths for Murrumbidgee Council have been set in accordance with the Proclamation.

9. EXPECTED BENEFITS WHICH ARE CLEAR, MEASURABLE AND ON TARGET

What does this mean?

Communities will have a strong interest in seeing the benefits of the new council. By September 2016 councils must identify potential local benefits and by the end of December 2016, a clear statement of local benefits, with actions to achieve those benefits, will be incorporated into the Implementation Plan.

How it will be achieved?

- As part of its reporting and evaluation processes for this Transition and Implementation Plan, Council documents high-level savings across the organisation.
- Service improvements are tracked and documented.
- The communication of benefits to the community will be in accordance with the methodologies of the adopted Communication Plan: Council Transition Process.

10. A NEWLY ELECTED COUNCIL WORKING FOR THE WHOLE COMMUNITY

What does this mean?

Holding the first elections for new councils will be a critical milestone for local communities. The Act requires the first election of a new council to be conducted by the NSW Electoral Commission.

Implementation Plans should include actions to:

- ❖ widely communicate the process and timeliness for local community members to nominate as candidates in the elections
- ❖ promote the date of the election and voting locations
- ❖ support pre-election information sessions for potential candidates run by the Office of Local Government and LGNSW

- ❖ run a thorough induction process for new councillors, as well as an ongoing program of professional development and support

How it will be achieved?

The election of the new Council in September 2017 will be undertaken in accordance with the Act and with key elements of community promotion.

One of the key tasks of a newly elected Council will be the development of the Community Strategic Plan and its support documentation, the Delivery Program, Operational Plan and Resourcing Strategy – consisting of its Long Term Financial Plan, Workforce Plan and Asset Management Plan. Much of the groundwork for the Resourcing Strategy will flow from the documentation undertaken during the Transition audits of existing services.

5. DETAILED ACTIONS

There are a large number of detailed actions required to achieve the 10 key results and deliver a successful implementation process. These actions are included in the Murrumbidgee Council Implementation Plan, which is included as Attachment A.

The plan in Attachment A details work to be undertaken in each of the following areas:

- Aquatic centre management
- Asset Management
- Business Systems
- Caravan Parks
- Communication
- Community Development
- Community Services
- Compliance and Legal
- Council meetings
- Customer Services
- Due Diligence
- Environmental Management - NRM
- Economic Development Strategy
- Emergency Services
- Stronger communities fund
- Financial Management
- Flood protection
- Governance
- Procurement
- Registers (pecuniary interest, land etc)
- Human Resources
- ICT and Business Systems
- IP&R
- Marketing and Branding
- Private works
- Records Management
- Regulatory services
- RMS contracted works
- Sewer utilities
- Stormwater management
- Strategic Management
- Waste Management
- Water utilities
- Legal proceedings

This list will be updated and enhanced as required throughout the transition process as part of an iterative process to allow for business improvement across the Council. It is the intention of Council, where practicable, to utilise existing working groups, the Local Representation Committee and the Consultative Committee to assist in informing the implementation of the Murrumbidgee Council Transition and Implementation Plan.

6. RISK MANAGEMENT

The process for managing Council’s risk is consistent with the Australian International Risk Management Standard AS/NZS ISO 31000:2009 which is set out in GRPP.02.01.02 Enterprise Risk Management. This procedure establishes the Council’s guiding principles to establish the Enterprise Risk Management Framework and associated processes.

INHERENT AND RESIDUAL RISK RATING TABLE

As a guide to assessing the Inherent and Residual Risk, the following elements should be taking into consideration.

Financial Consequence

The table below illustrates the Consequence Table. For each risk, the quantification of the risk consequence is performed as aligned with the Risk Matrix.

Consequence	\$ Minimum	\$ Maximum	Definition
Sustainable (1)	0	10,000	Quantifying the impact of each risk materialising returned a consequence value that fits into one of these rating bands.
Minor (2)	10,001	200,000	
Moderate (3)	200,001	500,000	
Major (4)	500,001	2,000,000	
Catastrophic (5)	2,000,000	>2,000,000	

Likelihood Rating

The Likelihood rating is the probability of the risk materialising. Each risk in the risk registers at the project, program and portfolio levels should be analysed and an appropriate likelihood rating should be assigned.

Likelihood	%	Definition
Almost Certain (5)	75	The event is expected to occur in most circumstances.
Likely (4)	60	The event will probably occur in most circumstances.
Possible (3)	50	The event might occur at some time.
Unlikely (2)	20	The event could occur at some time, but is not expected.
Rare (1)	2	The event may occur only in exceptional circumstances.

The initial risk rating (assuming no controls are in place) for each risk is calculated by plotting the inherent likelihood and inherent consequence response scores on the Risk Rating Table to give an Inherent Risk Rating of 1 to 5.

This rating provides a measure of the **inherent** level of risk (no controls in place) and will assist in identifying the risks that require further treatment. The **Residual** Risk Rating (with controls in place) is the rating applied with preventative, and any corrective controls in place.

Inherent and Residual Risk Rating					
	Inherent Consequences				
Inherent Likelihood	Severe	Major	Moderate	Minor	Sustainable
Almost Certain	1	1	2	4	5
Likely	1	1	2	4	5
Possible	1	1	3	5	5
Unlikely	2	2	4	5	5
Rare	3	3	4	5	5

TREATING THE RISK

Treating the risk requires identifying a range of options, evaluating the options and developing additional controls for implementation. Selecting the most appropriate option involves balancing the costs of implementing each option against the benefits derived from it. It is important to consider all direct and indirect costs and benefits whether tangible or intangible.

The objective is to acknowledge and manage risks in operational areas, or throughout the life of a project, and to ensure changes are monitored from a risk perspective. The aim is not to eliminate all risk but to ensure that the risk is maintained at a level tolerable to Council's risk appetite and target risk ratings, in a cost effective manner.

Risks must be addressed within the resources available and with consideration for value for money.

Risk Action Table	
Rating	Action Required by the Risk Owner
1 Severe	<ul style="list-style-type: none"> Requires immediate attention of relevant Director and the General Manager, and Management Committee (where established). Detailed consultation, research, risk identification and reduction options to be investigated with a detailed action plan designed and implemented immediately.
2 Major	<ul style="list-style-type: none"> Requires urgent attention of relevant Director, and Management Committee (where established).
3 Moderate	<ul style="list-style-type: none"> Manager responsible for risk to implement action plan within appropriate/established timeframes. Further risk control measures may be required.
4 Minor	<ul style="list-style-type: none"> Manager responsible for risk to implement any action plan measures, and monitor and review risk to ensure no escalation of risk.
5 Sustainable	<ul style="list-style-type: none"> Manager responsible for risk to monitor and review.

7. MONITORING, REPORTING AND COMMUNICATING PROGRESS

While the Department of Premier and Cabinet and the Office of Local Government have set up monthly reporting schedules for Councils involved in the amalgamation process, it is the intention of Murrumbidgee Council to maintain a regular reporting process internally and with its community.

To facilitate this, the Project Management Office will provide minutes of its weekly meetings to the General Manager and Administrator. These minutes document key service areas within the PMO, including identifying opportunities and challenges, and allows for regular updates and collation of information. The Deputy General Manager, as the head of the PMO, will prepare a monthly report for the information of the Local Representation Committee and the Council. This will provide concise detail on the actions of the PMO as well as provide insight into its future activities.

Supporting this document will be the Implementation Plan that exists electronically as a Smartsheet document. This document will be reviewed by the Deputy General Manager and the Project Manager in consultation with the General Manager and Manex to ensure the targets included within a SMART (Strategic, Measurable, Assignable, Realistic and Time-related) and can be achieved within the constraints of organisational service continuity. Where there is a requirement for additional resources to be secured to ensure an element of the Implementation Plan is met in a timely fashion, internal staff with relevant skills in the subject area will be offered a secondment. Should a secondment not be an option, additional resources will be sourced external to the organisation on a contract basis to complete the specific task.

Ongoing reporting to the community on the progress of the Transition and Implementation Plan will be undertaken via the methods outlined within the Murrumbidgee Council Communication Plan (Attachment C). In summary, this process includes regular distribution of Community Newsletters, as required distribution of Council Media Releases and regular updates on Council's web page and social media.

8. SUMMARY OF TRANSITION COSTS

	Transitional Costs			
	Year 1	Year 2	Year 3	Total
PMO Staffing	\$835,106	\$417,553	\$0	\$1,252,659
Asset Management	\$257,500	\$15,000	\$15,000	\$287,500
Communication	\$30,908	\$10,000	\$10,000	\$50,908
ICT	\$2,410,500	\$100,000	\$100,000	\$2,610,500
Governance - policies	\$41,300	\$0	\$0	\$41,300
Human Resources Management & Training	\$63,213	\$15,000	\$15,000	\$93,213
Marketing and Branding	\$82,465	\$10,000	\$10,000	\$102,465
Service Review	\$129,260	\$0	\$0	\$129,260
Rebadging	\$125,250	\$20,000	\$10,000	\$155,250
SCF Grant Administration	\$51,750	\$0	\$0	\$51,750
Miscellaneous	\$85,000	\$75,750	\$75,750	\$236,500
Total Transitional Costs	\$4,112,252	\$663,303	\$235,750	\$5,011,305

9. ATTACHMENTS

Attachment A

MURRUMBIDGEE COUNCIL IMPLEMENTATION PLAN

<https://app.smartsheet.com/b/home> Murrumbidgee Council Implementation Plan

Attachment B

PROJECT MANAGEMENT OFFICE TERMS OF REFERENCE



MURRUMBIDGEE COUNCIL TRANSITION PROJECT

Project Management Office (PMO)

Terms of Reference

BACKGROUND/CONTEXT

The amalgamation by the State Government of Murrumbidgee Shire Council and Jerilderie Shire Council into the new entity of the Murrumbidgee Council was proclaimed on the 12th May 2016.

The merged Council has a population of 4,047 and covers a geographical area of 6,880 square kilometres with a predominantly agriculturally based economy. The towns of Jerilderie, Coleambally and Darlington Point form the main population centres.



The distance from Jerilderie to Darlington Point is approximately 100km with Coleambally situated in between, 30km from Darlington Point and 70km from Jerilderie. These distances generate logistical and efficiency considerations.

There is a clear understanding that continuity of service will be maintained by the two pre-existing Councils whilst the transition to the new entity proceeds.

Whilst there is a need for a number of immediate changes to how the Murrumbidgee Council functions, many of the adjustments can be undertaken over a longer timeframe to achieve a fully integrated and harmonised Council.

These Terms of Reference outline how the PMO will operate in leading the transition to the new Murrumbidgee Council.

FUNCTION OF THE PMO

The Function of the PMO is to take responsibility for the business issues associated with the Murrumbidgee Council Transition Project. The PMO is responsible for making recommendations to the Interim General Manager on a wide range of matters that are relevant to the integration and harmonisation of the Murrumbidgee Council. These matters include defining and realising outcomes and benefits of the transition, monitoring risks, quality of outcomes and deliverables, timeliness and budget implications.

The PMO will provide strategic direction and advice and will monitor implementation by others within the Organisation.

ROLE OF THE PMO

The role of the PMO is to “steer not row” and to:

- take on responsibility for the Transition Project’s feasibility, business plan, achievement and monitoring of outcomes
- ensure the Transition Project’s scope aligns with the requirements of stakeholders
- provide those directly involved in the Transition Project with guidance on project business issues
- ensure effort and expenditure are appropriate to stakeholder expectations
- address any issue that has major implications for the Transition Project
- keep the Transition Project scope under control as emergent issues force changes to be considered
- reconcile differences in opinion and approach, and resolve disputes arising from them
- report on Transition Project progress to the Interim General Manager

The PMO’s role includes consideration of:

- Organisation structural issues
- Reporting requirements
- Implementation methodologies
- Establishment of and adherence to timelines
- Internal and external communication
- Human resources and industrial issues
- Systems integration including ICT, salary systems
- Harmonising and enhancing policies and codes
- Delegations
- Community engagement
- Strategic tasks including Community Strategic Plan, Delivery Plan, Operational Plan & Annual report
- Governance matters including insurance, procurement, risk management, WH&S, register development and maintenance, internal and external audit
- Rates and fees and charges harmonisation

ROLE OF INDIVIDUAL PMO MEMBERS

The roles of the individual members of the PMO include:

- understanding the strategic implications and outcomes of initiatives being pursued through project outputs
- appreciating the significance of the project for some or all stakeholders
- being genuinely interested in the initiative and the outcomes being pursued in the project
- being an advocate for the project's outcomes
- having a broad understanding of project management issues and the approach being adopted
- being committed to, and actively involved in pursuing the project's outcomes

In practice, this means the individual members:

- ensure the requirements of stakeholders are met by the project's outputs
- help balance conflicting priorities and resources
- provide guidance to the Interim General Manager and users of the project's outputs
- consider ideas and issues raised
- review the progress of the project
- check adherence of project activities to standards of best practice, both within the Council and in a wider context

GENERAL

MEMBERSHIP

The PMO shall be comprised of:

- Andrew Crakanthorp – Deputy General Manager (Chair)
- Alison Balind – Project Manager – Merger Transition (Executive Officer on secondment)
- A contracted fulltime HR practitioner (on contract to December 2017)
- A contracted ICT practitioner (on contract to December 2017)
- A contracted Media & Communications practitioner (on contract to December 2017)
- An Administration Officer (on contract to September 2017)
- Individual staff members of Murrumbidgee Council seconded to the PMO as determined by the Interim General Manager
- Consultants and/or advisers engaged to assist the PMO

CONVENOR/CHAIR

The Chair, Andrew Crakanthorp shall convene the PMO meetings.

If the designated Chair is not available, then Alison Balind (referred to as the Acting Chair) will be responsible for convening and conducting that meeting. The Acting Chair is responsible for informing the Chair as to the salient points/decisions raised or agreed to at that meeting.

AGENDA ITEMS

All PMO agenda items must be forwarded to the Administration Officer by C.O.B. five working days prior to the next scheduled meeting.

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

MINUTES & MEETING PAPERS

The format of the PMO minutes shall be as per Attachment 1.

The minutes of each PMO meeting will be prepared by the Administration Officer.

Full copies of the minutes, including attachments, shall be provided to all PMO members and the Interim General Manager no later than two working days following each meeting.

FREQUENCY OF MEETINGS

The PMO shall meet every week, or as per an agreed Meeting Schedule.

PROXIES TO MEETINGS

Members of the PMO shall nominate a proxy to attend a meeting if the member is unable to attend. The nominated proxy shall be abreast of the content of the meeting so as to provide a useful contribution to the meeting.

The Chair will be informed of the substitution at least 2 working days prior to the scheduled nominated meeting.

The nominated proxy shall provide relevant comments/feedback, of the PMO member they are representing, to the attended meeting.

TOR ATTACHMENT 1



Murrumbidgee Council



**MURRUMBIDGEE COUNCIL
PMO TRANSITION PROJECT**

Date:	Time:	Venue:	
Chairperson:		Minutes:	
Present:			
Apologies:			

	Item	Require Action/Discussion	Responsible Officer
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Next Meeting: XXXXXXXXXXXXXXX

DRAFT Murrumbidgee Council Transition & Implementation Plan (as at 24.11.16)

2016

Attachment C





Murrumbidgee Council Communications Plan



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MURRUMBIDGEE COUNCIL

Communications Plan

COMMUNICATION PRINCIPLES

Communicating effectively is an important element of not only change management processes but ongoing operations. Ensuring that the right messages get to those who need to hear it within a timely fashion is a key component of any Communications Strategy. As such, the following principles will apply to all Murrumbidgee Council communications:

- Our communication is planned and pro-active
- Our messages are clear, concise and easy to understand
- We provide our community with an opportunity to express their views and have input into our strategies
- Our internal communications are open and engender trust amongst employees
- We maximise communication effectiveness by using the most appropriate communication channel
- We evaluate the effectiveness of our internal and external communications on an ongoing basis

KEY MESSAGES

When Council communicates to the public it is to cover any one of three areas:

- ✓ We are taking a role of leadership (and letting you know what we're going to do about a certain situation)



Murrumbidgee Council Communications Plan



- ✓ Meeting our commitments (we said we would do this and now we're reporting back to you)
- ✓ We are inviting you, the community to participate in some way

Community and Stakeholder involvement through the transition process is essential to achieving the outcome of a better informed community, a staff which is actively involved in the change process and two-way communication which is enhanced and encouraged.

External

- Our focus is providing residents with real value for money.
- We will build community partnerships to deliver the best possible outcomes
- What Murrumbidgee Council does today shapes our community's long term future
- We listen to our community – they have a real role to play in shaping their local government
- We rely on our community to help us focus on what is important to ensure we do first things first.

Internal

- All Murrumbidgee Council employees are valued, respected and accountable for their performance.
- We are committed to listening, learning and responding to staff
- Council leaders are visible and accessible.
- Conversations with staff are a priority
- We encourage, acknowledge and celebrate success
- We place a high value on trust in the organisation



Murrumbidgee Council Communications Plan



KEY STAKEHOLDERS

To assist in determining which method of communication is best implemented, it is important to take the following steps:

- ✓ Identify all groups and individuals who may be affected by this change
- ✓ Assess the level of impact this change will have on each group and individual
- ✓ Develop/select a two-way communication process
- ✓ A consultation process has been included
- ✓ Determine the key messages that need to be delivered and how they will be delivered

It is important to remember that not all methods of communication will effectively get the right message to the right people, which is why it is often preferable to utilise a number of mechanisms.

CONSULTATION WITH THE COMMUNITY

The level of community consultation should correspond to the potential level of community impact or concern, and should be tailored to the nature, complexity and impact of the issue, plan or policy.

Community consultation may range from

1. Exchange of discreet information between individuals or stakeholders.
2. Dissemination of information across the wider community
3. Obtaining general community feedback and information
4. Interrogating, engaging or partnering the community.

These levels of consultation form a spectrum of community involvement from providing information through to actively involving the community in Murrumbidgee Council's decision-making.



Murrumbidgee Council Communications Plan



CONSULTATION WITH STAFF

Consultation is the best means of getting staff on-board with the change. This will allow them the opportunity to understand the new vision of the Council and where it is going, and it will allow staff to have their say.

To ensure consultation is effective, all staff that will be affected by the change will be provided with an explanation of the proposed change and provided with a copy of the issues paper (once it has been agreed to by Manex).

Consultation can take place with an individual staff member, or group of staff and, where they so choose, representative(s). Depending on the circumstances of each case a range of methods of consultation may be pursued, such as:

- Forming a Working Party to examine the proposed changes and make recommendations on them, especially where staff may not have been involved in the initial planning phase. Where a working party is formed, a timetable for its discussions will be provided
- Personal meetings with possibly affected staff, and, where they so choose, their representatives

COMMUNICATION PLANNING

Good communication is not an accident. There are seven universal truths which underpin good communication. These are the guiding principles against which communications will be evaluated:

1. Communication must, in general, be *planned*,
2. Opportunistic media should focus on social media platforms eg. Facebook, Twitter, Instagram and utilise images, videos etc at local events.
3. Messages should be *clear* and *concise* – which means short catchy posts with links back to Council's website.
4. Communication is a *two-way* responsibility – this allows for Council to not only get the message out but receive ongoing input from the community to provide feedback.



Murrumbidgee Council Communications Plan



-
5. There must be opportunity for *feedback*,
 6. Communication must be *open* and *transparent*,
 7. Channels of communication must be *appropriate* to the recipient(s) – to this end, Council will ask the community how it wishes to receive regular and ad hoc information.
 8. Communication needs to be *monitored* and *evaluated*.
 9. Over-communication is preferable to under-communication and repeat messages are OK.



Murrumbidgee Council Communications Plan



COMMUNICATIONS PLAN OVERVIEW

Purpose	Process and reasoning	Responsibility
Media Relations/Publicity	<ul style="list-style-type: none"> • Media engagement is planned wherever possible • Acknowledge the value of the media as a means of communicating with our key stakeholders • Strengthen our relationship with the media, dealing with them in an open, honest and pro-active manner • Deliver clear, consistent messages to our stakeholders • Ensure both Murrumbidgee Council and media representatives have a clear understanding of appropriate communication channels and procedures • Provide a briefing sheet with background and key points 	<ul style="list-style-type: none"> • Administrator and General Manager actively work on building strong, professional and effective relationship with media at all levels, including newspapers, television and radio - think first, "Would people want to know about this? Should people know about this?" • Media releases are distributed on a regular basis, highlighting achievements of council – Releases should be sent when the answer to the questions above is "yes" • Staff responsible for communication to pro-actively identify positive publicity opportunities and prompt work units and Manex • The General Manager and Administrator are well briefed to be Council spokespeople on issues • Media database covers all mediums and is continually updated
Community Engagement	<ul style="list-style-type: none"> • Ensure statutory obligations are met • Ensure those affected by Council decision have the opportunity to be involved in the decision making process 	<ul style="list-style-type: none"> • Know the project • Map the stakeholders • Define the issues • Find the right type of engagement to fit the



Murrumbidgee Council Communications Plan



	<ul style="list-style-type: none"> • Ensure community is provided with the information it requires to participate in a meaningful way 	<p>project/issue/event – ensure activity is time & venue appropriate for target audience.</p> <ul style="list-style-type: none"> • Develop a community engagement plan
Internal Communications	<ul style="list-style-type: none"> • Ensure staff are well-informed about the changes in their workplace • Encourage the use of clear, concise and easy to understand language throughout the organisation • Build understanding, commitment and loyalty among staff • A common sense of purpose is engendered through keeping people informed 	<ul style="list-style-type: none"> • New Council documents are written in clear, easy to understand language. Training is provided where appropriate • Ensure all staff are able to hear about their workplace in their workplace before they read it in the newspaper or on social media • Put communications and key messages on Manex agenda – this will ensure that decisions made at a Manex level are appropriately communicated to staff. • Work with Manex to actively identify successes and acknowledgements • Ensure key messages are communicated throughout the organisation • Expand Intranet for effective use as an internal communications tool • Deliver better communication results for outdoor staff. For example, attaching important internal emails to payslips, key messages information sheets to be read at weekly toolbox talks. Alternatively, develop and SMS system to advise all staff when critical communication has been issued and/or place printed information in work vehicles, staff pigeon-holes, notice boards, sign-on points.



Murrumbidgee Council Communications Plan



COMMUNICATIONS PLAN OVERVIEW

Purpose	Process and reasoning	Responsibility
Community Engagement	<ul style="list-style-type: none"> • Ensure statutory obligations are met • Ensure those affected by Council decision have the opportunity to be involved in the decision making process • Ensure community is provided with the information it requires to participate in a meaningful way 	<ul style="list-style-type: none"> • Know the project • Map the stakeholders • Define the issues • Find the right type of engagement to fit the project/issue/event – ensure activity is time & venue appropriate for target audience. • Develop a community engagement plan
Website	<ul style="list-style-type: none"> • Ensure Council’s website reflects provides regularly updated information on the transition process • Ensure Council’s website has update contact details 	<ul style="list-style-type: none"> • Designate clear areas of responsibility regarding technical and visual aspects of website administration • Develop overall visual design of website homepage • Prepare website style guidelines • Incorporate linkages to Council’s social networking/engagement tools
Social Media	<ul style="list-style-type: none"> • Media engagement is planned wherever possible • Deliver clear, consistent messages to our stakeholders • Provides a forum for engaging the community in the merger process on relevant issues • Increase access to information external to Murrumbidgee Council. 	<ul style="list-style-type: none"> • Staff responsible for communication to pro-actively identify positive publicity opportunities and prompt work units and Manex • Links to media releases are distributed on a regular basis. • Promote positive outcomes from the Change management process



Murrumbidgee Council Communications Plan



COMMUNICATIONS PLAN OVERVIEW

Purpose	Process and reasoning	Responsibility
Advertising	<ul style="list-style-type: none">• Inform community about Council's decisions, events and operations• Invite public engagement on relevant issues• Use advertising to broaden the appeal of Council's brand• Ensure all advertising adheres to Council's corporate branding standards	<ul style="list-style-type: none">• Ensure all advertising conforms to Council's consistent style and standards• Encourage the use of clear, easy-to-understand language where possible. Edit unwieldy language where appropriate• Seek advertising opportunities for Council that offer strategic value• Utilise online methods i.e., webpage, Facebook to promote Council activities

HOW MURRUMBIDGEE COUNCIL WILL COMMUNICATE

Please note – Murrumbidgee Council’s delegated media spokespersons are the Administrator and General Manager

Method- (what channel will Council use?)	When will this be employed?	Why will this method be used?	Who will be the audience?
Council meetings	Monthly	To provide consistent, approved content to the public	Internal & External
LRC updates	Monthly	To provide information to the members of the LRC which allows those members to provide consistent information to members of the community	Internal & External
Annual Report	Annually	It is a statutory requirement and it is an effective method by which Council summarises its activities for the year	Internal & External
Council/Community Plan	4-yearly with annual review	Statutory requirement	Internal & External
Website – also Home Page Feature and Home Page Introduction	Ongoing	This method is a contemporary and effective method of communication that will become more popular as the NBN is rolled out.	Internal & External
Surveys and evaluations	As required	Provides a means for anonymous contributions	Internal & External

Method- (what channel will Council use?)	When will this be employed?	Why will this method be used?	Who will be the audience?
Customer Service – counter enquiries and phone calls	Daily	An essential (mandatory) method by which Council interacts with its community and key stakeholders	Internal & External
Letters	As required	To be used for specific project based activities eg., roadworks, capital programs, events	Internal & External
E-mail direct to stakeholders	As required	To provide important and sometimes complex information on a regular basis	Internal & External
Phone	Ongoing	When information is needed in a short space of time and a two way conversation will assist in progressing the matter	Internal & External
Public Exhibition of documents	As required	Statutory requirement	Internal & External
Customer Service Centre foyers for displays/posters/brochures	As required	For community events and non – serious matters	Internal & External
What's On	Ongoing		Internal & External

Method- (what channel will Council use?)	When will this be employed?	Why will this method be used?	Who will be the audience?
Fact sheets for media, councillor and staff briefings developed into handouts for resident meetings	As required	To get across an important message and remove ambiguity "Council is in control of the content"	Internal & External
Create new corporate identity	As soon as possible	To create pride in the workforce, generate community cohesion through a shared image	Internal & External
Mission Statement	As soon as possible	To create a united direction for the Council and generate community cohesion through a shared vision	Internal & External
Using the signature panel on Council emails to promote a matter/event	As required	Cost effective and has the potential to reach a large audience	Internal & External

EXTERNAL COMMUNICATION			
Method- (what channel will Council use?)	When will this be employed?	Why will this method be used?	Who will be the audience?
Direct contact between Council and residents/business etc	As required	It is an effective method of communication which can be adapted for the situation. Often this method provides written confirmation of agreed actions or commitments.	External
Rate notice and booklet	Quarterly	Statutory requirement	External
Public meetings/forums/events	As required	This method allows effective face to face forums and active listening	External
Media releases	As required	To reach a broader cross section of the community	External
Responding to media requests	As required	To facilitate Council's ability to state a position on a matter that the media are pursuing	External
Community newsletter	Monthly	Cost effective and reaches a large audience	External
Staff carrying out their jobs and being "observed" by the community	Daily	This method has the ability to both create confidence in the community's understanding of the work our staff do and also to undermine the confidence that the community may have in staff	External
Mail outs	As required	To provide important and sometimes complex	External

		information on a regular basis eg., Levee Bank project	
School newsletters	As required	For community events and non – serious matters	External
Advertisements	As required	Statutory requirement	External
Display area, posters, brochures	As required	For community events and non – serious matters	External
Debtor accounts – include message/flyer	As required	To create public awareness of a change in policy or promotion of events	External
Community Information Register	To be developed	An opportunity to create a flow of information and allow input into Council planning and implementation processes	External
Direct letters from existing Council database	As required	Cost effective and reaches a large audience	External
State and Federal member communication	As soon as possible	To provide important and sometimes complex information on a regular basis	External

INTERNAL COMMUNICATION			
Method- (what channel will Council use?)	When will this be employed?	Why will this method be used?	Who will be the audience?
Staff meetings	TBC	To provide important and sometimes complex information in an arena that allows for the free flow of information to and from the organisation	Internal
Toolbox Talks	Weekly/6 weekly	To provide important and sometimes complex information in an arena that allows for the free flow of information to and from the organisation	Internal
Department meetings	TBC	To provide important and sometimes complex information on a regular basis	Internal
Face-to-face with staff	As required/ongoing	To provide important and sometimes complex information on a regular basis	Internal
Regular ALL OF staff gatherings	As required	To provide important and sometimes complex information in an arena that allows for the free flow of information to and from the organisation	Internal
Consultative Committee	Bi-monthly	To provide important and sometimes complex information on a regular basis	Internal
Staff Bulletin	Weekly/fortnightly	To provide important and sometimes complex information on a regular basis	Internal

Direct messaging to staff	As required	To provide important and sometimes complex information on a regular basis	Internal
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RISK ANALYSIS

- Opposition from (former) Jerilderie Shire Council residents.
- Opposition from (former) Murrumbidgee Shire Council residents.
- Negative media opinion toward the former Jerilderie Shire Council who may be seen as the aggressor.
- Opposition from residents due to lack of information.
- Staff hear more rumour than fact and act as ill-informed transmitters throughout the community.

COMMUNICATION EVALUATION

Prepare a monthly publicity report analysing the positive, negative and neutral media coverage of Council, in particular relating to the Amalgamation process, during the first three months.

Media monitoring to be undertaken internally and utilizing the Department of Premier and Cabinet clipping files.

	Start Date	End Date	% Complete
Murrumbidgee Council Implementation Plan	12/05/16	02/01/20	75%
Aquatic centre management	01/08/16	28/10/16	100%
Asset Management	07/07/16	29/01/19	92%
Business Enterprise Systems	16/05/16	30/12/16	95%
Caravan Parks	12/12/16	03/02/17	75%
Communication	16/05/16	09/09/17	99%
Community Development	06/11/17	02/02/18	38%
Community Services	07/11/16	03/02/17	75%
Compliance and Legal	06/02/17	02/05/17	100%
Council elections	05/06/17	15/12/17	100%
Council meetings			100%
Customer Services	03/04/17	29/06/18	65%
Due Diligence (Implementation Plan)			100%
Economic Development Strategy	01/12/16	29/12/17	58%
Emergency Services	09/11/16	03/02/17	100%
Environmental Mgmt - NRM	16/05/16	29/06/18	96%
Financial Management	06/06/16	31/05/19	87%
Flood protection	30/06/16	30/06/18	99%
Governance	12/05/16	29/06/18	77%
Human Resources	12/05/16	22/06/18	78%
ICT and Business Systems	22/07/16	29/06/18	99%
IP&R	17/05/16	13/07/18	63%
Legal proceedings	06/02/17	03/03/17	100%
Marketing and Branding	11/07/16	24/02/17	100%
Policies & codes	08/11/16	31/03/17	70%
Private works	06/02/17	02/02/18	9%
Procurement	15/08/16	23/11/17	47%
Project Management Office	16/05/16	08/09/17	100%
Records Management	14/11/16	28/04/17	100%
Registers (pecuniary interest, land etc)	10/07/17	30/06/18	50%
Regulatory services	31/10/16	09/06/17	81%
RMS contracted works	07/07/16	30/06/17	100%
Service Reviews	20/03/17	28/04/17	20%
Sewer utilities	01/05/17	27/09/18	0%
Stormwater management	08/08/16	30/03/18	48%
Strategic Management	05/12/16	30/06/17	100%
Stronger Communities Fund	07/07/16	02/01/20	50%
Waste Management	07/07/16	27/04/18	86%
Water utilities	01/05/17	26/01/18	75%



Murrumbidgee COUNCIL

Ten key results

1. Service continuity with smart service improvements

To facilitate service improvements across the Council organisation, a mapping process of 72 services was undertaken by an external agency. This process identified elements for improvement as well as articulating different methods and processes between the two former organisations. This information will be used as the basis for a future “deep dive” review of identified core and priority service areas.

Council has also engaged an existing supplier to expand the Business Enterprise System to accommodate a unified administration platform. Once deployed, the system will allow for smoother information dissemination across sites with the introduction of an industry standard electronic document management system. The Business System also has improved functionality to introduce online options for ratepayers to interact with Council and integrate with Council’s new website.

To support the connectivity between sites, Council installed a closed Wide Area Network utilising microwave technology. It has also implemented video conferencing across the three branch offices to allow for regular meetings of senior and other staff to be held without the need for travel.

The duplication of NBN connections in Jerilderie and Darlington Point allows for connectivity to be maintained for staff during those times when bandwidth is also being utilised for video conferencing commitments. While this was at an additional cost, it has ensured the productivity of staff is not negatively impacted.

To facilitate these initiatives, Council engaged staff in an ICT user group to review various options and make recommendations to the Council as to which would be the most appropriate.

2. Robust governance that delivers confidence to communities

Council is in the process of undertaking an extensive review of the policy documents of the former Councils and aligning comparative policies to create a

consistent framework across the organisation. This process has also identified additional policies and procedures to ensure the organisation complies with its Legislative and Regulatory requirements.

3. Easy to do business with, in person and online

Council has improved its Customer Service options, specifically at the Darlington Point branch office, by extending the hours of operation through the discontinuation of the 12.30pm-1.15pm office closure.

The implementation of a new website and impending installation of an upgraded Business Operating System across the whole organisation will also create future options to introduce online transactions with Council.

4. Engaged staff who understand their roles and how they contribute to the new council

To assist in the human resources area and create an environment for staff to be fully engaged in how they contribute to the new council organisation, a consistent approach to annual performance reviews was adopted by Council. In addition to this, staff were offered the opportunity to attend facilitated workshops that addressed issues of Resilience and Embracing Change. Supporting the process was regular communication with staff via weekly email updates from the General Manager and a monthly all-staff newsletter containing information on policy matters, salary and organisation structure progress among other matters. The establishment of a new Consultative Committee and its Terms of Reference to allow for equitable representation across the Council workforce allows for matters impacting employees to be discussed and advised upon.

5. Involved communities who have their say

The Murrumbidgee Council Community was extensively engaged as part of the rebranding project as well as during the JWS Community Satisfaction Survey. Much of this information, specifically around the type of Council the community wanted for the future, was used to develop Council's Statement of Vision and Priorities and has fed into the draft CSP documentation.

In addition to this, the Stronger Communities Fund and the Stronger Country Communities program had allowed local community organisations to identify opportunities for improvements to facilities within the Council area. While some of these facilities are Council owned, others are owned and operated by NGOs that deliver services to address identified needs within the communities of Coleambally, Darlington Point and Jerilderie.

6. Communities can readily identify with their new council

The new Murrumbidgee Council logo, which was officially launched on 25 January, 2017, was developed in consultation with community members and Council staff. Several months in the making, it was the result of honest feedback, valuable comments and great ideas from many people across our communities. During the consultation process, it became very clear that the majority of residents view their towns as strong, community-minded places, full of potential. They envisage a positive future that is built on the delivery of reliable and innovative services by Council.

The new logo is a result of this feedback, and is a contemporary design featuring icons that reflect the building blocks of the Murrumbidgee Council community. The new corporate logo is an important step in the process of uniting our three towns under the Murrumbidgee Council banner. It will help us to build a strong, cohesive and inclusive community as we work towards a great future for our area. The logo and colours are representative of the following:

Earthy Red

Ochre tones of the earth and gently influenced by traditional Aboriginal art. Dots signify our three communities, distinct and unique yet side-by-side.

Lush Green

Fresh, new opportunities deliver growth and prosperity to our region. The leaf shape shows how much we value the natural environment.

Vibrant Yellow

With optimism and energy, together we head towards a positive future. Three rows represent the productive land of our expanding agricultural industry.

Deep Blue

Waterways and irrigation give life and vitality to our region. The meandering Murrumbidgee River, the Council's namesake, is clearly recognisable.

7. A shared vision and direction for the whole community

In April 2017, Council resolved to adopt its Statement of Vision and Priorities document, recognising that the Statements role was to "provide high level guidance for the early period of the new Council until the adoption of the first Community Strategic Plan". This document referenced information during September and October 2016 as part of an extensive community engagement process involving hundreds of people from the Murrumbidgee Council area. Participants were asked to describe their community and what type of Council they wished to have serve their future needs. The document states the following:

Our Vision:

A community built by an innovative mindset delivering appropriate and reliable services.

Our Purpose:

To deliver quality services creating a friendly, welcoming and engaged community.

Our Corporate Values:

- *Murrumbidgee Council values creativity, teamwork and innovation*
- *Council aims to reliably deliver quality services and well-maintained facilities.*
- *Strong, positive and trusted leadership guided by and respecting traditional principles and forward thinking will nurture who we are and recognise where we live and what we have built.*
- *Our Communities welcoming and energetic approach is what makes where we live an appealing place for all.*

Our Staff Values:

To support the adopted Corporate Values, Murrumbidgee Council staff adhere to the values of Trust, Honesty, Teamwork and Respect.

The Statement of Vision and Priorities will help inform the development of the Murrumbidgee Community Strategic Plan which Council is required to have adopted by the end of June 2018.

8. Rates maintained within existing pathways and resources used wisely to serve the entire council area

In its public announcements on the rate path freeze policy, the NSW Government stated that:

- there would be no change to existing rate paths for newly merged councils. This provides ratepayers with certainty about their rates, and
- ratepayers in new councils would have their rates protected against future increases during the rate path freeze period, meaning they will pay no more for their rates than they would have in their pre-merger council area for four years.

The rate path freeze policy also facilitates the NSW Government's objective for merger efficiencies to put downward pressure on rates over the long term.

The Independent Pricing and Regulatory Tribunal's interpretation of the rate path freeze policy is that the general income for each pre-merger council area should follow the trajectory as if the merger had not occurred. This means that the general rates income in a pre-merger council area would only increase by external factors, such as rate pegging limits.

9. Expected benefits which are clear, measurable and on target

In establishing its Statement of Vision and Priorities, Council adopted the measures articulated in the "Characteristics of a Strong Council" document developed through a series of workshops in late 2016. These measures were that we would know we have succeeded when, by September 2017:

- We achieve a net financial benefit of \$100,000

- We achieve an index score of 75 for community satisfaction with Council's overall performance
- More than 50% of Community Grants Program funded projects delivered
- We have an increased % of services available online
- We achieve an index score of 70 or more for providing value for money for the community's rates
- More than 80% of major projects delivered on time and to budget
- More than 60% of staff feel positive and are well informed about the change process.

At the October 2017 meeting of Council, a report was received that identified some issues in relation to maintaining the measures as outlined in the Characteristics of a Strong Council document. Council resolved to incorporate appropriate mechanisms within the Community Strategic Plan to measure the organisations progress to meet the Characteristics of a Strong Council.

10. A newly elected council working for the whole community

At the September 9, 2017 Local Government Elections, nine councillors were elected to represent the three wards within the Murrumbidgee Council LGA. All elected councillors have served terms in Local Government previously and were involved in the Local Representative Committee during the merger process. As part of the LRC, they contributed to the decision-making processes that helped shape the new Murrumbidgee by making recommendations to the Administrator.