

ATTACHMENT I

2015/2016 Resourcing Strategy



TEMORA SHIRE COUNCIL

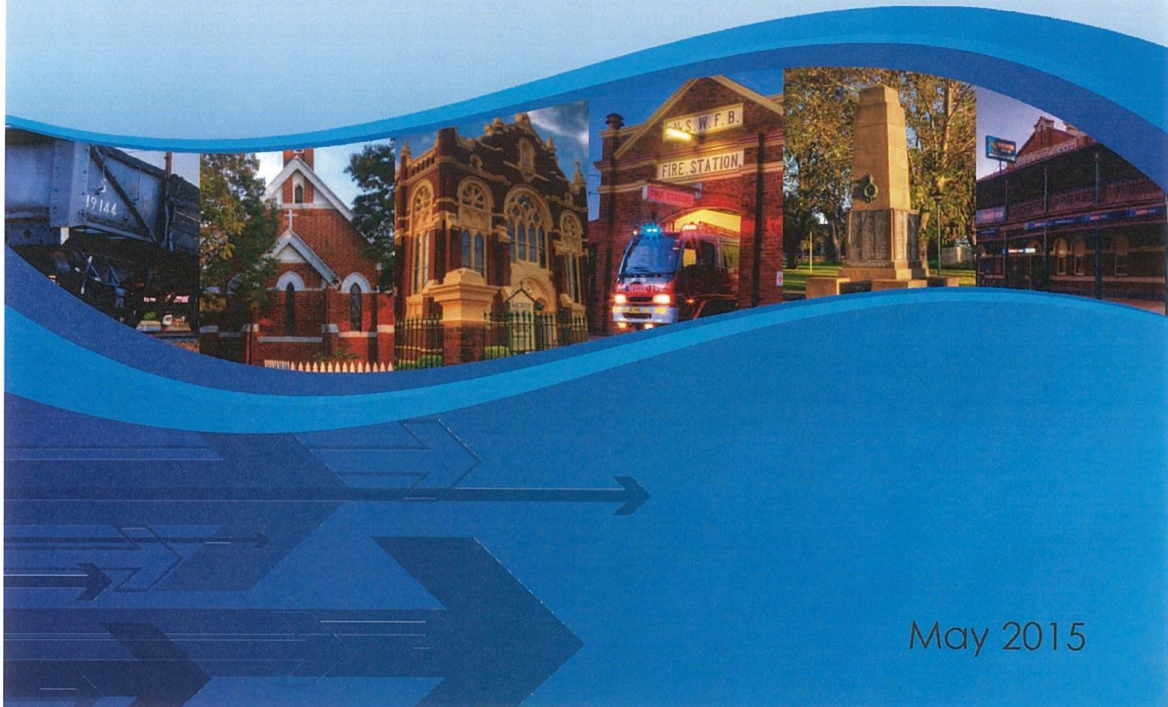
Resourcing Strategy

Including:

Long Term Financial Plan

Asset Management Plan

Workforce Plan



May 2015



TEMORA



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Foreword

Temora 2030 provides a vehicle for the Temora Shire community to express its long term aspirations. The aspirations cannot and will not be achieved without sufficient resources to carry them out. The Resourcing Strategy is the critical link in translating strategic objectives into actions.

The Resourcing Strategy outlines available resources in terms of time, money, assets and people required by and available to the Integrated Planning Process.

Essentially, the Resourcing Strategy consists of three (3) components:

1. Long Term Financial Plan
2. Asset Management Plans
3. Workforce Management Plan

1. Long Term Financial Plan

This section is the area where the long term community aspirations are tested against financial realities. The plan should answer the questions:


- Can we survive the pressures of the future?
- What are the opportunities for future income and economic growth?
- Can we afford what the community wants?
- How can we go about achieving these outcomes?

The plan is not intended to be a firm commitment to future expenditure. It is a valuable guide to future action. No organisation is an "island". Temora Shire Council will be subject to many external factors in the next 10-20 years that will impact on our plans. These are outside the control of Council. This is why all plans are reviewed and reported on. The process is dynamic.

2. Asset Management Plans

The Assets Management Plans are a long term plan that outlines the asset activities for each service. The International Infrastructure Management Manual defines Asset Management Plan as

"a written representation of the intended asset management programs for one or more infrastructure networks based on the controlling organisations understanding of customer requirements, existing and projected networks and asset condition and performance"



Due to the complexity of local government assets, Council has determined to develop a separate plan for each asset type. The 6 plans are as follows:

- Roads and Footpaths
- Sewerage Treatment and Effluent Reuse
- Aerodrome
- Buildings and Recreational Space
- Bridges and Stormwater
- Plant

Included in this document is Part 1 – General Statements, which summarise the 6 plans. For details on the individual plans, please refer to the comprehensive Asset Management Plan (453 pages)

3. Workforce Management Planning

A key factor in the delivery of the community's strategic goals is the ensurance that the right people, with the right skills in the right job are available in the medium to long term. The Workforce Management Plan is the mechanism by which a strategic approach is taken to this important function. Issues that are encountered are identified and strategies developed to minimise the impact of these issues.





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Long Term Financial Plan



Long Term Financial Plan

This document presents to the community Council's adopted Long Term Financial Plan(LTFP) for the 10 year period from 2015/16 to 2024/25.

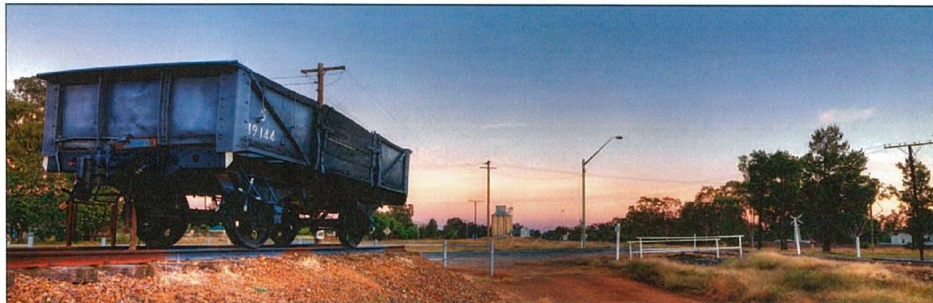
The 10 year Financial Plan will be used to forecast Council's long term financial sustainability and will assist Council with its decision making and problem solving in deciding how best to achieve the Council's corporate objectives while addressing its long term financial challenges. The LTFP is not intended to indicate what services/proposals should be allocated funds but rather it addresses areas that impact on Council's ability to fund its services and capital works whilst living within its means.

This LTFP does not allow for any additional funding for the maintenance/upgrade of Council's infrastructure assets other than annual CPI increases. The LTFP has been prepared based on the assumption that Council will continue to be responsible for providing the current range of goods and services with the current service delivery methods being largely unchanged.

Reviewing the Plan

The LTFP will be reviewed annually as part of the development of Council's Operational Plan. The review will include:

- An assessment of the previous year's performance in terms of the accuracy of the projections made in the plan,
- Were estimates accurate?
- Were the assumptions underpinning the estimates accurate?
- An explanation where major differences emerge between budget estimates and actual expenditure/income.





LTFP Modelling Assumptions

OPERATING INCOME

Rates and Annual Charges

This includes General Rate Revenue, Domestic Waste Management Charges and Sewer Availability Charges. The NSW State Government pegs rate increases and to reflect the conservative nature of these increases, the LTFP has provided for 3% increases for the period 2016/17 to 2024/25.

The rate increase for 2015/16 has been set at 2.4% which is the rate pegging limit recently announced by the NSW Minister for Local Government.

Temora Shire Council has traditionally adopted the rate pegging limit as the rate increase and the assumption has been made that this will continue.

Council has resolved to adopt best practice pricing for sewerage with common sewerage charges across the Council area, and best practice pricing was implemented in the 2008/9 financial year.

The charge for 2015/16 has been increased by 5% to meet expenditure requirements. The increase proposed for the period 2016/17 to 2024/25 is 5% per year.

The Domestic waste management (DWM) charge must be determined each year pursuant to Section 496 of the Local Government Act 1993. This charge is audited by Council's external auditors to ensure that the rate is reasonable and that the cost of collecting and processing domestic waste throughout the Council area is relative to the charge for providing the service.

The charge for 2015/16 has been increased by 5%. From 2016/17 to 2024/25 the annual increase is set at 5%.

User Charges and Fees

Generally the majority of Council's fees and charges have been indexed by the projected CPI for the life of the LTFP. Sewerage usage charges have been indexed in accordance with the increases outlined above for annual charges.

Financial Assistance Grants

Grant revenue from the Financial Assistance Grants Scheme has been increased in accordance with CPI projections ie 2.5% per year.

Operating Grants

All operating grants have been indexed by 2.5%.

Interest Revenues

Interest on investments attributed to the General Fund has been set to increase by \$5,000 per year from 2015/16 to 2024/25, starting at \$190k in 2015/16.

Other Revenue

Other revenue has been projected based on CPI growth of 2.5%.



OPERATING EXPENDITURE

Employee Costs

Employee costs include salaries, wages and employee leave entitlements and have been estimated to increase by 3.5% for 2015/16 and thereafter have been indexed by 3.5% per year. Superannuation and workers compensation have been factored by the same index.

Insurance Costs

The LTFP includes a projected increase for public liability and property insurance of 2.5% per year from 2015/16 to 2024/25

Materials and Contractor Costs

Materials and contractors costs have been indexed by 2.5% for the life of the LTFP.

Depreciation

Depreciation expenses have been indexed based on the 2013/14 levels.

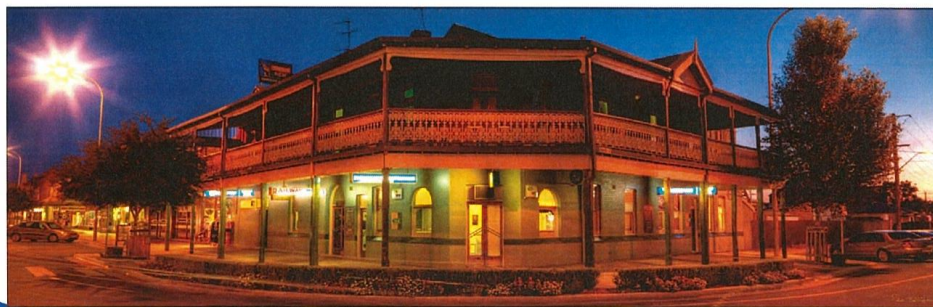
Other Expenses

The model makes no allowance for the impact on Council's operations for population growth or for the impact of climate change.

Borrowing Costs

Council raised a loan in 2013 under the Local Infrastructure Renewal Scheme (LIRS). This loan of \$1,643,500 for the new Temora Medical Complex is shown on the forward estimates and will be repaid in 2018/19.

Council has proposed borrowings of \$3m over the 10year period to fund the renewal of infrastructure including major culverts and bridges.





CAPITAL EXPENDITURE AND INCOME

A Capital Works Program has been detailed in the attached asset plans for the period from 2015/16 to 2024/25. The infrastructure plans for:

1. Roads
2. Sewerage Treatment and Effluent Reuse
3. Aerodrome
4. Operational and Community Land & Public Buildings
5. Bridges and Stormwater Management
6. Plant Replacement

detail expenditure and funding means for these projects.

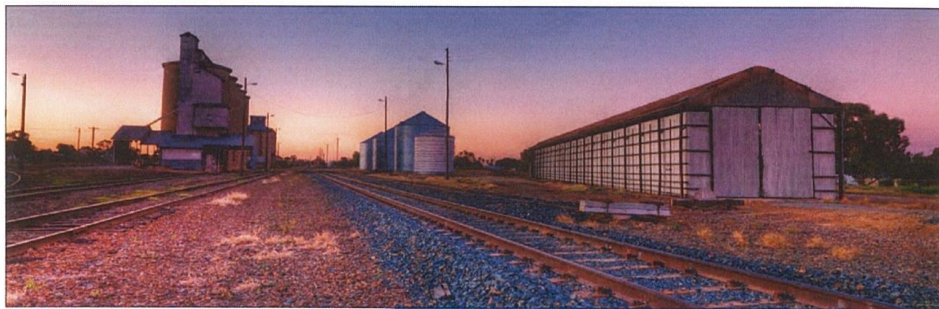
Note:

Financial modelling for different scenarios (planned/optimistic/conservative) has not been carried out. Council has adopted a conservative financial strategy as evidenced by the assumptions described previously and this, together with the policy of zero external loan raising and annual review and analysis limits the variability and volatility of the projections.

Financial Performance Indicators

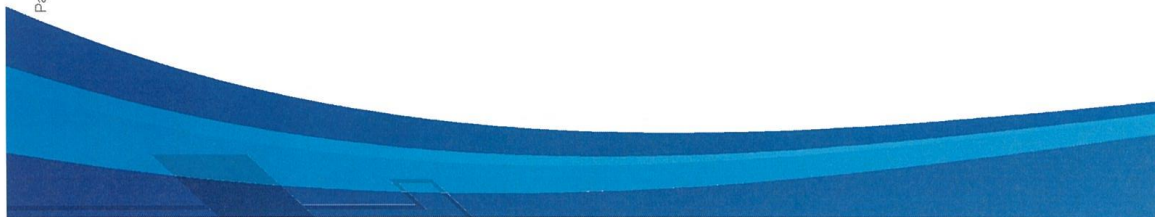
Council has maintained financial ratios as identified in Note 13 of the Annual Statutory Financial Reports at better than industry averages for Councils in the same category as reported by the Division of Local Government.

The assumptions used in the LTFP have been adopted to assist in maintaining Council's financial ratios.





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Infrastructure and Asset Management Plan





Infrastructure and Asset Management Plan

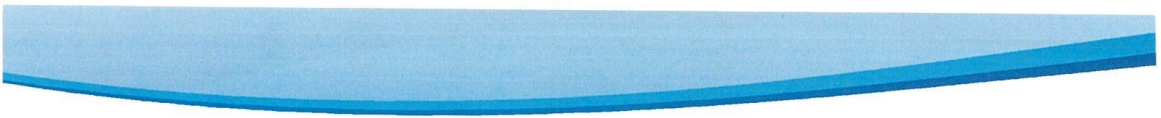
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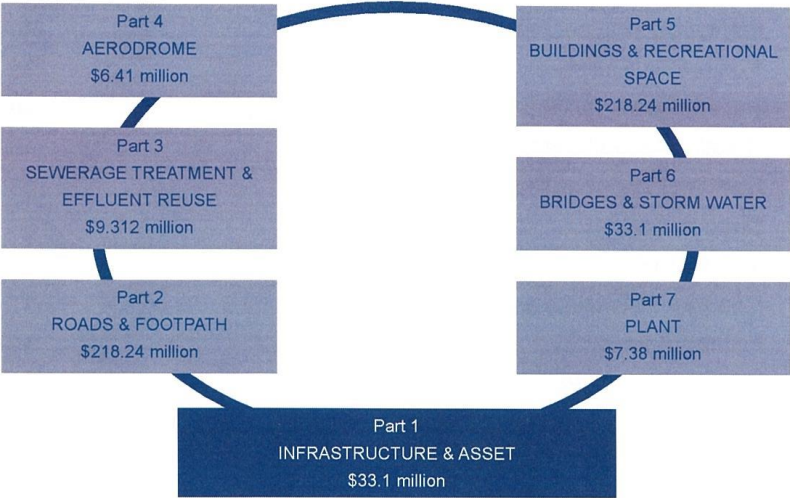




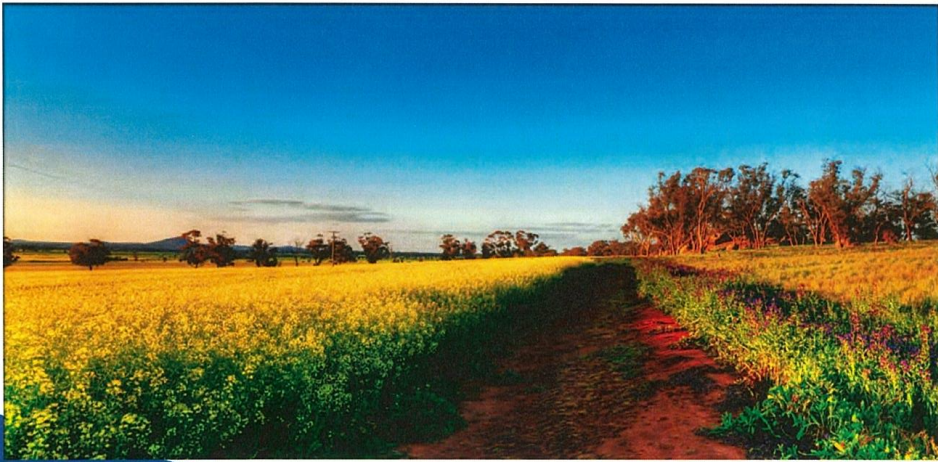
1. EXECUTIVE SUMMARY

1.1 Infrastructure and Asset Management Plan

Council provides and maintains a wide range of infrastructure assets with a total replacement cost of \$289.94million. An infrastructure Asset Management Plan, covering six asset classes, as been developed for assets such as, roads and footpaths, Sewerage treatment and effluent, aerodrome, operational and community land and buildings, stormwater and plant.



Part 2 to 7 needs to be read in conjunction with Part 1, General Statement



1.2 Lifestyle Costs & Expenditure Summary

There are two key indicators of the cost in providing a service, lifecycle costs and maintenance/ renewal expenditure.

Lifecycle Costs

The average annual cost over the lifecycle of the asset is:

Asset Category	Annual Cost	Planned Annual Expenditure Year 1, \$,000
Roads and Footpaths	\$3,946,301	\$3,193,817
Sewerage and Effluent	\$148,360	\$525,545
Aerodrome	\$259,631	\$160,107
Operational, Community Land and Buildings	\$333,154	\$1,534,519
Stormwater	\$2,871,693	\$46,702
Plant	\$1,509,484	\$1,074,406

Total Maintenance and renewal Expenditure

The expenditure required to deliver the services in the period 2012 to 2022 is:

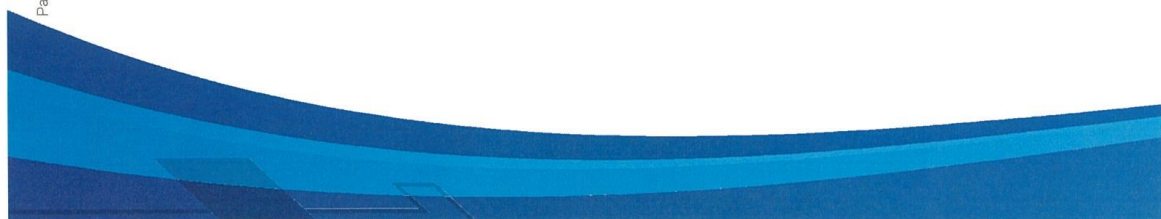
Asset Category	Total Maintenance & Renewal Expenditure in 10-years \$M	Average Maintenance and Renewal Expenditure per annum \$M	Planned Expenditure Year 1 \$M
Roads and Footpaths	\$38.3	\$3.83	\$3.10
Sewerage and Effluent	\$6.9	\$0.69	\$0.54
Aerodrome	\$2.2	\$0.22	\$0.1
Operational, Community Land and Buildings	\$9.5	\$0.95	\$0.54
Stormwater	\$1.6	\$0.16	\$0.10
Plant	\$11.7	\$1.17	\$1.12
PLAN TOTAL	\$70.20	\$7.02	\$5.50



Projected Costs and Planned Expenditure

Projected Costs (represented by "depreciation") are the amounts required to maintain and renew assets to provide the present level of service. Planned Expenditure is the amount that can be realistically accommodated in Council's budget and long-term financial plan to maintain and renew those assets.

Year End June 30	Asset Category					
	Roads & Footpaths \$,000		Sewerage & Effluent \$,000		Aerodrome \$,000	
	Projected	Planned	Projected	Planned	Projected	Planned
2011	3,131	3,194	123.0	195	128.9	79.1
2012	3,131	3,346	125.0	220	129.0	229.9
2013	3,131	3,499	125.0	207	129.8	100.4
2014	3,131	3,502	127.4	215	130.1	86.9
2015	3,131	3,753	126.8	213	130.5	106.6
2016	3,131	3,780	132.1	223	133.3	135.3
2017	3,131	3,537	139.8	208	137.2	190.8
2018	3,131	3,517	144.4	235	139.6	136.1
2019	3,131	3,813	148.4	259	139.6	101.8
2020	3,131	3,869	150.2	255	139.6	105.0
2021	3,131	3,852	154.5	246	139.6	108.4
2022	3,131	4,020	155.2	231	139.6	111.9
2023	3,131	4,170	158.7	241	143.7	319.4
2024	3,131	4,257	159.3	271	143.7	162.7
2025	3,131	4,343	163.6	272	143.7	123.0
2026	3,131	4,447	164.9	262	143.7	324.6
2027	3,131	4,554	169.1	282	143.7	130.9
2028	3,131	4,692	174.3	292	143.7	135.1
2029	3,131	4,836	175.1	294	143.7	139.5
2030	3,131	4,444	175.1	294	143.7	143.9
			0	0	0	0
Average	3,131	3,782.14	142.47	234.05	131.73	141.49



Year End June 30	Asset Category					
	Operational, Community Land & Buildings \$,000		Stormwater & Bridges \$,000		Plant \$,000	
	Projected	Planned	Projected	Planned	Projected	Planned
2011	231	1,009	143	96.7	599.6	1,038
2012	240	1,097	144	108.1	617.6	1,043
2013	251	1,071	144	109.6	636.1	1,368
2014	287	1,133	145	225.4	655.2	858
2015	266	1,154	147	229.6	674.8	847
2016	267	1,165	147	123.9	695.1	2,026
2017	272	1,446	149	125.4	715.9	1,212
2018	352	1,428	150	131.8	737.5	1,340
2019	365	1,479	151	133.3	782.4	531
2020	366	1,313	151	324.7	805.8	291
2021	371	1,321	154	326.6	0	0
2022	372	1,353	157	137.6	0	0
2023	373	1,384	157	139.1	0	0
2024	373	1,415	158	140.5	0	0
2025	378	1,447	159	142.0	0	0
2026	380	1,491	160	143.4	0	0
2027	380	1,509	160	144.9	0	0
2028	380	1,540	161	146.3	0	0
2029	379	1,572	162	147.8	0	0
2030	379	1,603	163	149.2	0	0
	0	0	0	0		
Average	317.24	1,282.38	145.81	153.61	692.0	1055.4

Disparity between Projected Costs and Planned Expenditure on Renewal

Across all six asset categories, the disparity (difference between planned expenditure and projected costs) are shown in Table 6.1

1.3 General Planning Objectives

Council plans to operate and maintain its infrastructure and assets to achieve the following strategic objectives:

- Ensure that assets are maintained at a safe and functional standard.
- Meet or exceed community expectations and achieve social justice for all.
- Cater for future growth, demographic changes and community needs

1.4 Key Assumptions and Data Limitation

Limitations on data quality and current analysis tools, applied over the diversity of assets in these Asset Management Plans, have constrained the Plan's outcomes.

Asset Type	Assumptions/ Limitations	Reference Part/Section
General	Improvement Plan to address IAMP shortcomings.	1 / 2.4
	Specific community Levels of Service to be further refined	1 / 3.1
	Impacts of the economic downturn on growth predictions.	1 / 4.1
	Simplistic and restrictive financial analysis available from on-line templates.	1 / 4.4.1
	Detailed assessment of risks awaiting production of the Risk Management Plan.	1 / 5.2
Roads	Future reactive, planned and cyclic maintenance based on past performance, more refinement required	2 / 5.3.1
Sewerage Treatment & Effluent Reuse	Construction of sewer scheme to Arianh Park has been noted in the plan, but no date set. Sewer scheme dependent of completion of feasibility study and estimates.	3 / 5.1.2
	Renewals of sewer mains to be determined after investigation with CCTV, which at present not planned until 2017/18	3 / Appendix D
Aerodrome		
Operational & Community Land & Public Buildings		
Bridges & Stormwater Management		
Plant		



1.5 Performance Measures

The three significant measures of Council's performance are:

Quality

The assets will be maintained in a usable condition. Defects found or reported that are outside our service standard will be repaired. Defect prioritisation and response times will be detailed in Council's Maintenance Response Levels of Service.

Function

Council's intent is that appropriate assets are maintained in partnership with other levels of government and stakeholders to ensure they meet current and future needs.

Safety

Assets will be maintained at a safe level and associated signage and equipment will be provided as needed. Council inspects all assets regularly and prioritises the repair of defects in accordance with our inspection schedule to ensure they are safe.

The main functional consequences of failure to deliver the desired outcomes are:

Asset Maintenance	Increase in user and owner costs.
Level of Service	Increase in litigation.

1.6 Integrated Asset Management Plan Implementation Program

Following completion of the 'core' Integrated Asset Management Plan, the following actions are proposed:

Approval

- Council endorsement of the draft Asset Management Plans
- Community consultation and Plan review.
- Council adoption of the Asset Management Plans.


Implementation

- Training in new Asset Management Plan processes for asset custodians and Managers.
- Commencement of ongoing improvement to the plans.

Data Refinement and Improvement

- Proposed Improvement Plan actions and timelines are indicated in the table overleaf.

Review

- Asset Management Plans will be reviewed during 2015/2016.
- 



All Asset Types	Roads & Footpaths	Sewerage Treatment & Effluent Reuse	Aerodrome	Operational & Community Land & Public Buildings	Bridges & Stormwater Management	Plant
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Task	2012							
	May	June	July	Aug	Sept	Oct	Nov	Dec
Consider the desirability of limiting the IAMP time framework to 10 years, to coincide with the LTFP								
Twenty-year Upgrade / Expansion Program – develop program, with emphasis on the 2011 to 2021 period								
Footpaths and Cycleways – re-rate footpaths, review footpath hierarchy, add Open Space and footpath cycleway assets								
Twenty-year Renewal Program – develop program, with emphasis on the first 10 years of the reporting period								
Twenty-year Upgrade / Expansion Program – develop program, with emphasis on the 2011 to 2021 period								
Twenty-year Upgrade / Expansion Program – develop program, with emphasis on the 2011 to 2021 period								
Twenty-year Renewal Program – develop program, with emphasis on the first 10 years of the reporting period								
Document level of service and maintenance management plan								
Twenty-year program – refine program with emphasis on first 10 years								
Valuations of unit costs – review rates on "Brownfield's" basis								
Population projections – review projections based on latest available data								
Refine reporting to differentiate between operations and maintenance expenditure								
Refine plan for all Operational Land, including valuation, maintenance and capital renewal								
Building Safety – investigate upgrades to improve user safety and levels of service especially for buildings such as Public Toilets								
Split Recreational land and operational land into two separate management plans								



2. INTRODUCTION

2.1 Background

This Integrated Asset Management Plan has been prepared to demonstrate responsive management of assets (and services provided from assets), compliance with regulatory requirements, and to describe funding to provide the required levels of service, projected over a 20-year reporting period. It is to be read with the following associated planning documents:

- Corporate Plan – Articulates the long-term strategic direction of Council.
- Long-term Financial Plan – Outlines all aspects of the key financial strategic objectives and commitments.
- Funding Policy – Describes how future expenditure needs will be funded.
- Annual Plan – Detailed action plan on projects and finances for each particular year. The works identified in the Asset Management Plan form the basis on which future annual plans are prepared.
- Contracts – The service levels, strategies and information requirements contained in the Asset Management Plan are translated into field staff work instructions, contract specifications and reporting requirements.
- By-Laws, Standards and Policies – Tools to assist in the management of, and to support, strategies.
- Business Plans – Levels of service, processes and budgets defined in the Asset Management Plan are incorporated into business plans as activity budgets, management strategies and performance measures.
- Resource Management plan – Details the resource requirements to deliver the Asset Management Plan.

Asset categories and classes are quantified in the relevant Part for each asset category. Table 2.1 provides an overview



Table 2.1. Assets covered by this Plan

Asset category	Asset Type	Unit	Quantity
Roads	Regional Roads	km	92.3
	Local Roads	km	1238
	Footpaths	km	16
	Kerb and Gutter	km	93
Sewerage Treatment and Effluent Reuse	Gravity sewer mains	km	45
	Rising sewer mains	km	0.4
	Sewer Pump Stations	No.	3
	Sewer Property Connections	No.	2029
	Sewer Manholes	No.	514
	Sewerage Treatment Works	No.	1
	Effluent Storage Dams	No.	4
	Effluent Pumping Stations	No.	4
	Effluent Delivery Lines	km	89
	Telemetry System	No.	1
	Weather Stations	No.	1
Aerodrome	Runways	No.	3
	Taxiways	No.	8
	GA Apron	No.	1
	Open Unlined Drain	km	0.9
	Piped Stormwater Drain	km	1
	Perimeter Fencing	km	10
Operational and Community Land and Public Buildings	Parks and Gardens	No.	20
	Sporting Fields	No.	10
	Public Buildings	No.	18
	Operational Land	No.	5
Bridges and Stormwater	Stormwater Pipes	No.	668
	Box Culverts	No.	65
	Open Channel Drain	km	2
	Causeways	No.	144
	Gross Pollutant Traps	No.	1
	Siltation Dams	No.	2
	Bridges	No.	6
Plant	Cars	No.	
	Light Utilities	No.	
	Small Trucks	No.	
	12 Tonne Tippers 7 Trailers	No.	
	Graders	No.	3
	Tractors	No.	3
	Water Carts	No.	4
	Miscellaneous Equipment e.g. chainsaws	Various	



Key stakeholders in the preparation and implementation of the IAMP are:

Federal and State Governments and Agencies	Funding assistance and standards development.
Elected members	Community representation and administration.
Community	End-user involvement.
Visitors	End-user involvement.
Utilities / Developers	Providers of services and infrastructure facilities.
Employees / Volunteers	Operational and administration providers.
Contractors / Suppliers	Suppliers of goods and services.
Insurers	Remedy providers.

2.2 Goals and objectives of Asset Management.

Council exists to provide services to its community. Many of these services are provided by infrastructure assets. Council has acquired infrastructure assets by 'purchase', by contract, construction by Council staff and by donation of assets constructed by developers and others.

Council's goal in managing infrastructure assets is to meet the required levels of service in the most cost effective manner for present and future consumers. The key elements of infrastructure asset management are:

- taking a lifecycle approach;
- developing cost-effective management strategies for the long term;
- providing defined levels of service and monitoring performance;
- understanding and meeting the demands of growth through demand management and infrastructure investment;
- managing risks associated with asset failures;
- sustainably using physical resources; and
- continuously improving asset management practices.

The Integrated Asset Management Plan has been prepared under the direction of Council's vision, mission, goals and objectives.

Council's vision is:

To sustain and grow the Temora Shire as a rural community of choice for current and future residents, being united in our heritage yet open to growth and diversity

To celebrate our past achievements in sport, culture and enterprise whilst maintaining our commitment to the future in providing a safe, happy and healthy environment for all

Success through determination and inspiration

Council's mission is:

To achieve the best possible outcomes for our community





2.2.1 Relevant Strategic Plan Goals, Strategies and Planning Principles

The goals, outcomes and strategies from Council's Community Strategic Plan (ref. 18) relevant to all asset categories are shown in Table 2.2.

Goal	Outcome	Strategy
Progressive leadership, good governance, efficient and effective service	Effective strategic management planning and performance management	Develop, implement and maintain Council's Risk Management Plan, policies and procedures
	Skilled, committed and professional staff in a safe and supportive environment	Ensure safe work practices through compliance with Occupational, Health and Safety and Risk Management policies and procedures
	Financial sustainability and accountable performance management	Provide financial services to support Council's operations and to meet sustainable planning, reporting and accountability requirements
	Leading edge information and communications service that support efficient operations and service delivery	Provide an efficient, accurate, secure and user friendly record keeping system

2.3 Plan Framework

Key elements of the plan are

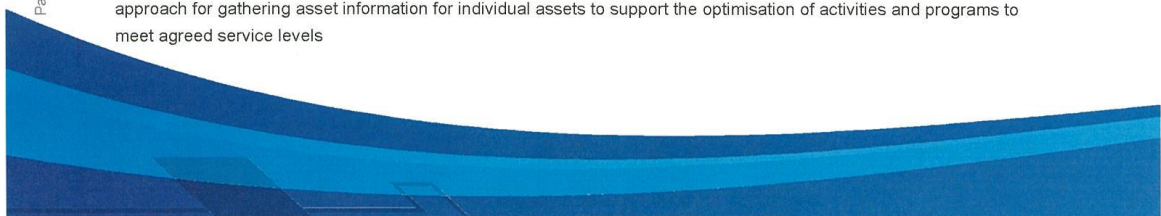
- **Levels of service** – specifies the services and levels of service to be provided by Council.
- **Future demand** – how this will impact on future service delivery and how this is to be met.
- **Life cycle management** – how Council will manage its existing and future assets to provide the required services
- **Financial summary** – what funds are required to provide the required services.
- **Asset management practices**
- **Monitoring** – how the plan will be monitored to ensure it is meeting Council's objectives.
- **Asset management improvement plan** – program of activities to enhance the asset management process.

2.4 Core and Advanced Asset Management

This Integrated Management Plan is prepared as a 'core' document in accordance with the International Infrastructure Management Manual (ref. 14). It meets minimum legislative and organisational requirements for sustainable service delivery and long term financial planning and reporting. Core asset management is a 'top down' approach where analysis is applied at the 'system' or 'network' level.

In some instances, available data on asset attributes and service levels, documented risks, valuations, detailed works programs and the like, are incomplete. A vital ingredient of the Asset Management Plan is the Improvement Plan (Section 8). Incorporation of the task outcomes into revisions of the Asset Plan will lead to refinements and improved accuracy in the data and the Plan with which asset custodians can be confident in their primary role as managers of the assets.

Future revisions of this asset management plan will move towards 'advanced' asset management using a 'bottom up' approach for gathering asset information for individual assets to support the optimisation of activities and programs to meet agreed service levels



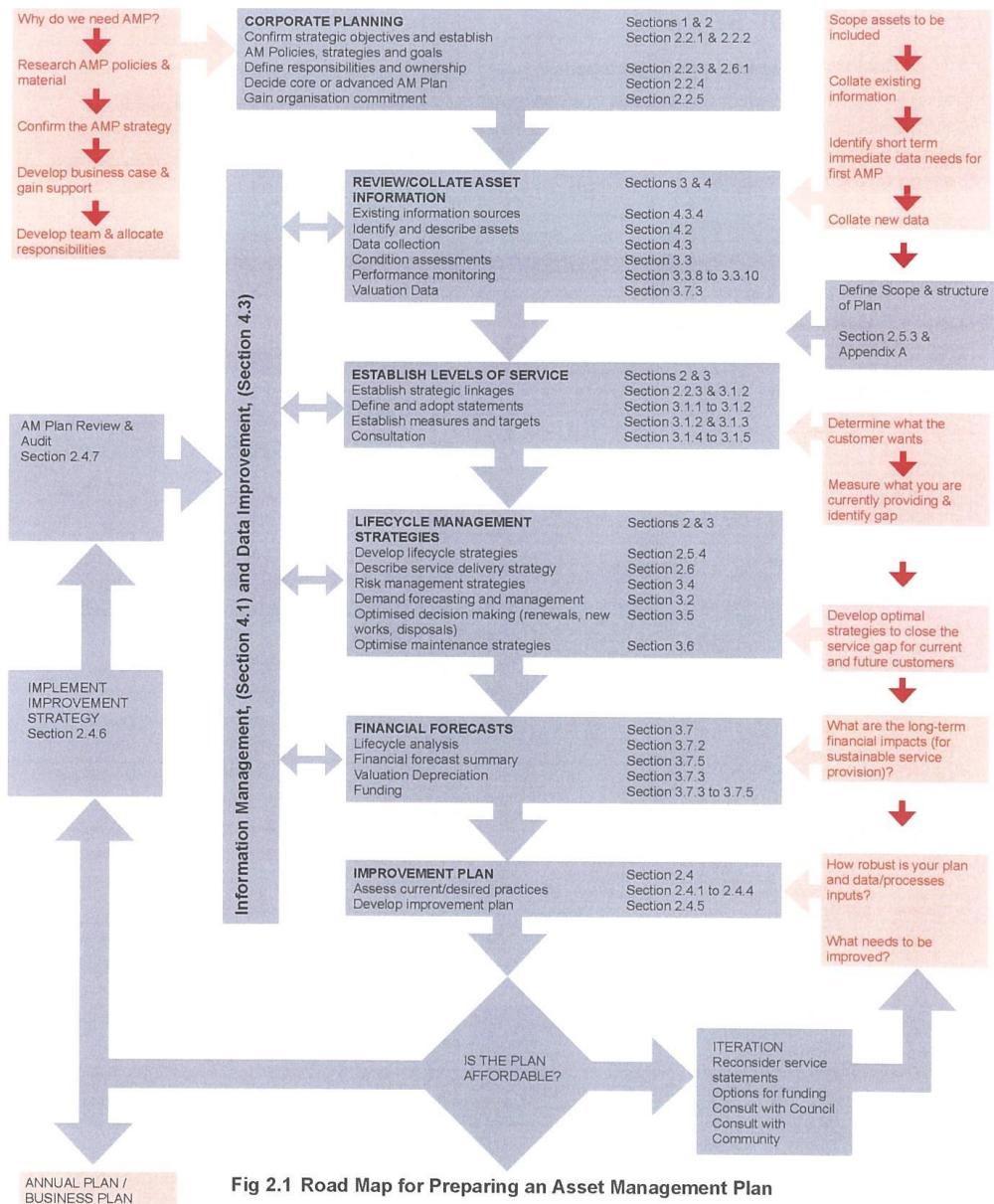


Fig 2.1 Road Map for Preparing an Asset Management Plan

Source: IIMM Fig 1.5.1, p1.111

3. LEVELS OF SERVICE

3.1 Customer Research and Expectations

Council participates in a Performance Measure Customer Satisfaction survey every four years in August prior to the Council election. This survey is distributed to all residents, requesting their level of satisfaction with Council's services. The most recent customer satisfaction survey was held in 2008 and the results as they relate to the asset Management Plans are reported in each section.

3.2 Legislative Requirements

Council has to meet many legislative requirements including Australian and State legislation and State regulations. These include:

Table 3.1. Legislative Requirements

Legislation	Requirement
National Asset Management Framework Legislation 2010	Focuses on long term financial sustainability and provides a mandate to have long term strategy, financial statements and annual reporting mechanisms. AM plans are likely to be audited.
DLG Integrated Planning NSW	Key requirement is to integrated community plans with operational and delivery plans.
Local Government Act 1993	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery.
Roads Transport (Safety and Traffic Management) Act 1993	Facilitates the adoption of nationally consistent road rules in NSW, the Australian Road Rules. It also makes provision for safety and traffic management on roads and road related areas including alcohol and other drug use, speeding and other dangerous driving, traffic control devices and vehicle safety accidents
Occupational Health and Safety Act 2000	Aims to secure the health, safety and welfare of people at work. It lays down general requirements which must be met at places of work in New South Wales. The provisions of the Act cover every place of work in New South Wales. The Act covers self employed people as well as employees, employers, students, contractors and other visitors.
Occupational Health and Safety Regulation 2001	Regulations on the control and management of risk in the work place.
The Protection of the Environment Operations Act 1997 (POEO Act)	Is the key piece of environment protection legislation administered by Department of the Environment and Climate Change (DECC). The POEO Act enables the Government to set out explicit protection of the environment policies (PEPs) and adopt more innovative approaches to reducing pollution.
Disability Discrimination Act	Sets out the responsibilities of Council and staff in dealing with access and use of public infrastructure.

Table 3.3. Legislative Requirements

Standards and Specifications	Requirements
Australian Accounting Standards.	<p>Sets out the financial reporting standards relating to infrastructure assets. Standards of particular relevance to Infrastructure Assets include:</p> <ul style="list-style-type: none"> • AASB116 Property, Plant & Equipment — prescribes requirements for recognition and depreciation of property, plant and equipment assets • AASB136 Impairment of Assets — aims to ensure that assets are carried at amounts that are not in excess of their recoverable amounts • AASB1021 Depreciation of Non-Current Assets — specifies how depreciation is to be calculated • AAS1001 Accounting Policies — specifies the policies that Council is to have for recognition of assets and depreciation • AASB1041 Accounting for the reduction of Non-Current Assets — specifies the frequency and basis of calculating depreciation and revaluation basis used for assets • AAS1015 Accounting for acquisition of assets — method of allocating the value to new assets on acquisition
Temora Shire Road Hierarchy Policy	Sets out the criteria for maintenance , capital renewal and capital upgrade for the road network
Temora Shire Footpath Hierarchy Policy	Sets out the priority for maintaining and upgrading of footpaths
Austroads Guides, Commentaries and Reports	Austroads works with local government to improve Australia's roads and transport systems, recognising the value and importance of developing the local road component of the national road network.
Australian Standards	<p>Including:</p> <ul style="list-style-type: none"> • Australian Standard 1742.3-1996 — Manual of uniform traffic control devices - Traffic control devices for works on roads • Guide to Traffic Engineering Practice (part 14 Bicycles) • Manual of Uniform Traffic Control Devices — Part 3 - Traffic Control Devices for Works on Roads • Integrated Asset Management Guidelines for Road Networks APR202: 2002 Austroads • AS/NZS 4360:2004 Risk Management • HB 4360:2004 Risk Management Guidelines — Companion to AS/NZS 4360:2004

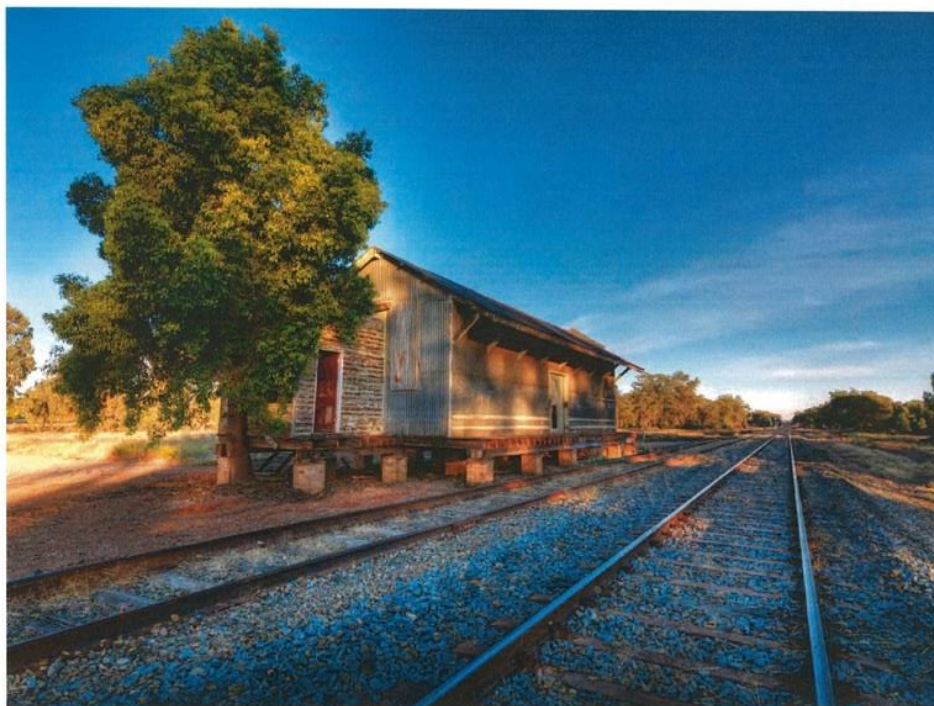
3.3 Current Levels of Service

Council has defined a two tier level of service.

- Community Levels of Service relates to how the community receives the service in terms of safety, quality, quantity, reliability, responsiveness, cost/efficiency and legislative compliance.
- Technical measures of performance - supporting the community service levels and are developed to ensure that the minimum community levels of service are met.

3.4 Desired Levels of Service

At present, indications of desired levels of service obtained from various sources including the Customer Satisfaction survey, residents' feedback to Councillors and staff, service requests and correspondence. Council has quantified desired levels of service when formulating its Policies.



4. FUTURE DEMAND

4.1 Demand Forecast

Factors affecting demand include population change, changes in demographics, seasonal factors, vehicle ownership, consumer preferences and expectations, economic factors, agricultural practices, environmental awareness, etc.

Demand factor trends and impacts on service delivery are have been adopted as shown in Table 4.1.

Table 4.1. Demand Factors, Projections and Impact on Services

Demand factor	Present position	Projection	Impact on services
Population	5,914 (2006 census). The population increased by 1.05% between the 2001 and 2006 censuses. 57.1% of the population live in the urban area, 36.8% in the rural area and 6.1% in the surrounding villages	Temora's population is expected to grow over the next 10 years Future growth is likely to occur as a result of Council initiatives such as the airpark estate, Continued attraction to rural lifestyle	Some impact as road congestion increases Parking issues in the CBD
Demographics	Increase in ageing population 65+ represents 16.8% of the population and has increased by 3.3% since 1981. Whereas the overall population is static to a 0.27% increase	Temora TAFE and Charles Sturt University at Wagga will play a vital role in retaining and/or attracting young people to Temora. The number of aged over 65 will continue to increase. This is consistent with the national trend towards an ageing population and longer life expectancy	Increase in demand for safe multi-use footpaths linking CBD and other infrastructure. Increased demand for accessibility for mobility impaired.

4.2 Changes in Technology

Technology changes are forecast to affect the delivery of services covered by this plan.

Technological changes, more particularly those related to climate change, energy consumption patterns and water usage, are forecast to have some effect on service delivery.

Specific changes are outlined in the asset category relevant Part.



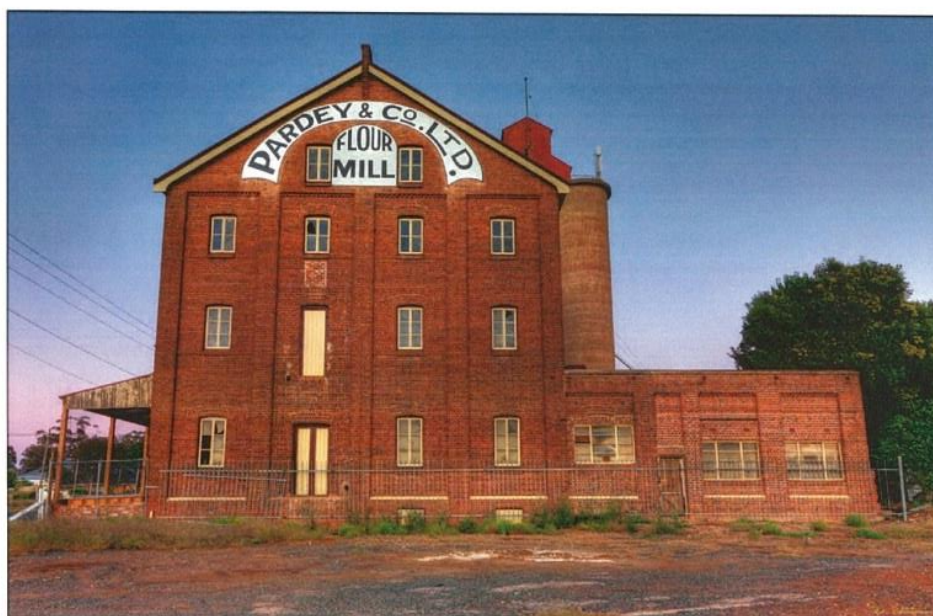
4.3 Demand Management Plan

Demand for new and enhanced services will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices including non-asset solutions, insuring against risks and managing failures.

Specific changes are outlined in the asset category relevant Part.

4.4 New Assets from Growth

Refer to asset category and relevant Section.





5. LIFECYCLE MANAGEMENT PLAN

The lifecycle management plan details how Council plans to manage and operate the assets at the agreed levels of service while optimising life cycle costs.

5.1 Background Data

All infrastructure assets, which are the responsibility of Council, are being managed with a long-term view and a whole-of-life approach. That is to say, the assets are managed from installation, through various maintenance phases until renewal, disposal or upgrade is required.

This section reviews the processes required for the effective management, maintenance, renewal and upgrade of assets.

The lifecycle management plans outline for each asset class:

- The objectives for the asset class.
- Supporting data, including:
 - key lifecycle management issues;
 - physical parameters and values;
 - asset capacity / performance;
 - asset condition; and
 - historical expenditure.

The management strategies to achieve the levels of service in the following work categories:

- operations and maintenance;
- renewals; and
- new works.

Council as asset owner is committed to maintaining its assets to ensure stakeholders' desired levels of service are maintained at sustainable levels commensurate with affordable expectations. To meet this requirement, Council seeks to match funding levels, condition and community expectations.

Some of the key lifecycle issues are:

- There is a notable forward investment required for the upgrading of existing facilities, in line with Draft Master Plan (ref. 10).
- There has not been a significant shortfall in expenditure in the previous decade. Provisions have been made to deal with demand for cyclical maintenance within the next 10 to 20 years.
- Development in formerly semi-urban areas is leading to increasing usage and demand which will prove to be beyond the pavement strengths and carriageway widths of existing roads and potentially overload stormwater and wastewater management systems.
- The research work on predictive modelling of deterioration needs to be continued, to enable understanding of asset component lives and justify planned increases in rehabilitation / expansion expenditure.

5.1.1 Physical Parameters

Refer to asset category and relevant Section.



5.1.2 Asset Capacity and Performance

Council's services are generally provided to meet design standards where these are available. Service deficiencies were identified from the results of condition rating surveys undertaken and through staff inspections.

Refer asset type in relevant Section

Condition Rating Methods

The condition rating methods adopted varies across the asset types. For roads and road-related assets, attributes and rating scales developed by the Roads and Traffic Authority, NSW and modified in-house, are used. Buildings and (some) 'Structures' valuations were rated by an external party in conformance with AAS27 (ref. 2).

Bridges and major culverts were rated in house by using scales developed by the Roads and Traffic Authority Other asset types are yet to have rating methodologies developed. It is proposed to document all procedures in later versions of Part 1 of the Integrated Asset Management Plan. The systematic approach is in line with procedures outlined in IIMM (ref. 14).

Council's preferred practice is to re-rate assets every 3-5 years to ensure that those assets nearing the end of their life are not allowed to deteriorate beyond the intervention point at which relatively low-cost rehabilitation can be undertaken.

With each subsequent survey, a better picture of asset conditions will be developed.

5.1.3 Asset condition

Profiles of network condition, remaining useful life and asset age are illustrated for the asset category in the relevant Section.

5.1.4 Asset valuations

The financial reporting ratios as at 30th June 2010 covered by this asset management plan are summarised below in Table 5.1.

Table 5.1 Current Asset Values

Asset category	Financial Reporting Ratios		
	Asset Consumption Rate (1) %	Asset Renewal Rate %	Asset Upgrade / Expansion Rate %
Roads	2.9	1.4	1.5
Sewerage Treatment and Effluent Reuse	3.9	TBD	34.1(3)
Aerodrome	0.6	0.3	1.5
Buildings	TBD	0.1	TBD
Recreational Space	0.4	0.1	1.0
Bridges and Stormwater	1.7	1.8	0
Plant	0.2	0.12	0

Note 1 As depreciation is linked to asset useful life, an approximate indicator of consumption rate can be determined by examining the asset consumption rate. If, for example, this rate is 2% then the assets are assumed to have a useful life of 50 years.



Note 2 Ratios are irrelevant for this asset category at present. Refer discussion in the Asset Management Plan Part 6, Section 1.3

Note 3 Asset Upgrade for Effluent reuse only, sewer system to be determined.

Refer to detailed financial reporting in each relevant asset category.

5.2 Risk Management Plan

The risk assessment process identifies credible risks, the likelihood of the risk event occurring, the consequences should the event occur. Future plans will use these factors to develop risk ratings, and develop a risk management plan for non-acceptable risks.

Critical risks are those assessed as:

- Very High (VH)- requiring immediate corrective action, and;
- High (H) – requiring prioritised corrective action.

Refer to critical risks in each relevant Part.

5.3 Routine Maintenance Plan

Maintenance includes reactive, planned and cyclic maintenance work activities.

Historic maintenance expenditure patterns across each asset category are shown in the relevant Section.

Note that amounts shown have been extracted from Council's Annual Budget for each year and are

stated in that year's dollars then index by 3%. Thus, the maintenance expenditures show a progressive increase although probably not in line with construction inflation

Refer to maintenance expenditure patterns in each relevant Section

Deferred maintenance, i.e. works that are identified for maintenance and unable to be funded, are to be included in the risk assessment process in the infrastructure risk management plan.


Maintenance is funded from Council's operating budget and grants where available. This is further discussed in Section 6 of each Section.

5.3.1 Standards and Specifications

Maintenance work is carried out in accordance with the Standards and Specifications, outlined in each relevant Section and in Council's Long Term Financial Plan.

5.4 Renewal/Replacement Plan

Assets requiring renewal are identified from estimates of remaining life obtained from the asset register. Proposals are inspected to verify the accuracy of the remaining life estimate and to develop a preliminary renewal estimate. Verified proposals are ranked by priority and available funds and scheduled in future works programs.





Renewal will be undertaken using 'low-cost' renewal methods where practicable. The aim of these treatments is to restore the service potential or future economic benefits of the asset by renewing the assets at a cost less than replacement cost.

Renewals will be funded from Council's Capital Works Program and grants where available. This is discussed in Section 6 of this plan.

5.4.1 Renewal plan

Council's maintenance and renewal works are carried out to the relevant standards and are set out in Section 5 of each Asset Management Plan

Deferred renewal, i.e. those assets identified for renewal and not scheduled for renewal in capital works programs are to be included in the risk assessment process in the risk management plan.

Renewals are to be funded from Council's capital works program and grants where available. This is further discussed in Section 6.2.

5.5 Creation/Acquisition/Upgrade Plan

New works are those works that create a new asset that did not previously exist, or works which upgrade or improve an existing asset beyond its existing capacity. They may result from growth, social or environmental needs. Assets may also be acquired at no cost to the Council from land development.

These assets from growth are considered in Section 4.4.

5.5.1 Standards and specifications

Standards and specifications for new assets and for upgrade/expansion of existing assets are the same as those for maintenance and renewal see Section 5 of each Asset Management Plan

5.6 Disposal Plan

There are no plans to dispose of any Council assets.





6. FINANCIAL SUMMARY

This section contains the financial requirements results from all the information presented in the Sections of this asset management plans.

The financial projections will be improved as further information becomes available on desired levels of service, current and projected future asset performance and grant funding.

6.1 Financial Statements and Projections

There are two key indicators for financial sustainability that have been considered in the analysis of the services provided by this asset category:

- Long-term lifecycle costs, to 2030.
- Medium-term costs over the 10 year period of Council's financial Plan.

The ratio of lifecycle costs to lifecycle expenditure gives an indicator of sustainability of service provision. Lifecycle expenditure includes maintenance plus renewal expenditure. Lifecycle expenditure will vary depending on the timing of asset renewals.

The disparity between lifecycle costs and lifecycle expenditure gives an indication as to whether Council is over-servicing or under-servicing the community. Where lifecycle costs exceed expenditure, i.e. where there is a negative disparity or 'shortfall' (the most common scenario), then asset consumption is outpacing asset renewal. In the reverse case (expenditure greater than costs and a positive disparity or 'surplus' exists), consumers are receiving a higher level of service. The absence of a disparity (costs equal expenditure) indicates that the community is paying their share of the assets they consume each year.


Table 6.1 indicates the overall position on funding across the medium-term and long-term timelines. It can be seen that at the end of years 10 and 20 there are a \$1.1 million 'surplus' at 2018 and a \$4.8 million 'shortfall' at 2030. Ideally, at the end of the LTFP in 2021, there should be a zero balance and more work will be done on refining estimates of expenditure to achieve this goal. It must be stressed that these projections are based on the current understanding of asset management needs over the next 20 years. Note that negative disparity values are shortfalls.

Table 6.1 Disparity between Projected Costs and Planned Expenditure

Activity	Asset Category						
	Roads & Footpaths (\$000)	Sewerage Treatment and Effluent (\$000)	Aerodrome (\$000)	Parks & Sporting Fields (\$000)	Operational Land & Buildings (\$000)	Bridges and stormwater Management (\$000)	Plant (\$000)
2011	167	-95	2	0	TBD	0	109
2012	272	-75	260	0		0	78
2013	-169	-71	-20	0		0	123
2014	200	-103	-858	0		0	44
2015	129	-48	-839	0		0	135
2016	115	-51	-227	0		0	291
2017	118	-27	-288	0		0	-98
2018	-15	-48	-375	0		0	-218
2019	261	-104	-375	0		0	-234
2020	88	-46	-346	0		0	-76
2021	-12		-354	0		0	91
2022	-54		-160	0		0	TBD
2023	-78		-192	0		0	
2024	-224		-33	0		0	
2025	-232		10	0		0	
2026	-232		-189	0		0	
2027	-270		7	0		0	
2028	-340		6	0		0	
2029	-604		4	0		0	
2030	-199		3	0		0	

Prima facie, there are some disturbingly large disparities indicated. Some of these can be explained as follows:

- The roads and footpaths data are severely skewed by an abnormally high demand in the renewal of unsealed (sheeted) roads, for which further work is required on condition rating and intervention methodologies.
- Also Council expenditure on Roads is in excess of the depreciation, but has to account for the depreciation even though the roads infrastructure is improving. Depreciation on roads is a straight line depreciation to a zero value whereas a seal for example will still have a residual value even if the anticipated renewal life is passed.
- A large number of buildings in the asset register fall due for (theoretical) replacement from 2029, and some have already passed their life expectancy date, many of these are buildings on Council land under the care and control of community bodies. Hence their day-to-day maintenance and renewal are not automatically the concern of Council, despite maintenance and renewal expenditure allowances being incorporated into the Plan.
- The ongoing zero disparity in recreational open space assets occur as a result of the majority of allocated maintenance funds being spent are matched by Council



The purpose of this Integrated Asset Management Plan is to identify levels of service that the community needs and can afford and to develop the necessary financial plans to provide the service in a sustainable manner. The Asset Management Plan identifies estimated maintenance and capital expenditures required to provide an agreed level of service to the community in a sustainable manner over a 20 year period. These are then inputted into the 10-year. This may be compared to existing 10-year management plans that Council developed in 2008, but is more detailed.

The projected asset renewals are compared to the planned renewal expenditure in the capital works program and renewal expenditure in year 1 of the planning period.

6.2 Funding Strategy

Refer to individual Sections

6.3 Valuation Forecasts

Refer to individual Sections

Fig 6.5 Projected Depreciation Expense

Fig 6.6. Projected Depreciated Replacement Cost

6.4 Key Assumptions made in Financial Forecasts

Key assumptions made in presenting the information contained in the Asset Management Plan and in preparing forecasts of required operating and capital expenditure and asset values, depreciation expenses and carrying amount estimates, are detailed below. They are presented to enable readers to gain an understanding of the levels of confidence in the data behind the financial forecasts.

Key assumptions:

- Average useful lives and average remaining lives of the asset classes are based on current local knowledge and experience, historical trends and accepted industry practice. These need to be reviewed and the accuracy improved, based on regular re-assessment of asset deterioration.
- Reviews of the effective useful lives of assets and population / demographic changes have the potential for greatest variance in future cost predictions.
- Changes in development needs associated with the rate and location of growth and changes in the desired level of service and service standards from those identified in the Asset Management Plan, will both impact on future funding.

Accuracy of future financial forecasts may be improved in future revisions of the Plan by the following actions:

- Implementation of a Job Costing system to incorporate continuously current unit rate data.
- More refined condition rating data with more history for reference.
- Greater degree of componentisation in the rating process.
- Development of better degradation models through national research and development programs.
- Development of better financial models through collaborative processes.
- Implementation of an asset information system.

Specific annual maintenance and renewal cost trends are detailed for each asset category in the relevant Sections.





7. ASSET MANAGEMENT PRACTICES

7.1 Accounting/Financial Systems

Accounting Standards applicable to the Asset Plan include:

- AAS27 (ref. 2);
- AASB116 (ref. 4); and
- AASB1031 (ref. 3).

The present Maintenance / Capital threshold (materiality limit) is \$5,000. This policy is under review to better reflect materiality limits for differing asset categories and classes.

Recommended changes resulting from this Asset Management Plan are as follows:

1. Implementation of a Job Costing system to enable determination of actual costs of work based upon field measurements of quantities and times.
2. Upgrades to condition rating systems for asset types and components to improve the monitoring and reporting capabilities.
3. Inform Council of long-term financial plans through regular reviews.
4. Implementation of new asset information software and systems.

7.2 Asset Management Systems

Council's adopted Asset Management System is "AIM" (Asset and Infrastructure Management) a component of CIVICA's "Authority System, however MS Excel spreadsheets for valuation and condition rating were used extensively in this plan

7.3 Information Flow Requirements and Processes

The key information flows into this asset management plan are:

- The asset register data on size, age, value, remaining life of the network;
- The unit rates for categories of work/material;
- The adopted service levels;
- Projections of various factors affecting future demand for services;
- Correlations between maintenance and renewal, including decay models;
- Data on new assets acquired by council.

The key information flowing from the Asset Management Plan are:

- Tentative works program and trends,
- Resulting budget, valuation and depreciation projections and
- Useful life analysis

7.4 Standards and Guidelines

Refer to individual sections



8. PLAN IMPROVEMENT AND MONITORING

8.1 Performance Measures

The effectiveness of the asset management plan can be measured in the following ways:

- The degree to which the required cashflows identified in this asset management plan are incorporated into council's long term financial plan and Strategic Management Plan;
- The degree to which 1-5 year detailed works programs, budgets, business plans and organisational structures take into account the 'global' works program trends provided by the asset management plan;

8.2 Improvement Plan

The asset management improvement plan generated from this asset management plan is shown in Table 8.21

Table 8.1 Improvement Plan

Task No	Task	Responsibility	Resources Required	Timeline
1.	Valuation Unit Costs – review unit rates, derivations on a greenfield basis	DE	Staff	May 2012
2.	Asset Information System – implement software package, providing asset deterioration and other tools	DAF	Staff	Jul 2012
3.	Risk Management – Refine, expand and document the risk management plan	DE	Staff	Jul 2012
4.	Job costing system – develop system, incorporating current unit rates	DAF/DE	Staff	Dec 2011
5.	Document methodology and procedures for asset useful lives, unit rates, condition rating and scoring and depreciation calculations.	DE	Staff	June 2012
6.	Population predictions – review projects based on latest available Census	DE	Staff	May 2011
7.	Community Consultation – undertake targeted engagement with the community to resolve acceptable and achievable levels of service	GM	Staff	Aug 2012
8.	Condition Rating – refine data collected and analysis processes, including greater levels of componentisation and achievable levels of service	DE	Staff	Dec 2011
9.	Consider limiting the AMP time framework to 10 years, to coincide with the Long term financial plan	DAF/DE	Staff	May 2011

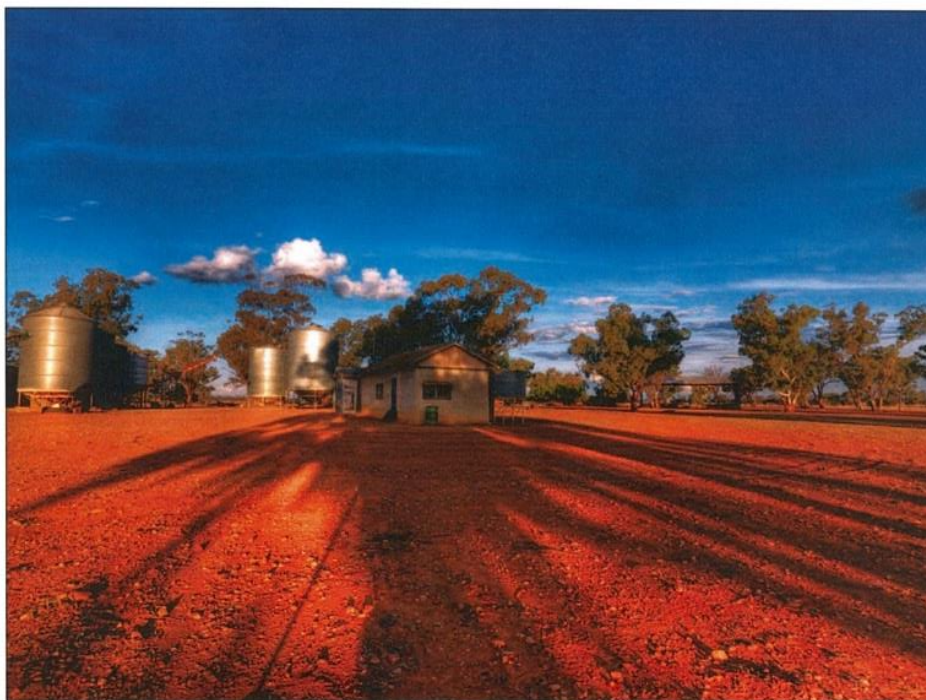
8.3 Monitoring and Review Procedures

This asset management plan will be reviewed during annual budget preparation and amended to recognise any changes in service levels and/or resources available to provide those services as a result of the budget decision process.

The Plan has a life of 4 years and is due for revision and updating within 2 years of each Council election.

9 REFERENCES

1. AS27, Financial Reporting by Local Government Australian Accounting Standards, June 1996
2. AASB1031, Materiality, Australian Accounting Standard Board July 2004
3. AASB116 Property, Plant and Equipment, Australian Accounting Standards Board July 2007
4. Temora Shire Council Asset Valuation 2010
5. Temora Shire Road Hierarchy Policy 2007
6. Temora Shire Footpath Hierarchy 2004
7. International Infrastructure Management Manual, Institute of Public Works Engineering Australia, Sydney 2006 www.ipwea.org.au
8. Statistical snapshot Temora Shire ABS 2006 Census data





APPENDICES

Appendix A - Abbreviations

Appendix B - Glossary

Appendix A - ABBREVIATIONS

AAAC	Average annual asset consumption
AMP	Asset management plan
ARI	Average recurrence interval
BOD	Biochemical (biological) oxygen demand
CRC	Current replacement cost
CWMS	Community wastewater management systems
DA	Depreciable amount
DoH	Department of Health
EF	Earthworks/formation
IRMP	Infrastructure risk management plan
LCC	Life Cycle cost
LCE	Life cycle expenditure
MMS	Maintenance management system
PCI	Pavement condition index
RV	Residual value
SS	Suspended solids
vph	Vehicles per hour
GM	General Manager
DAF	Director of Administration and Finance
DE	Director of Engineering



Appendix B - GLOSSARY

Annual service cost (ASC)

An estimate of the cost that would be tendered, per annum, if tenders were called for the supply of a service to a performance specification for a fixed term. The Annual Service Cost includes operating, maintenance, depreciation, finance/ opportunity and disposal costs, less revenue.

Asset class

Grouping of assets of a similar nature and use in an entity's operations (AASB 166.37).

Asset condition assessment

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

Asset management

The combination of management, financial, economic, engineering and other practices applied to physical assets with the objective of providing the required level of service in the most cost effective manner.

Assets

Future economic benefits controlled by the entity as a result of past transactions or other past events (AAS27.12).

Property, plant and equipment including infrastructure and other assets (such as furniture and fittings) with benefits expected to last more than 12 month.

Average annual asset consumption (AAAC)*

The amount of a local government's asset base consumed during a year. This may be calculated by dividing the Depreciable Amount (DA) by the Useful Life and totalled for each and every asset OR by dividing the Fair Value (Depreciated Replacement Cost) by the Remaining Life and totalled for each and every asset in an asset category or class.

Brownfield asset values**

Asset (re)valuation values based on the cost to replace the asset including demolition and restoration costs.

Capital expansion expenditure

Expenditure that extends an existing asset, at the same standard as is currently enjoyed by residents, to a new group of users. It is discretionary expenditure, which increases future operating, and maintenance costs, because it increases council's asset base, but may be associated with additional revenue from the new user group, eg. extending a drainage or road network, the provision of an oval or park in a new suburb for new residents.

Capital expenditure

Relatively large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

Capital funding

Funding to pay for capital expenditure.





Capital grants

Monies received generally tied to the specific projects for which they are granted, which are often upgrade and/or expansion or new investment proposals.

Capital investment expenditure

See capital expenditure definition

Capital new expenditure

Expenditure which creates a new asset providing a new service to the community that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operating and maintenance expenditure.

Capital renewal expenditure

Expenditure on an existing asset, which returns the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time, eg. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

Capital upgrade expenditure

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the council's asset base, eg. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

Carrying amount

The amount at which an asset is recognised after deducting any accumulated depreciation / amortisation and accumulated impairment losses thereon.

Class of assets


See asset class definition

Component

An individual part of an asset which contributes to the composition of the whole and can be separated from or attached to an asset or a system.

Cost of an asset

The amount of cash or cash equivalents paid or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, plus any costs necessary to place the asset into service. This includes one-off design and project management costs.



**Current replacement cost (CRC)**

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential) allowing for any differences in the quantity and quality of output and in operating costs.

Current replacement cost "As New" (CRC)

The current cost of replacing the original service potential of an existing asset, with a similar modern equivalent asset, i.e. the total cost of replacing an existing asset with an as NEW or similar asset expressed in current dollar values.

Cyclic Maintenance**

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, cycle, replacement of air conditioning equipment, etc. This work generally falls below the capital/ maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Depreciable amount

The cost of an asset, or other amount substituted for its cost, less its residual value (AASB 116.6)

Depreciated replacement cost (DRC)

The current replacement cost (CRC) of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset

Depreciation / amortisation

The systematic allocation of the depreciable amount (service potential) of an asset over its useful life.

Economic life

See useful life definition.

Expenditure

The spending of money on goods and services. Expenditure includes recurrent and capital.

Fair value

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arms length transaction.

Greenfield asset values **

Asset (re)valuation values based on the cost to initially acquire the asset.

Heritage asset

An asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

Impairment Loss

The amount by which the carrying amount of an asset exceeds its recoverable amount.





Infrastructure assets

Physical assets of the entity or of another entity that contribute to meeting the public's need for access to major economic and social facilities and services, eg. roads, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally the components and hence the assets have long lives. They are fixed in place and are often have no market value.

Investment property

Property held to earn rentals or for capital appreciation or both, rather than for:

- (a) use in the production or supply of goods or services or for administrative purposes; or
- (b) sale in the ordinary course of business (AASB 140.5)

Level of service

The defined service quality for a particular service against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental, acceptability and cost).

Life Cycle Cost **

The life cycle cost (LCC) is average cost to provide the service over the longest asset life cycle. It comprises annual maintenance and asset consumption expense, represented by depreciation expense. The Life Cycle Cost does not indicate the funds required to provide the service in a particular year.

Life Cycle Expenditure **

The Life Cycle Expenditure (LCE) is the actual or planned annual maintenance and capital renewal expenditure incurred in providing the service in a particular year. Life Cycle Expenditure may be compared to Life Cycle Expenditure to give an initial indicator of life cycle sustainability.

Loans / borrowings

Loans result in funds being received which are then repaid over a period of time with interest (an additional cost). Their primary benefit is in 'spreading the burden' of capital expenditure over time. Although loans enable works to be completed sooner, they are only ultimately cost effective where the capital works funded (generally renewals) result in operating and maintenance cost savings, which are greater than the cost of the loan (interest and charges).

Maintenance and renewal gap


Difference between estimated budgets and projected expenditures for maintenance and renewal of assets, totalled over a defined time (eg 5, 10 and 15 years).

Maintenance and renewal sustainability index

Ratio of estimated budget to projected expenditure for maintenance and renewal of assets over a defined time (eg 5, 10 and 15 years).

Maintenance expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.



**Materiality**

An item is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial report. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances.

Modern equivalent asset.

A structure similar to an existing structure and having the equivalent productive capacity, which could be built using modern materials, techniques and design. Replacement cost is the basis used to estimate the cost of constructing a modern equivalent asset.

Non-revenue generating investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, eg. parks and playgrounds, footpaths, roads and bridges, libraries, etc.

Operating expenditure

Recurrent expenditure, which is continuously required excluding maintenance and depreciation, eg power, fuel, staff, plant equipment, on-costs and overheads.

Pavement management system

A systematic process for measuring and predicting the condition of road pavements and wearing surfaces over time and recommending corrective actions.

Planned Maintenance**

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

PMS Score

A measure of condition of a road segment determined from a Pavement Management System.

Rate of annual asset consumption*

A measure of average annual consumption of assets (AAAC) expressed as a percentage of the depreciable amount (AAAC/DA). Depreciation may be used for AAAC.

Rate of annual asset renewal*

A measure of the rate at which assets are being renewed per annum expressed as a percentage of depreciable amount (capital renewal expenditure/DA).

Rate of annual asset upgrade*

A measure of the rate at which assets are being upgraded and expanded per annum expressed as a percentage of depreciable amount (capital upgrade/expansion expenditure/DA).

Reactive maintenance

Unplanned repair work that carried out in response to service requests and management/supervisory directions.





Recoverable amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operating and maintenance expenditure.

Recurrent funding

Funding to pay for recurrent expenditure.

Rehabilitation

See capital renewal expenditure definition above.

Remaining life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining life is economic life.

Renewal

See capital renewal expenditure definition above.

Residual value

The net amount which an entity expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

Revenue generating investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

Risk management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

Section or segment


A self-contained part or piece of an infrastructure asset.

Service potential

The capacity to provide goods and services in accordance with the entity's objectives, whether those objectives are the generation of net cash inflows or the provision of goods and services of a particular volume and quantity to the beneficiaries thereof.

Service potential remaining*

A measure of the remaining life of assets expressed as a percentage of economic life. It is also a measure of the percentage of the asset's potential to provide services that is still available for use in providing services (DRC/DA).



**Strategic Management Plan (SA)****

Documents Council objectives for a specified period (3-5 yrs), the principle activities to achieve the objectives, the means by which that will be carried out, estimated income and expenditure, measures to assess performance and how rating policy relates to the Council's objectives and activities.

Sub-component

Smaller individual parts that make up a component part.

Useful life

Either:

- (a) the period over which an asset is expected to be available for use by an entity, or
- (b) the number of production or similar units expected to be obtained from the asset by the entity.

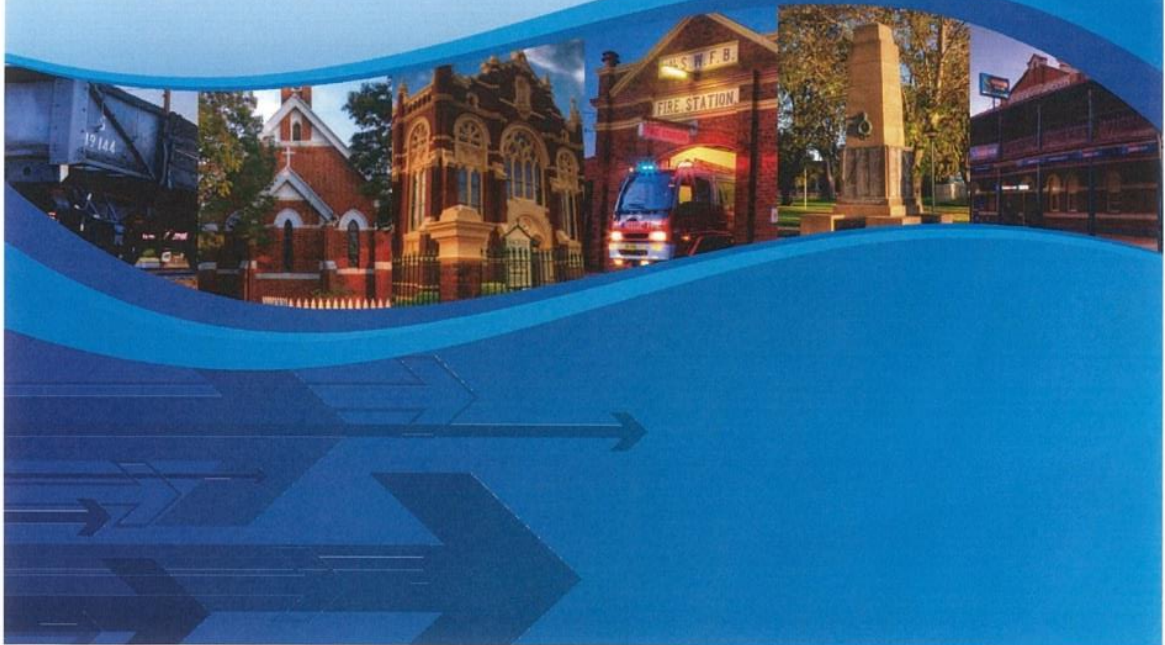
It is estimated or expected time between placing the asset into service and removing it from service, or the estimated period of time over which the future economic benefits embodied in a depreciable asset, are expected to be consumed by the council. It is the same as the economic life.

Value in Use

The present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. It is deemed to be depreciated replacement cost (DRC) for those assets whose future economic benefits are not primarily dependent on the asset's ability to generate new cash flows, where if deprived of the asset its future economic benefits would be replaced.



Workforce Plan





Workforce Plan

INTRODUCTION

Council's workforce planning process is about "getting the right number of people, with the right skills, in the right jobs, at the right time"

Our workforce plan will be a tool to assist Council and managers plan for the future, anticipate change & manage its workforce. It should contribute to the attraction, retention and development of a capable workforce and be flexible and responsive to meet the needs of current and future Council four year delivery programs. It should be noted that this includes the impact of Council's Asset Management Plans for its infrastructure assets.

The workforce plan takes into account corporate and business objectives such as financial targets, service delivery objectives and community benefits. It also examines potential external influences over workforce supply and demand.

The workforce plan is integrated into the delivery plan and all staff costs are reflected in the budget. This includes Wages, Workers Compensation, Superannuation and Training costs and is a recognition of the workforce required to achieve the objectives set out in the delivery plan.

In particular, workforce planning will help Council to:

- Ensure appropriate numbers of staff are being recruited or developed to meet future needs
- Identify potential problems, manage risk and minimise crisis management cycles
- Contain human resources costs, including the cost of turnover, absenteeism, structural changes and staff movement
- Develop workforce skills that take time to grow
- Identify staff development/training needs
- Make staffing decisions to provide services in regional and rural areas
- Optimise the use of human, financial and other resources
- Integrate human resource management issues into business planning
- Improve employee productivity through better job design
- Improve employee relations
- Increase job satisfaction

The workforce plans consists of the following sections:

Temora Shire Council VALUES and organizational structure

Temora Shire Council workforce PROFILE – current staffing levels as at April 2015

Identify ISSUES which may impact on our workforce now and in the future

RECOMMENDATIONS to address the issues identified

Measuring and MONITORING of the Workforce Plan



VALUES & VISION

"To sustain and grow the Temora Shire as a rural community of choice for current and future residents, being united in our heritage yet open to growth and diversity.

To celebrate our past achievements in sport, culture and enterprise whilst maintaining our commitment to the future in providing a safe, happy and healthy environment for all."

Values

Temora Shire Council supports the following values to assist staff to achieve our goals:

Teamwork and cooperation – working together, sharing ideas and knowledge to achieve the best outcomes for Council and the community

Continuous improvement – promoting and embracing change, innovation and being at the industry forefront

Employee satisfaction – promoting clear and open communication and encouraging participation in decision making at all levels.

Community satisfaction – Responding and understanding the needs of our Community by delivering prompt, courteous and professional services.

Integrity and transparency – a commitment to being open and honest, acting fairly and lawfully and delivering on our commitments.

Leadership and respect – Maintaining high standards of personal conduct and character, interacting positively with all staff and the community.





CURRENT WORKFORCE PROFILE

Temora Shire Council is considered a small rural Council, employing some 118 staff across a diverse range of functional areas.

Employment Status:

Our workforce consists of permanent, permanent part time and casual staff; this combination contributes to not only commitment and loyalty but allows flexibility in responding to the needs of our community.

Staffing levels at April 2015 were as follows

Status:	Number of Staff
Permanent Full time	66
Permanent Part time	11
Apprentices/Trainees	5
Casual	32
TOTAL	118

As indicated above approximately 63.56% of our staff are employed on a permanent basis, 9.32% are employed on a permanent part time basis and 27.12% are employed on a casual basis.

The current ratio of staff is 44.07% female to 55.93% male. This demonstrates a good mix of diversity in our workforce.

Our workforce is spread across all age ranges, as outlined in the tables below:

Summary


Age Bracket	No. of Staff	% of Workforce
Under 30 years	27	22.88%
31 - 40 years	18	15.25%
41 - 50 years	22	18.64%
51 - 60 years	37	31.36%
60 + yrs	14	11.87%
	118	100.00%



Temora Shire Council Staff Structure (Excluding Casuals) as @ 14 May 2015

		Aged 18 -30		Aged 31 - 50		Aged 51 - 75		Gender	
DEPARTMENT	No of Staff	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	M	F
Governance									
General Manager	1					1		1	
Executive Assistants	2	1		1					2
Administration & Finance									
Director	1					1		1	
Administration Manager	1			1					1
Financial Accountant	1				1				1
Clerical Staff	7			3	2	2			7
Trainee	1	1							1
Librarian	1						1		1
Library Assistant	2						2		2
Environmental Services									
Director	1			1				1	
Technical Assistant	1		1						1
Town Planner	1				1				1
Building Inspector	1			1				1	
Ranger	1					1		1	
Waste Management	3	1		1		1		3	
Engineering Services									
Director	1					1		1	
Engineering Works Manager	1	1						1	
Works Overseer	1					1		1	
Design Engineer	0					0		0	
Technical Officer	1	1						1	
Risk/OHS Manager	1					1		1	
Road Safety Officer	1					1		1	
Grader Operator	3			2		1		3	
Truck Driver	4			2		2		4	
Plant Operator	13	3		6		4		13	
Labourer	5	2		3				5	
Plant Manager	1			1				1	
Mechanic	2			1		1		2	
Storeman	1			1				1	

Parks & Gardens Manager	1					1		1	
Horticulturist	1	1						1	
P & G Plant Operator	2					2		2	
P & G Labourer	1			1				1	
P & G Trainee	2	2						2	
Builder	1			1				1	
Apprentice Builder	1	1						1	
Plumber	1					1		1	
Community & Commercial Strategy									
Manager	1					1		1	
Community Services Officer	1			1					1
Rural Museum	1					1		1	
Visitor Information Centre	1						1		1
Home & Community Care									
Manager	1					1			1
Manager - Cootamundra	1			1				1	
Transport/Home Modifications	1				1				1
Bus Driver	1					1		1	
Case Worker	4			1		3			4
Administration	3	2					1		3
Food Services	1						1		1
TOTALS:	86	16	1	29	5	29	6	57	29
Percentage as compared to total		20.00%		39.00%		41.00%		66%	34%



Our current level of staff turnover is 5.94%. Last year it was 6.24%. This figure compares favourably to other local government bench marks. This highlights the stability of our workforce and reflects positively on the work environment.

The Council delivery program has been determined on the basis that the future Human Resources required to achieve the projected outcomes will remain static over the period of the plan.

WORKFORCE ISSUES: Aging workforce, competition, critical positions and locality

Council has conducted a number of staff surveys and facilitates a monthly meeting between all staff where an informal exchange of information is promoted. The United Services Union representative has a standing invitation and regularly attends. In 2010 an informal survey was conducted of staff over 50 years to gauge work and retirement plans, this information will be used to identify future skill needs and critical positions.

Just over 41% of our workforce is aged over 50 years. It is evident that many of these employees are in Directorships or senior manager positions. This will contribute to a higher than usual turnover rate in senior management areas over the next 10 years. These positions are critical to Council's ongoing operations due to community/customer demand or the specialized nature of the position. Succession planning must be undertaken in these areas.

As a small rural council Temora Shire faces difficulties in attracting and retaining professional staff due to economic and social factors. Council is faced with competition from larger councils and private industry particularly mining. Managers have identified that skills gaps in operational and administrative areas may be able to be filled internally, supported by Councils Training policy to assist staff in obtaining qualifications as required.

Council however also has good representation of staff in the younger and mid age brackets with approximately 20% of the staff under 30 years and approximately 39% between 31 and 50 years. The majority of this staff is in the operational areas of council.

Other factors that will impact on our workforce include technological change, rising expectations of the community, financial reforms, together with changes in legislation.

RECOMMENDATIONS

Whilst council faces many challenges now and in the future, Council has a good reputation and work culture and offers competitive employment conditions and benefits. In addition some existing staff has the potential to fill critical positions in the future and targeted training will be provided where required.

Recommendation 1: Valuing Existing Staff

- Provide sponsored learning and development opportunities that meet corporate objectives, skill and/or knowledge requirements and statutory, licensing and certification requirements (Refer Training Plan Appendix a)
- Offering opportunities to act at higher levels
- Participation in Annual performance reviews, preparation of training plans
- Continue to build the skills of all staff
- Provide learning and development opportunities that are consistent with organizational values and that support positive behaviours and attitudes
- Preferred status of internal applicants



Recommendation 2: Recruitment

- We are committed to providing opportunities to develop the skills of the next generation of workers. We are actively sourcing and providing the following formal learning and development opportunities for: traineeships/apprenticeships, university students, and school work experience students
- Advertise vacancies to meet the relevant markets
- Benchmark external salaries to ensure council remains competitive with the employment market
- Council undertakes school visits and local government week promotion to outline the benefits of a local government career

Recommendation 3: Retention

- Developing and implementing a coaching/mentoring program for emerging talent
- Encouraging opportunities for existing staff to act at higher levels
- Continuing professional development
- Offering promotion from within
- Benchmark external salaries to ensure council remains competitive with the employment market
- Transfer of knowledge to appropriate staff in order to facilitate Council succession planning

Recommendation 4: Preferred Employer

- Ensure councils conditions of employment are maintained to at least meet market expectations in rural areas eg 9 day fortnight
- Review external salaries to ensure competitiveness with external markets
- Conduct monthly meetings with all staff for exchange and open communication of all information
- Provide staff with modern working facilities, ie: Technology, buildings, fleet, plant and equipment
- Encourage an active Consultative Committee within the workplace
- Recognition of existing staff members service ie: Long Service Awards and also the recognition of exceptional performance through Council's reward policy.

MEASURING AND MONITORING THE WORKFORCE PLAN

The three plans that make up Council's Resourcing Strategy (Workforce, Asset Management and Long Term Financial) identifies issues, risks and challenges for workforce sustainability. The goal is to achieve the outcomes of the four year Delivery Program actions. The Workforce Plan drives people sustainability for the organization.

These plans detail the programs and processes to provide responsive conditions of employment, reward and motivate staff, establish positive culture through valuing diversity, ethical behaviours and working practices.

Operational plans are reviewed annually to maintain consistency with the Delivery Plan, Asset Management and Long Term Financial Plan. These plans are measured for success by the Council corporate reporting system.



Temora Shire Council Organisational Structure



Temora Shire Council
10 Year Financial Plan for the Years ending 30 June 2025
INCOME STATEMENT - CONSOLIDATED
Scenario: Base Case

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	4,729,318	4,897,418	5,068,637	5,256,860	5,446,561	5,640,727	5,838,361	6,052,350	6,270,158	6,491,779
User Charges & Fees	2,748,121	2,793,564	2,863,370	2,935,043	3,003,362	3,083,565	3,160,709	3,239,747	3,320,703	3,403,625
Interest & Investment Revenue	232,700	237,700	242,700	247,700	252,700	257,700	262,700	267,700	272,700	277,700
Other Revenues	3,214,120	3,232,816	3,251,964	3,271,632	3,291,752	3,312,392	3,333,558	3,355,248	3,377,461	3,400,269
Grants & Contributions provided for Operating Purposes	6,620,853	6,120,046	6,294,571	6,425,710	6,578,071	6,728,354	6,882,415	7,040,279	7,202,091	7,361,964
Grants & Contributions provided for Capital Purposes	583,500	54,000	342,500	65,000	695,000	15,833	84,000	38,500	-	32,500
Other Income:										
Net gains from the disposal of assets	254,105	207,881	247,568	163,368	238,485	234,836	282,650	243,790	252,428	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	18,382,717	17,543,245	18,311,310	18,364,313	19,510,931	19,273,427	19,844,383	20,237,614	20,695,541	20,988,037
Expenses from Continuing Operations										
Employee Benefits & On-Costs	4,988,231	5,073,477	5,214,074	5,344,779	5,540,127	5,679,013	5,887,434	6,035,246	6,257,192	6,447,569
Borrowing Costs	57,429	55,555	51,784	31,864	16,272	11,221	18,888	26,371	34,063	40,936
Materials & Contracts	5,574,882	5,572,557	5,806,931	5,895,503	6,059,750	6,196,447	6,357,321	6,531,864	6,685,286	6,808,303
Depreciation & Amortisation	3,648,140	3,648,140	3,648,140	3,648,140	3,648,140	3,648,140	3,648,140	3,648,140	3,648,140	3,648,140
Impairment	-	-	-	-	-	-	-	-	-	-
Other Expenses	2,362,356	2,470,172	2,482,647	2,543,420	2,609,002	2,727,941	2,741,879	2,809,017	2,881,368	3,011,525
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	16,630,837	16,819,301	17,203,576	17,463,706	17,873,291	18,265,762	18,653,662	19,050,638	19,486,049	19,987,743
Operating Result from Continuing Operations	1,751,879	723,944	1,107,734	900,606	1,637,640	1,007,665	1,190,731	1,186,975	1,209,492	1,000,294
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,751,879	723,944	1,107,734	900,606	1,637,640	1,007,665	1,190,731	1,186,975	1,209,492	1,000,294
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,188,379	689,344	765,234	835,606	942,640	991,832	1,106,731	1,148,475	1,209,482	987,794

Temora Shire Council
10 Year Financial Plan for the Years ending 30 June 2025
BALANCE SHEET - CONSOLIDATED
Scenario: Base Case

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
ASSETS										
Current Assets										
Cash & Cash Equivalents	1,926,879	2,847,395	3,768,769	4,050,054	5,014,271	5,609,127	6,941,102	8,246,193	8,906,096	9,195,981
Investments	2,569,000	2,569,000	2,569,000	2,569,000	2,569,000	2,569,000	2,569,000	2,569,000	2,569,000	2,569,000
Receivables	1,779,351	1,688,063	1,747,594	1,744,715	1,861,065	1,822,640	1,862,819	1,920,047	1,964,871	2,009,768
Inventories	358,720	489,402	359,230	233,412	70,516	196,665	53,512	25,216	30,202	35,494
Other	65,946	66,769	66,852	70,069	71,961	74,141	75,546	77,554	79,249	81,526
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	6,699,896	7,610,649	8,493,516	8,637,250	9,606,834	10,261,573	11,522,038	12,838,070	13,549,359	13,891,768
Non-Current Assets										
Investments	-	-	-	-	-	-	-	-	-	-
Receivables	46,000	41,000	36,000	31,000	26,000	26,000	26,000	26,000	26,000	26,000
Inventories	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	222,136,653	222,123,673	222,449,264	222,755,182	223,302,781	223,516,884	223,708,140	223,867,060	224,690,984	225,585,801
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	222,182,653	222,164,673	222,485,264	222,786,182	223,328,781	223,542,884	223,734,140	223,893,060	224,716,964	225,611,801
TOTAL ASSETS	228,882,549	229,775,322	230,978,780	231,423,432	232,935,615	233,804,457	235,256,178	236,731,160	238,266,343	239,503,569
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	1,438,116	1,458,403	1,499,957	1,516,246	1,557,875	1,590,078	1,598,047	1,633,120	1,698,179	1,751,142
Borrowings	280,225	375,157	472,265	167,137	171,103	176,307	176,420	168,729	245,421	230,264
Provisions	3,828,299	3,828,299	3,828,299	3,828,299	3,828,299	3,828,299	3,828,299	3,828,299	3,828,299	3,828,299
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	5,546,640	5,661,860	5,800,541	5,511,683	5,557,277	5,594,684	5,602,767	5,630,148	5,771,899	5,911,695
Non-Current Liabilities										
Payables	1,737	1,798	1,820	1,862	1,913	1,990	2,012	2,061	2,115	2,201
Borrowings	608,008	662,156	619,177	452,040	280,937	104,630	357,515	618,992	801,977	898,029
Provisions	46,701	46,701	46,701	46,701	46,701	46,701	46,701	46,701	46,701	46,701
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	656,446	710,655	667,698	500,802	329,550	153,320	406,227	666,654	850,793	947,930
TOTAL LIABILITIES	6,203,086	6,372,515	6,468,239	6,012,285	5,886,827	5,748,004	6,008,994	6,297,001	6,622,692	6,859,625
Net Assets	222,679,463	223,402,807	224,510,541	225,411,147	227,048,787	228,056,452	229,247,183	230,434,159	231,643,651	232,643,944
EQUITY										
Retained Earnings	74,060,463	74,793,807	75,891,541	76,792,147	78,429,787	79,437,452	80,628,183	81,815,159	83,024,651	84,024,944
Revaluation Reserves	148,619,000	148,619,000	148,619,000	148,619,000	148,619,000	148,619,000	148,619,000	148,619,000	148,619,000	148,619,000
Council Equity Interest	-	-	-	-	-	-	-	-	-	-
Minority Equity Interest	-	-	-	-	-	-	-	-	-	-
Total Equity	222,679,463	223,402,807	224,510,541	225,411,147	227,048,787	228,056,452	229,247,183	230,434,159	231,643,651	232,643,944

Temora Shire Council
10 Year Financial Plan for the Years ending 30 June 2025
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Base Case

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Cash Flows from Operating Activities										
Receipts:										
Interest on Loans	4,722,575	4,890,339	5,051,437	5,247,930	5,438,196	5,632,527	5,830,025	6,043,271	6,260,930	6,482,403
Interest on Investments	2,726,598	2,789,685	2,857,358	2,928,868	3,002,045	3,077,104	3,154,064	3,232,937	3,313,728	3,396,864
Interest & Investment Revenue Received	219,440	232,033	235,252	247,375	245,954	253,920	260,334	270,110	278,126	286,126
Grants & Contributions	7,183,670	6,307,354	6,572,379	6,511,126	7,192,945	6,815,921	6,934,016	7,066,798	7,180,106	7,300,016
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	3,208,399	3,332,639	3,247,941	3,268,832	3,286,899	3,310,254	3,328,734	3,373,687	3,396,210	3,396,210
Payments:										
Employee Benefits & On-Costs	(4,988,231)	(5,073,477)	(5,214,074)	(5,344,779)	(5,540,127)	(5,679,013)	(5,887,434)	(6,035,246)	(6,257,182)	(6,447,569)
Interest on Loans	(5,562,535)	(5,567,200)	(5,785,650)	(5,876,264)	(6,036,034)	(6,170,410)	(6,341,700)	(6,507,575)	(6,643,032)	(6,777,046)
Marketing & Promotional Costs	(59,128)	(54,600)	(51,438)	(34,889)	(17,342)	(12,317)	(11,267)	(24,752)	(32,384)	(39,759)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(2,362,109)	(2,469,960)	(2,482,176)	(2,543,142)	(2,608,566)	(2,727,449)	(2,741,558)	(2,809,559)	(2,880,981)	(3,011,005)
Net Cash provided (or used in) Operating Activities	5,088,677	4,296,794	4,441,028	4,402,067	4,934,270	4,503,077	4,513,799	4,580,790	4,584,361	4,688,040
Cash Flows from Investing Activities										
Receipts:										
Real Estate Proceeds	-	-	-	-	-	-	-	-	-	-
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Property	320,000	320,000	320,000	320,000	320,000	320,000	320,000	160,000	-	-
Sale of Infrastructure, Property, Plant & Equipment	191,455	336,055	305,473	210,809	205,874	202,000	221,149	272,564	347,855	214,164
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Financial Assets	-	-	-	-	-	-	-	-	-	-
Debt Disposal Receipts	10,500	10,000	5,000	5,000	5,000	5,000	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure Property, Plant & Equipment	(4,139,421)	(3,941,414)	(4,204,275)	(4,184,286)	(4,333,389)	(4,014,118)	(3,975,972)	(3,961,147)	(4,530,550)	(4,776,144)
Purchase of Financial Assets	-	(450,000)	-	-	-	(250,000)	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(3,617,466)	(3,526,369)	(3,573,802)	(3,648,467)	(3,802,815)	(3,737,118)	(3,434,823)	(3,526,563)	(4,185,695)	(4,561,980)
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	500,000	500,000	-	-	-	500,000	500,000	500,000	500,000
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(265,480)	(350,919)	(445,852)	(472,285)	(167,137)	(171,103)	(247,002)	(247,115)	(239,423)	(316,115)
Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Distributions to Minority Interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (used in) Financing Activities	(265,480)	149,081	54,148	(472,285)	(167,137)	(171,103)	252,998	252,885	260,577	183,885
Net Increase/(Decrease) in Cash & Cash Equivalents	1,205,731	920,516	921,374	281,285	964,217	594,855	1,331,974	1,305,092	659,843	289,945
plus: Cash, Cash Equivalents & Investments - beginning of year	721,147	1,526,879	2,847,395	3,765,769	4,050,054	5,014,271	5,609,127	6,941,102	8,246,193	8,906,036
Cash & Cash Equivalents - end of the year	1,926,879	2,847,395	3,768,769	4,050,054	5,014,271	5,609,127	6,941,102	8,246,193	8,906,036	9,195,981
Cash & Cash Equivalents - end of the year	1,926,879	2,847,395	3,768,769	4,050,054	5,014,271	5,609,127	6,941,102	8,246,193	8,906,036	9,195,981
Investments - end of the year	2,269,000	2,269,000	2,269,000	2,269,000	2,269,000	2,269,000	2,269,000	2,269,000	2,269,000	2,269,000
Cash, Cash Equivalents & Investments - end of the year	4,495,879	5,116,395	6,037,769	6,319,054	7,283,271	7,878,127	9,210,102	10,515,193	11,175,036	11,464,981

Temora Shire Council
10 Year Financial Plan for the Years ending 30 June 2025
EQUITY STATEMENT - CONSOLIDATED
Scenario: Base Case

	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	220,927,584	222,679,463	223,402,807	224,510,541	225,411,147	227,048,787	228,056,452	229,247,183	230,434,159	231,643,651
a. Current Year Income & Expenses Recognised direct to Equity										
- Transfers to/(from) Asset Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	-	-	-	-	-	-	-	-	-	-
b. Net Operating Result for the Year	1,751,879	723,344	1,107,734	900,606	1,637,640	1,007,665	1,190,731	1,186,975	1,209,492	1,000,294
Total Recognised Income & Expenses (c&d)	1,751,879	723,344	1,107,734	900,606	1,637,640	1,007,665	1,190,731	1,186,975	1,209,492	1,000,294
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	222,679,463	223,402,807	224,510,541	225,411,147	227,048,787	228,056,452	229,247,183	230,434,159	231,643,651	232,643,944



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Appendix 1

Budget Summary 2015 - 2016

Function Budget

For the year ended 30 June 2016

Budget Summary 2015/16

Function	Budget Summary 2015/16		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	496,308	480,084
Public Order & Safety	(331,279)	873,184	541,905
Health	(53,950)	289,833	235,883
Community Services & Education	(1,713,165)	2,133,289	420,124
Housing & Community Amenities	(687,672)	1,250,652	562,980
Sewerage Services	(799,355)	712,431	(86,924)
Recreation & Culture	(325,699)	2,335,408	2,009,709
Building Services	(47,558)	188,251	140,693
Transport & Communication	(3,339,905)	5,499,193	2,159,288
Economic Affairs	(872,914)	1,689,991	817,077
Function Totals	(8,187,721)	15,468,540	7,280,819
General Purpose Revenues (Not Attributed to Functions)	(8,195,093)		(8,195,093)
Operating Result before Capital Amounts	(16,382,814)	15,468,540	(914,274)
Capital Grants & Contributions	(583,500)		(583,500)
Operating Result	(16,966,314)	15,468,540	(1,497,774)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(191,455)
Sale of Real Estate Assets			(320,000)
Repayments by Long Term Debtors			(10,500)
Loan Funds used			-
Transfer from Reserves			(757,764)
			(1,279,719)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			4,046,636
Development of Real Estate			-
Carrying Amount of Assets Sold			118,313
Cost of Real Estate Assets Sold			139,037
Advance to Long Term Debtors			
Repayment of Loans			265,480
Transfer to Reserves			901,778
			5,471,244
Budget (Surplus) / Deficit			(954,389)

Budget Summary 2016 - 2017

Function Budget

For the year ended 30 June 2016

Budget Summary 2016/17

Function	Budget Summary 2016/17		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	500,011	483,787
Public Order & Safety	(339,561)	895,430	555,869
Health	(55,298)	297,052	241,754
Community Services & Education	(1,732,604)	2,169,866	437,262
Housing & Community Amenities	(717,950)	1,282,194	564,244
Sewerage Services	(837,600)	727,001	(110,599)
Recreation & Culture	(333,841)	2,366,408	2,032,567
Building Services	(48,747)	193,157	144,410
Transport & Communication	(2,852,877)	5,548,994	2,696,117
Economic Affairs	(882,983)	1,646,259	763,276
Function Totals	(7,817,685)	15,626,372	7,808,687
General Purpose Revenues (Not Attributed to Functions)	(8,270,350)		(8,270,350)
Operating Result before Capital Amounts	(16,088,035)	15,626,372	(461,663)
Capital Grants & Contributions	(54,000)		(54,000)
Operating Result	(16,142,035)	15,626,372	(515,663)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(336,055)
Sale of Real Estate Assets			(320,000)
Repayments by Long Term Debtors			(10,000)
Loan Funds used			(500,000)
Transfer from Reserves			(524,929)
			(1,690,984)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			3,944,497
Development of Real Estate			250,000
Carrying Amount of Assets Sold			309,337
Cost of Real Estate Assets Sold			139,037
Advance to Long Term Debtors			-
Repayment of Loans			350,919
Transfer to Reserves			476,050
			5,469,840
Budget (Surplus) / Deficit			(384,947)

Budget Summary 2017 - 2018

Function Budget

For the year ended 30 June 2016

Budget Summary 2017/18

Function	Budget Summary 2017/18		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	483,457	467,233
Public Order & Safety	(348,042)	918,275	570,233
Health	(56,679)	304,468	247,789
Community Services & Education	(1,775,735)	2,230,930	455,195
Housing & Community Amenities	(748,329)	1,314,719	566,390
Sewerage Services	(875,850)	742,076	(133,774)
Recreation & Culture	(342,179)	2,425,048	2,082,869
Building Services	(49,968)	198,189	148,221
Transport & Communication	(2,910,436)	5,635,478	2,725,042
Economic Affairs	(892,956)	1,725,250	832,294
Function Totals	(8,016,398)	15,977,890	7,961,492
General Purpose Revenues (Not Attributed to Functions)	(8,479,158)		(8,479,158)
Operating Result before Capital Amounts	(16,495,556)	15,977,890	(517,666)
Capital Grants & Contributions	(342,500)		(342,500)
Operating Result	(16,838,056)	15,977,890	(860,166)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(305,473)
Sale of Real Estate Assets			(320,000)
Repayments by Long Term Debtors			(5,000)
Loan Funds used			(500,000)
Transfer from Reserves			(407,686)
			(1,538,159)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			4,212,599
Development of Real Estate			-
Carrying Amount of Assets Sold			238,868
Cost of Real Estate Assets Sold			139,037
Advance to Long Term Debtors			-
Repayment of Loans			445,852
Transfer to Reserves			499,778
			5,536,134
Budget (Surplus) / Deficit			(510,331)

Budget Summary 2018 - 2019

Function Budget For the year ended 30 June 2016 Budget Summary 2018/19

Function	Budget Summary 2018/19		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	446,514	430,290
Public Order & Safety	(356,755)	941,698	584,943
Health	(58,099)	312,078	253,979
Community Services & Education	(1,820,034)	2,293,825	473,791
Housing & Community Amenities	(784,066)	1,348,190	564,124
Sewerage Services	(921,732)	757,550	(164,182)
Recreation & Culture	(350,746)	2,489,939	2,139,193
Building Services	(51,217)	203,359	152,142
Transport & Communication	(2,969,568)	5,711,827	2,742,259
Economic Affairs	(902,883)	1,700,062	797,179
Function Totals	(8,231,324)	16,205,042	7,973,718
General Purpose Revenues (Not Attributed to Functions)	(8,645,956)		(8,645,956)
Operating Result before Capital Amounts	(16,877,280)	16,205,042	(672,238)
Capital Grants & Contributions	(65,000)		(65,000)
Operating Result	(16,942,280)	16,205,042	(737,238)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(210,809)
Sale of Real Estate Assets			(320,000)
Repayments by Long Term Debtors			(5,000)
Loan Funds used			-
Transfer from Reserves			(423,421)
			(959,230)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			4,182,462
Development of Real Estate			-
Carrying Amount of Assets Sold			228,404
Cost of Real Estate Assets Sold			139,037
Advance to Long Term Debtors			-
Repayment of Loans			472,285
Transfer to Reserves			280,733
			5,302,921
Budget (Surplus) / Deficit			(41,687)

Budget Summary 2019 - 2020

Function Budget

For the year ended 30 June 2016

Budget Summary 2019/20

Function	Budget Summary 2019/20		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	444,119	427,895
Public Order & Safety	(365,667)	965,731	600,064
Health	(59,550)	319,892	260,342
Community Services & Education	(1,865,351)	2,358,562	493,211
Housing & Community Amenities	(819,906)	1,382,659	562,753
Sewerage Services	(967,618)	773,499	(194,119)
Recreation & Culture	(359,504)	2,550,123	2,190,619
Building Services	(52,497)	208,660	156,163
Transport & Communication	(3,043,634)	5,788,756	2,745,122
Economic Affairs	(917,478)	1,788,723	871,245
Function Totals	(8,467,429)	16,580,724	8,113,295
General Purpose Revenues (Not Attributed to Functions)	(8,817,450)		(8,817,450)
Operating Result before Capital Amounts	(17,284,879)	16,580,724	(704,155)
Capital Grants & Contributions	(695,000)		(695,000)
Operating Result	(17,979,879)	16,580,724	(1,399,155)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(205,874)
Sale of Real Estate Assets			(320,000)
Repayments by Long Term Debtors			(5,000)
Loan Funds used			-
Transfer from Reserves			(415,626)
			(946,500)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			4,344,091
Development of Real Estate			
Carrying Amount of Assets Sold			148,352
Cost of Real Estate Assets Sold			139,037
Advance to Long Term Debtors			-
Repayment of Loans			167,137
Transfer to Reserves			261,178
			5,059,795
Budget (Surplus) / Deficit			(934,000)

Budget Summary 2020 - 2021

Function Budget

For the year ended 30 June 2016

Budget Summary 2020/21

Function	Budget Summary 2020/21		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	496,403	480,179
Public Order & Safety	(374,811)	990,412	615,601
Health	(61,039)	327,921	266,882
Community Services & Education	(1,911,841)	2,425,312	513,471
Housing & Community Amenities	(855,857)	1,418,194	562,337
Sewerage Services	(1,013,504)	789,933	(223,571)
Recreation & Culture	(368,495)	2,627,925	2,259,430
Building Services	(53,811)	214,108	160,297
Transport & Communication	(3,105,687)	5,867,776	2,762,089
Economic Affairs	(940,417)	1,780,358	839,941
Function Totals	(8,701,686)	16,938,342	8,236,656
General Purpose Revenues (Not Attributed to Functions)	(8,993,652)		(8,993,652)
Operating Result before Capital Amounts	(17,695,338)	16,938,342	(756,996)
Capital Grants & Contributions	(15,833)		(15,833)
Operating Result	(17,711,171)	16,938,342	(772,829)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(202,000)
Sale of Real Estate Assets			(320,000)
Repayments by Long Term Debtors			(5,000)
Loan Funds used			-
Transfer from Reserves			(413,074)
			(940,074)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			4,010,370
Development of Real Estate			250,000
Carrying Amount of Assets Sold			148,127
Cost of Real Estate Assets Sold			139,037
Advance to Long Term Debtors			-
Repayment of Loans			171,103
Transfer to Reserves			291,105
			5,009,742
Budget (Surplus) / Deficit			(351,301)

Budget Summary 2021 - 2022

Function Budget

For the year ended 30 June 2016

Budget Summary 2021/22

Function	Budget Summary 2021/22		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	438,280	422,056
Public Order & Safety	(384,186)	1,015,729	631,543
Health	(62,566)	336,165	273,599
Community Services & Education	(1,959,510)	2,494,071	534,561
Housing & Community Amenities	(891,919)	1,454,788	562,869
Sewerage Services	(1,059,394)	806,860	(252,534)
Recreation & Culture	(377,713)	2,678,260	2,300,547
Building Services	(55,154)	219,699	164,545
Transport & Communication	(3,169,320)	5,961,690	2,792,370
Economic Affairs	(963,939)	1,884,890	920,951
Function Totals	(8,939,925)	17,290,432	8,350,507
General Purpose Revenues (Not Attributed to Functions)	(9,174,588)		(9,174,588)
Operating Result before Capital Amounts	(18,114,513)	17,290,432	(824,081)
Capital Grants & Contributions	(84,000)		(84,000)
Operating Result	(18,198,513)	17,290,432	(908,081)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(221,149)
Sale of Real Estate Assets			(320,000)
Repayments by Long Term Debtors			-
Loan Funds used			(500,000)
Transfer from Reserves			(431,163)
			(1,472,312)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			3,958,858
Development of Real Estate			-
Carrying Amount of Assets Sold			119,462
Cost of Real Estate Assets Sold			139,037
Advance to Long Term Debtors			-
Repayment of Loans			247,002
Transfer to Reserves			670,510
			5,134,869
Budget (Surplus) / Deficit			(893,664)

Budget Summary 2022 - 2023

Function Budget

For the year ended 30 June 2016

Budget Summary 2022/23

Function	Budget Summary 2022/23		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	474,737	458,513
Public Order & Safety	(393,792)	1,041,703	647,911
Health	(64,131)	344,626	280,495
Community Services & Education	(2,008,360)	2,564,956	556,596
Housing & Community Amenities	(933,347)	1,492,500	559,153
Sewerage Services	(1,112,917)	824,287	(288,630)
Recreation & Culture	(387,160)	2,747,815	2,360,655
Building Services	(56,533)	225,436	168,903
Transport & Communication	(3,234,527)	6,057,677	2,823,150
Economic Affairs	(988,047)	1,876,893	888,846
Function Totals	(9,195,038)	17,650,630	8,455,592
General Purpose Revenues (Not Attributed to Functions)	(9,360,278)		(9,360,278)
Operating Result before Capital Amounts	(18,555,316)	17,650,630	(904,686)
Capital Grants & Contributions	(38,500)		(38,500)
Operating Result	(18,593,816)	17,650,630	(943,186)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(272,564)
Sale of Real Estate Assets			(160,000)
Repayments by Long Term Debtors			-
Loan Funds used			(500,000)
Transfer from Reserves			(449,978)
			(1,382,542)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			3,961,105
Development of Real Estate			-
Carrying Amount of Assets Sold			154,015
Cost of Real Estate Assets Sold			34,759
Advance to Long Term Debtors			-
Repayment of Loans			247,115
Transfer to Reserves			607,014
			5,004,008
Budget (Surplus) / Deficit			(969,860)

Budget Summary 2023 - 2024

Function Budget

For the year ended 30 June 2016

Budget Summary 2023/24

Function	Budget Summary 2023/24		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	430,720	414,496
Public Order & Safety	(403,632)	1,068,378	664,746
Health	(65,733)	353,321	287,588
Community Services & Education	(2,058,391)	2,637,755	579,364
Housing & Community Amenities	(974,895)	1,531,228	556,333
Sewerage Services	(1,166,441)	842,247	(324,194)
Recreation & Culture	(396,831)	2,810,658	2,413,827
Building Services	(57,948)	231,324	173,376
Transport & Communication	(3,301,303)	6,156,198	2,854,895
Economic Affairs	(1,012,733)	1,986,371	973,638
Function Totals	(9,454,131)	18,048,200	8,594,069
General Purpose Revenues (Not Attributed to Functions)	(9,551,133)		(9,551,133)
Operating Result before Capital Amounts	(19,005,264)	18,048,200	(957,064)
Capital Grants & Contributions	-		-
Operating Result	(19,005,264)	18,048,200	(957,064)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(347,855)
Sale of Real Estate Assets			-
Repayments by Long Term Debtors			-
Loan Funds used			(500,000)
Transfer from Reserves			(469,500)
			(1,317,355)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			4,567,461
Development of Real Estate			-
Carrying Amount of Assets Sold			95,427
Cost of Real Estate Assets Sold			
Advance to Long Term Debtors			
Repayment of Loans			239,423
Transfer to Reserves			393,127
			5,295,438
Budget (Surplus) / Deficit			(627,121)

Budget Summary 2024 - 2025

Function Budget

For the year ended 30 June 2016

Budget Summary 2024/25

Function	Budget Summary 2024/25		
	Income	Expenditure	(Surplus)/Deficit
Governance	(16,224)	504,125	487,901
Public Order & Safety	(413,736)	1,095,739	682,003
Health	(67,378)	362,248	294,870
Community Services & Education	(2,109,767)	2,712,965	603,198
Housing & Community Amenities	(1,016,562)	1,571,371	554,809
Sewerage Services	(1,219,970)	860,741	(359,229)
Recreation & Culture	(406,766)	2,884,656	2,477,890
Building Services	(59,397)	237,373	177,976
Transport & Communication	(3,383,799)	6,271,833	2,888,034
Economic Affairs	(1,038,084)	1,978,731	940,647
Function Totals	(9,731,683)	18,479,782	8,748,099
General Purpose Revenues (Not Attributed to Functions)	(9,747,166)		(9,747,166)
Operating Result before Capital Amounts	(19,478,849)	18,479,782	(999,067)
Capital Grants & Contributions	(32,500)		(32,500)
Operating Result	(19,511,349)	18,479,782	(1,031,567)
ADD Expenses not involving flows of Funds			
Depreciation			3,648,140
ADD Non-Operating funds employed			
Sale of Assets			(214,164)
Sale of Real Estate Assets			-
Repayments by Long Term Debtors			-
Loan Funds used			(500,000)
Transfer from Reserves			(489,690)
			(1,203,854)
LESS Funds deployed for non-operating purposes			
Acquisition of Assets			4,788,391
Development of Real Estate			-
Carrying Amount of Assets Sold			245,434
Cost of Real Estate Assets Sold			-
Advance to Long Term Debtors			-
Repayment of Loans			316,115
Transfer to Reserves			428,503
			5,778,443
Budget (Surplus) / Deficit			(105,118)

FUNCTION BUDGET

Function Budget For the year ended 30 June 2016 Governance

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
801 Salary Recouped	3050.1402.214	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)
Total Income		(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)	(16,234)
Expenditure												
3000.330.016.003.648/644		30,000	30,955	31,728	32,523	33,335	34,168	35,024	35,899	36,796	37,718	38,663
Councillor Expenses		75,241	10,955	11,728	12,523	13,335	14,168	15,024	15,899	16,796	17,718	18,663
3000.330.016.003.648/644		10,000	10,955	11,728	12,523	13,335	14,168	15,024	15,899	16,796	17,718	18,663
Mayor's Allowance	3020.331.619	10,000	10,955	11,728	12,523	13,335	14,168	15,024	15,899	16,796	17,718	18,663
3000.331.619		46,678	47,669	48,239	50,244	51,583	52,958	54,371	55,825	57,315	58,840	60,371
Preparation of Meeting Papers	3030.331.617	117,457	120,586	124,000	128,606	133,426	138,460	143,709	149,173	154,852	160,646	166,556
3030.331.617		366,003	377,337	386,770	396,430	406,354	416,525	426,945	437,613	448,540	459,727	471,236
Management of Council	3050.340	4,000	4,000	4,100	4,203	4,308	4,415	4,525	4,639	4,755	4,873	4,996
3050.340		3,000	3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747
State & City Relations	3050.341	15,000	15,000	15,125	15,253	15,384	15,519	15,657	15,798	15,944	16,093	16,244
3050.341		14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500
HR & CC Contribution	3050.379.481	22,500	23,200	23,780	24,374	24,981	25,601	26,244	26,909	27,596	28,294	28,974
3050.379.481		30,000	30,000	30,500	31,012	31,538	32,076	32,628	33,194	33,774	34,368	34,978
Donations	3050.403.622	27,000	27,675	28,366	29,076	29,805	30,554	31,323	32,112	32,920	33,747	34,594
3050.403.622		1,000	1,230	1,361	1,492	1,625	1,761	1,900	2,042	2,189	2,340	2,494
Insurance - Personal Accident	3050.410.629	16,000	16,400	16,810	17,230	17,661	18,102	18,555	19,019	19,494	19,982	20,482
3050.410.629		2,500	2,500	2,527	2,556	2,587	2,621	2,658	2,697	2,738	2,781	2,826
Insurance - Fidelity Guarantee	3050.410.634	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
3050.410.634		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Local Government Week	3050.465	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
3050.465		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Work Health & Safety	3050.486	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
3050.486		180,814	182,078	183,568	185,277	187,103	189,046	191,106	193,284	195,580	197,994	200,526
Overheads/Interest Charges	3100.3100.330.000/1110/1140	1,100,000	1,238,913	1,275,118	1,312,730	1,350,751	1,389,281	1,428,319	1,467,866	1,507,922	1,548,488	1,589,164
3100.3100.330.000/1110/1140		21,236	21,236	21,236	21,236	21,236	21,236	21,236	21,236	21,236	21,236	21,236
Property Repairs	3100.407.401	20,000	18,123	18,576	19,040	19,517	20,004	20,504	21,017	21,541	22,081	22,634
3100.407.401		216,712	222,349	228,100	234,062	240,241	246,641	253,266	260,119	267,204	274,524	282,074
General Accounting	3100.905	(1,032,355)	(1,049,421)	(1,067,403)	(1,085,403)	(1,103,421)	(1,121,459)	(1,139,519)	(1,157,599)	(1,175,699)	(1,193,819)	(1,211,959)
3100.905		139,000	135,400	132,400	129,400	126,400	123,400	120,400	117,400	114,400	111,400	108,400
Overheads Recovered	3100/1100/1400.985.985											
3100/1100/1400.985.985		309,861	496,308	500,011	483,537	465,514	448,119	431,376	415,280	400,000	385,000	370,000
Depreciation	3100/1400.7.740											
Total Expenditure		309,861	496,308	500,011	483,537	465,514	448,119	431,376	415,280	400,000	385,000	370,000
Net Cost to Council		309,861	480,074	483,787	467,303	450,280	427,895	405,141	389,056	373,764	358,766	343,766

FUNCTION BUDGET

Function Budget
For the year ended 30 June 2016
Public Order and Safety

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
Fire Control												
Operating Grant	2070.115.160	(86,000)	(86,150)	(90,154)	(92,610)	(94,929)	(97,300)	(99,713)	(102,228)	(104,764)	(107,402)	(110,091)
Minor Equipment & Consumables	2070.115.161	(90,000)	(90,000)	(94,550)	(98,100)	(101,650)	(105,200)	(108,750)	(112,300)	(115,850)	(119,400)	(122,910)
Blind Administration Fee	2070.130.220	(20,000)	(20,500)	(21,012)	(21,531)	(22,076)	(22,628)	(23,194)	(23,774)	(24,368)	(24,977)	(25,602)
Animal Control	2040	(7,200)	(7,379)	(7,564)	(7,754)	(7,947)	(8,146)	(8,350)	(8,559)	(8,773)	(8,992)	(9,217)
Total Income		(221,200)	(221,279)	(239,261)	(248,042)	(256,755)	(265,667)	(274,811)	(284,186)	(293,792)	(303,632)	(313,756)
Expenditure												
Fire Control												
Contribution - NSW Fire Brigade	4070.406.380	32,500	33,312	34,144	34,999	35,874	36,770	37,680	38,613	39,568	40,549	41,504
Contribution - Bush Fire Fund	4070.406.381	189,684	186,031	190,678	195,451	200,333	205,342	210,479	215,742	221,132	226,668	232,315
District Staff		58,800	60,266	61,776	63,321	64,902	66,527	68,192	69,894	71,642	73,433	75,271
Brigade & Funded Vehicle Expenses	4070.306	59,367	63,936	64,604	66,328	68,098	69,915	71,783	73,704	75,675	77,701	79,781
Bushfire Training	4070.310	4,000	4,100	4,202	4,308	4,415	4,526	4,639	4,755	4,874	4,996	5,121
Minor Equipment & Consumables	4070.406.382	40,000	40,000	42,000	44,000	46,000	48,000	50,000	52,000	54,000	56,000	58,000
Blind Administration Fee	4070.406.383	160,840	165,694	170,767	175,042	179,417	183,901	188,501	193,213	198,044	203,000	208,076
Overhead/Internal Recharges		65,703	63,764	65,686	67,668	69,712	71,819	73,991	76,231	78,541	80,922	83,377
Animal Control	4040	138,782	145,563	147,416	151,371	155,438	159,610	163,902	168,313	172,845	177,499	182,285
Enforcement of Regulations	4050	40,731	38,472	40,459	41,471	42,508	43,570	44,659	45,776	46,921	48,094	49,298
Emergency Services												
Security Service	4075.420.421	21,000	21,525	22,063	22,615	23,180	23,759	24,354	24,963	25,586	26,227	26,883
CCTV Operating Costs	4075.420.422	1,500	1,537	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
Insurances	4075.410	1,300	1,332	1,365	1,400	1,435	1,471	1,508	1,545	1,584	1,623	1,664
State Emergency Services	4080.328/4080.410	151,421	159,832	163,328	166,886	170,506	174,182	177,914	181,702	185,546	189,446	193,392
Emergency Management Committee		4,521	4,597	4,676	4,757	4,839	4,922	5,006	5,091	5,178	5,266	5,357
Overhead/Internal Recharges												
Depreciation	4070/4040/4050/4075/4080	19,350	11,950	11,950	11,950	11,950	11,950	11,950	11,950	11,950	11,950	11,950
Total Expenditure		868,540	873,184	895,430	918,275	941,698	965,731	990,412	1,015,729	1,041,703	1,068,378	1,095,739
Nett Cost to Council		545,340	541,905	555,869	570,233	588,943	600,064	615,601	631,543	647,711	664,746	682,003

FUNCTION BUDGET

Function Budget For the year ended 30 June 2016 Health

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
Health Administration	2100	(1,000)	(2,500)	(2,562)	(2,616)	(2,692)	(2,756)	(2,818)	(2,899)	(2,972)	(3,046)	(3,112)
Noxious Weeds	1220	(48,500)	(51,450)	(52,736)	(54,033)	(55,407)	(56,791)	(58,211)	(59,667)	(61,159)	(62,687)	(64,256)
Total Income		(49,500)	(53,950)	(55,298)	(56,649)	(58,099)	(59,546)	(61,029)	(62,566)	(64,131)	(65,733)	(67,378)
Expenditure												
Health Administration	4100	30,304	50,386	51,645	52,996	54,261	55,616	57,007	58,432	59,894	61,390	62,927
Bush Burnary Program	4100 550 581	3,500	3,587	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371	4,480
Overheads/Internal Recharges	4100 980 980	41,290	40,072	41,280	42,526	43,810	45,134	46,499	47,907	49,358	50,855	52,398
Overheads/Regional	4100 550 605	1,000	1,005	1,001	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
Food Control Administration	4110	18,119	23,390	23,976	24,575	25,189	25,818	26,464	27,126	27,805	28,500	29,213
Noxious Weeds/Pests		5,500	5,637	5,778	5,922	6,071	6,223	6,378	6,538	6,701	6,868	7,040
Noxious Weeds - Coordination & Inspection	3220 523/500/519	98,522	100,714	103,345	106,040	108,800	111,636	114,549	117,538	120,603	123,755	126,986
Noxious Weeds - Road Weed	3220 519 401	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
Noxious Weeds - Regional	3220 523/521	6,000	6,052	6,105	6,160	6,216	6,273	6,331	6,390	6,450	6,511	6,573
Noxious Weeds - Regional Pests	3220 520/521	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
Overheads/Internal Recharges	3220 980 980	12,056	11,700	12,053	12,416	12,791	13,178	13,576	13,987	14,411	14,848	15,298
Depreciation	4100 * 740	17,850	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900
Total Expenditure		264,641	289,833	297,052	304,468	312,078	319,892	327,821	336,165	344,726	353,521	362,548
Net Cost to Council		215,141	235,883	241,754	247,795	253,979	260,342	266,802	273,599	280,795	287,580	294,870

FUNCTION BUDGET

Function Budget
For the year ended 30 June 2016
Community Services and Education

Description	Job No.	Previous Year Estimate	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income											
State Funded HACC Programs	2800	(133,075)	(166,176)	(170,202)	(174,337)	(178,567)	(182,906)	(187,357)	(191,917)	(196,586)	(201,383)
Community Options - Temora/Cookmon	2801	(179,275)	(185,426)	(190,027)	(194,815)	(199,681)	(204,673)	(209,798)	(215,039)	(220,413)	(225,929)
Community Options - Southern Riverina	2802	(45,329)	(47,004)	(48,799)	(50,614)	(52,448)	(54,301)	(56,173)	(58,064)	(60,000)	(61,983)
Centre Based Care	2803	(15,441)	(16,019)	(16,600)	(17,184)	(17,771)	(18,361)	(18,953)	(19,547)	(20,143)	(20,741)
Food Support - Temora	2804	(13,441)	(14,019)	(14,600)	(15,184)	(15,771)	(16,361)	(16,953)	(17,547)	(18,143)	(18,741)
Respite Care - Temora	2805	(49,558)	(51,941)	(54,327)	(56,713)	(59,100)	(61,487)	(63,874)	(66,261)	(68,648)	(71,035)
Home Modifications - Temora	2806	(13,568)	(14,007)	(14,446)	(14,885)	(15,324)	(15,763)	(16,202)	(16,641)	(17,080)	(17,519)
Linen - Temora	2807	(1,165)	(1,175)	(1,235)	(1,286)	(1,337)	(1,388)	(1,439)	(1,490)	(1,541)	(1,592)
Home Maintenance - Temora	2808	(4,425)	(4,578)	(4,731)	(4,884)	(5,037)	(5,190)	(5,343)	(5,496)	(5,649)	(5,802)
Social Support - Cootamundra	2810	(33,953)	(35,104)	(36,255)	(37,406)	(38,557)	(39,708)	(40,859)	(42,010)	(43,161)	(44,312)
Home Modifications - Cootamundra	2811	(17,155)	(17,843)	(18,531)	(19,219)	(19,907)	(20,595)	(21,283)	(21,971)	(22,659)	(23,347)
Home Maintenance - Cootamundra	2812	(7,553)	(7,860)	(8,167)	(8,474)	(8,781)	(9,088)	(9,395)	(9,702)	(10,009)	(10,316)
Linen - Cootamundra	2813	(371)	(380)	(390)	(400)	(410)	(420)	(430)	(440)	(450)	(460)
Transport - Temora	1860	(217,395)	(220,280)	(223,165)	(226,050)	(228,935)	(231,820)	(234,705)	(237,590)	(240,475)	(243,360)
Transport - Cootamundra	1818	(160,556)	(163,120)	(165,684)	(168,248)	(170,812)	(173,376)	(175,940)	(178,504)	(181,068)	(183,632)
Packaged Care	2820-2852	(312,277)	(315,108)	(317,939)	(320,770)	(323,601)	(326,432)	(329,263)	(332,094)	(334,925)	(337,756)
Commissioned Funded HACC Programs											
Case Management - Temora	2900	(175,839)	(182,522)	(189,205)	(195,888)	(202,571)	(209,254)	(215,937)	(222,620)	(229,303)	(235,986)
Case Management - Southern Riverina	2901	(174,839)	(181,522)	(188,205)	(194,888)	(201,571)	(208,254)	(214,937)	(221,620)	(228,303)	(234,986)
Dementia Day Care	2902	(48,650)	(50,333)	(52,016)	(53,699)	(55,382)	(57,065)	(58,748)	(60,431)	(62,114)	(63,797)
Social Support - Temora	2903	(40,143)	(41,826)	(43,509)	(45,192)	(46,875)	(48,558)	(50,241)	(51,924)	(53,607)	(55,290)
Food Services - Temora	2904	(183,960)	(189,643)	(195,326)	(201,009)	(206,692)	(212,375)	(218,058)	(223,741)	(229,424)	(235,107)
Respite Care - Temora	2905	(85,502)	(88,185)	(90,868)	(93,551)	(96,234)	(98,917)	(101,600)	(104,283)	(106,966)	(109,649)
Home Modifications - Temora	2906	(8,071)	(8,378)	(8,685)	(8,992)	(9,299)	(9,606)	(9,913)	(10,220)	(10,527)	(10,834)
Linen - Temora	2907	(8,071)	(8,378)	(8,685)	(8,992)	(9,299)	(9,606)	(9,913)	(10,220)	(10,527)	(10,834)
Home Maintenance - Temora	2908	(17,538)	(18,261)	(18,984)	(19,707)	(20,430)	(21,153)	(21,876)	(22,599)	(23,322)	(24,045)
Social Support - Cootamundra	2910	(36,386)	(37,847)	(39,308)	(40,769)	(42,230)	(43,691)	(45,152)	(46,613)	(48,074)	(49,535)
Home Modifications - Cootamundra	2911	(13,964)	(14,403)	(14,842)	(15,281)	(15,720)	(16,159)	(16,598)	(17,037)	(17,476)	(17,915)
Home Maintenance - Cootamundra	2912	(7,553)	(7,860)	(8,167)	(8,474)	(8,781)	(9,088)	(9,395)	(9,702)	(10,009)	(10,316)
Linen - Cootamundra	2913	(7,553)	(7,860)	(8,167)	(8,474)	(8,781)	(9,088)	(9,395)	(9,702)	(10,009)	(10,316)
Community Car	1861	(4,000)	(6,662)	(6,829)	(7,000)	(7,179)	(7,354)	(7,538)	(7,727)	(7,910)	(8,118)
Community Services Sundry											
Youth Affairs	1700	(1,500)	(1,512)	(1,525)	(1,538)	(1,552)	(1,566)	(1,580)	(1,594)	(1,609)	(1,624)
Education	1780	(1,200)	(1,230)	(1,261)	(1,292)	(1,323)	(1,358)	(1,393)	(1,428)	(1,463)	(1,498)
Pre School Kindergarten											
Total Income	1790	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)
		(1,849,893)	(1,713,165)	(1,775,735)	(1,820,034)	(1,865,353)	(1,911,841)	(1,959,510)	(2,008,560)	(2,058,931)	(2,109,767)

FUNCTION BUDGET

Function Budget For the year ended 30 June 2016 Community Services and Education

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Expenditure												
Agled Services	3700-459.	3,000	3,000	3,050	3,101	3,154	3,208	3,263	3,319	3,377	3,437	3,498
State Funded HIACC Programs												
Community Options - Temora/Coolamon	4800	182,764	177,403	177,403	183,696	189,778	196,059	202,562	209,275	216,223	223,402	230,814
Community Options - Southern Riverina	4801	221,115	222,780	222,780	230,119	237,689	245,313	253,998	261,962	270,603	279,534	288,758
Centre Based Care	4802	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454	8,454
Social Support - Temora	4803	8,493	9,297	9,297	9,601	9,915	10,238	10,571	10,907	11,245	11,584	11,926
Food Services	4804	45,166	47,465	47,465	48,664	50,005	51,398	52,843	54,341	55,893	57,500	59,163
Respite Care - Temora	4805	85,739	88,543	91,541	94,640	97,844	101,154	104,581	108,123	111,782	115,561	119,468
Home Modifications - Temora	4806	13,568	13,666	14,047	14,357	14,716	15,084	15,462	15,848	16,245	16,650	17,067
Linens - Temora	4807	2,823	2,850	2,988	3,027	3,120	3,216	3,315	3,418	3,523	3,632	3,744
Home Modifications - Temora	4808	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595	15,595
Social Support - Coolamon	4809	48,246	51,146	52,827	54,557	56,338	58,169	60,050	61,981	63,962	65,993	68,074
Social Support - Coolamon	4810	22,581	24,906	25,726	26,573	27,444	28,346	29,279	30,243	31,241	32,271	33,334
Home Maintenance - Coolamon	4811	2,982	3,802	3,912	4,024	4,138	4,257	4,379	4,505	4,634	4,767	4,904
Linens - Coolamon	4812	785	800	825	849	877	903	932	960	989	1,020	1,051
Transport - Temora	3860	192,395	200,260	205,766	211,426	217,220	223,146	229,223	235,458	241,846	248,388	255,107
Transport - Coolamon	3818	105,263	110,765	114,244	117,648	121,580	125,994	130,500	135,441	140,899	146,910	152,510
Personal Care	4820-4832	122,117	315,308	259,597	307,450	313,143	313,019	311,093	309,376	307,863	306,557	305,451
Commonwealth Funded HIACC Programs												
Case Management - Temora	4900	152,330	-	-	-	-	-	-	-	-	-	-
Case Management - Southern Riverina	4901	174,829	-	-	-	-	-	-	-	-	-	-
Dementia Day Care	4902	41,444	43,187	44,597	46,052	47,559	49,110	50,719	52,375	54,081	55,841	57,660
Social Support - Temora	4903	182,569	189,899	195,536	201,580	208,049	214,948	222,289	229,993	238,071	246,535	255,398
Respite Care - Temora	4904	36,056	37,884	39,871	41,923	44,049	46,251	48,529	50,884	53,317	55,829	58,420
Home Modifications - Temora	4905	68,502	57,871	59,317	60,799	62,321	63,877	65,475	67,112	68,791	70,510	72,278
Linens - Temora	4906	8,071	9,378	9,612	9,852	10,099	10,352	10,610	10,875	11,147	11,426	11,712
Home Maintenance - Temora	4907	8,762	12,276	12,676	13,094	13,523	13,964	14,421	14,897	15,383	15,880	16,413
Social Support - Coolamon	4908	38,023	37,845	38,793	39,762	40,758	41,779	42,821	43,891	44,988	46,112	47,271
Home Maintenance - Coolamon	4909	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111	11,111
Linens - Coolamon	4910	4,446	7,263	8,060	8,963	9,871	10,794	11,731	12,683	13,650	14,632	15,629
Home Maintenance - Coolamon	4911	2,857	7,375	7,559	7,748	7,942	8,141	8,344	8,551	8,767	8,986	9,211
Community Car	3861	4,000	6,500	6,662	6,829	7,000	7,175	7,354	7,538	7,727	7,920	8,118
Youth Affairs	3780	101,521	97,345	99,566	102,425	105,071	107,779	110,561	113,415	116,345	119,347	122,433
Other Community Services & Education												
Family Day Care	3700	69,159	73,350	75,776	78,386	80,579	83,566	86,526	89,189	92,151	95,210	98,371
Pre-School	3760	15,000	14,325	14,682	15,051	15,427	15,813	16,207	16,602	17,028	17,454	17,891
Community & Social Development	3870	6,600	6,965	7,139	7,317	7,501	7,689	7,880	8,077	8,280	8,486	8,699
Depreciation												
Total Expenditure		2,353,373	2,133,289	2,169,866	2,230,930	2,293,825	2,358,562	2,425,312	2,494,071	2,564,956	2,637,755	2,712,965
Nett Cost to Council		403,482	420,124	437,267	455,195	473,791	493,211	513,471	534,561	556,596	579,384	603,198

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income	Housing Dwelling Rentals	(49,020)	(27,183)	(27,862)	(28,560)	(29,273)	(30,020)	(30,755)	(31,524)	(32,312)	(33,121)	(33,949)
	Town Planning	(11,000)	(11,275)	(11,557)	(11,846)	(12,142)	(12,445)	(12,757)	(13,076)	(13,402)	(13,738)	(14,081)
	Soc Sec 160 Certificate Fees	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
	Development Application Fees	(4,000)	(4,100)	(4,200)	(4,300)	(4,400)	(4,500)	(4,600)	(4,700)	(4,800)	(4,900)	(5,000)
	Subsidy Fees	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
	Waste Management	(400,674)	(427,074)	(448,428)	(469,781)	(495,060)	(521,020)	(546,655)	(572,279)	(602,174)	(632,070)	(661,965)
	Domestic Waste Charges	39,000	40,881	41,913	42,960	44,036	45,135	46,265	47,421	48,607	49,822	51,069
	Pension Rebate	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
	Interest Charges	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
	Tipping Charges	(74,900)	(76,772)	(78,692)	(80,658)	(82,677)	(84,741)	(86,860)	(89,032)	(91,258)	(93,539)	(95,881)
Heritage												
Heritage Fund Grants	1930.115	(11,000)	(11,275)	(11,557)	(11,845)	(12,142)	(12,445)	(12,748)	(13,049)	(13,348)	(13,645)	(13,937)
Public Cemetery Fees	1350/1351	(44,100)	(51,232)	(52,533)	(53,847)	(55,193)	(56,572)	(57,988)	(59,438)	(60,923)	(62,448)	(64,009)
Environmental Protection	2060	(5,000)	(5,123)	(5,253)	(5,384)	(5,519)	(5,657)	(5,798)	(5,944)	(6,092)	(6,244)	(6,400)
Total Income		(665,292)	(687,672)	(717,590)	(748,329)	(780,666)	(815,966)	(855,897)	(891,919)	(933,347)	(974,893)	(1,016,562)
Expenditure	Housing											
	Dwelling Maintenance	23,795	6,675	6,831	6,488	6,652	6,816	6,989	7,162	7,340	7,524	7,712
	Town Planning	131,238	135,213	128,564	132,007	135,545	139,177	142,913	146,750	150,691	154,739	158,901
	Domestic Waste Collection	3420	160,123	164,847	169,722	174,737	179,906	185,235	190,726	196,385	202,220	208,227
	Trade Waste Collection	3421	16,571	17,060	17,563	18,081	18,616	19,165	19,733	20,317	20,920	21,541
	Other Waste											
	Other Waste Collection	3422 & 3430	36,882	38,015	39,183	40,387	41,630	42,912	44,234	45,602	47,008	48,460
	Waste Disposal	3410	199,568	239,239	269,870	268,747	276,863	285,215	293,856	302,753	311,920	321,265
	Street Cleaning	3440	133,728	139,149	145,344	147,679	152,140	156,739	161,487	166,379	171,426	176,632
	Stormwater Drainage Maintenance	3400	207,355	213,374	220,011	227,669	235,447	243,346	251,366	259,509	267,764	276,133
Public Cemeteries	3350-3352	134,471	162,974	167,791	172,761	177,876	183,145	188,579	194,174	199,946	205,884	
Environmental Protection												
Recycling Operations	4050, 4051, 4070 & 3415	29,847	29,707	29,461	29,070	28,626	28,133	27,593	27,003	26,352	25,658	
Litter Control	25,100	21,144	21,442	21,746	22,057	22,375	22,699	23,029	23,365	23,707	24,055	
LOMA Landcare Field	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801	
Environmental Services	4000	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,329	3,411	3,497	
Public Conveniences	3450											

FUNCTION BUDGET

Function Budget For the year ended 30 June 2016 Housing and Community Amenities

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Heritage Fund	3950	15,900	15,922	16,320	16,728	17,147	17,575	18,015	18,466	18,927	19,400	19,886
Heritage Adviser	3950.360.408	12,000	12,300	12,607	12,923	13,246	13,577	13,916	14,264	14,621	14,987	15,362
Depreciation		163,696	164,290	164,290	164,290	164,290	164,290	164,290	164,290	164,290	164,290	164,290
Total Expenditure		1,199,741	1,250,652	1,282,194	1,314,719	1,348,190	1,382,659	1,418,194	1,454,788	1,492,500	1,531,278	1,571,171
Nett Cost to Council		\$33,459	\$62,980	\$64,244	\$66,390	\$64,124	\$62,753	\$62,337	\$62,809	\$59,153	\$56,333	\$54,809

Function Budget
For the year ended 30 June 2016
Sewerage Services

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
Residential Annual Charges	21000.100.20/43	(569,238)	(600,015)	(630,016)	(660,016)	(696,017)	(732,018)	(768,019)	(804,020)	(846,021)	(888,022)	(930,023)
Commercial Access Charge & Usage	21000.101.20/43	(153,147)	(163,007)	(171,157)	(179,308)	(189,088)	(198,869)	(208,649)	(218,429)	(229,840)	(241,250)	(252,661)
Extra Charges	21000.110.34/35	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Effluent Scheme Sales	21000.110.99	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Pension Rebate	21000.120.100	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Water Subsidy	21000.120.190	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
Pension Subsidy	21000.115.98/99	(25,500)	(26,137)	(26,790)	(27,460)	(28,147)	(28,850)	(29,571)	(30,311)	(31,069)	(31,845)	(32,642)
Sewer Compliance Certificate Fees	21000.110.102	(5,000)	(5,125)	(5,253)	(5,384)	(5,519)	(5,657)	(5,798)	(5,943)	(6,092)	(6,244)	(6,400)
Fittings & Installation	21000.110.103	(3,000)	(3,075)	(3,152)	(3,231)	(3,311)	(3,394)	(3,479)	(3,566)	(3,655)	(3,747)	(3,840)
Drainage Diagram Fee	21000.110.104	(4,000)	(4,100)	(4,202)	(4,307)	(4,415)	(4,526)	(4,639)	(4,755)	(4,874)	(4,995)	(5,120)
Property Rental	21000.130.110	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Sundry Income	21000.130.210	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total Income		(758,805)	(799,355)	(837,600)	(875,850)	(921,732)	(967,614)	(1,013,504)	(1,059,394)	(1,112,917)	(1,166,441)	(1,219,970)
Expenditure												
Management & Technical Costs	23000.338.340	19,182	20,280	20,990	21,726	22,486	23,273	24,089	24,932	25,806	26,711	27,646
Integrated Water Cycle Management Plan	23000.347.401	20,000	115,854	115,854	115,854	115,854	115,854	115,854	115,854	115,854	115,854	115,854
Treatment Works	23000.602	109,850	109,850	109,850	109,850	109,850	109,850	109,850	109,850	109,850	109,850	109,850
Trains Maintenance	23000.603	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Plant Maintenance	23000.603	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Effluent Scheme Maintenance	23000.590	17,315	17,788	18,252	18,715	19,179	19,643	20,107	20,571	21,035	21,499	21,963
Fittings & Installation	23000.511/512/514	196,763	202,511	208,271	214,036	220,801	227,566	234,331	241,096	247,861	254,626	261,391
Insurances	23000.430 *	12,900	13,222	13,543	13,864	14,185	14,506	14,827	15,148	15,469	15,790	16,111
Sundry	23000.970	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Overheads/Internal Recharges	23000.980/980	22,604	22,944	23,284	23,624	23,964	24,304	24,644	24,984	25,324	25,664	26,004
Depreciation	23000 *-740	185,500	205,500	225,500	245,500	265,500	285,500	305,500	325,500	345,500	365,500	385,500
Total Expenditure		678,054	712,431	727,001	742,076	757,550	773,499	789,933	806,860	824,287	842,247	860,741
Nett Cost to Council		(80,753)	(86,924)	(110,599)	(133,774)	(164,182)	(194,119)	(223,571)	(252,534)	(288,630)	(324,194)	(359,229)

FUNCTION BUDGET

FUNCTION BUDGET

Function Budget For the year ended 30 June 2016 Recreation and Culture

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
Library Services	1710	(34,500)	(35,382)	(36,246)	(37,131)	(38,002)	(38,867)	(40,009)	(41,010)	(42,035)	(43,085)	(44,164)
Public Halls	1742	(112,000)	(126,000)	(129,150)	(132,376)	(135,689)	(139,078)	(142,556)	(146,123)	(149,777)	(153,518)	(157,361)
Cinema	1740/1741	(9,500)	(9,500)	(9,738)	(9,981)	(10,231)	(10,486)	(10,748)	(11,017)	(11,291)	(11,573)	(11,865)
Sporting Grounds	1140	(13,500)	(13,837)	(14,183)	(14,537)	(14,902)	(15,273)	(15,653)	(16,047)	(16,448)	(16,859)	(17,281)
Recreation Centres/Swimming Pools	1720/1721/1722/1730	(153,000)	(144,000)	(144,524)	(148,134)	(151,843)	(155,634)	(159,527)	(163,517)	(167,607)	(171,794)	(176,095)
Total Income		(322,500)	(325,698)	(333,841)	(344,179)	(350,746)	(355,504)	(368,499)	(377,713)	(387,169)	(396,833)	(406,766)
Expenditure												
Library Services	3710	307,681	304,476	313,792	323,409	333,324	343,543	354,092	364,974	376,204	387,786	399,728
Rural Museum	3880	153,105	157,173	157,048	162,088	167,285	172,649	178,193	183,920	189,838	195,946	202,253
Public Halls	3742	100,000	123,725	126,789	129,928	133,148	136,444	139,822	143,278	146,828	150,459	154,219
Cinema	3740/3741	99,750	95,814	98,397	101,061	103,798	106,616	109,521	112,508	115,582	118,746	122,005
Recreation Centres/Swimming Pools	3720/1722/1730	390,455	376,980	387,166	398,073	409,305	420,857	432,769	445,029	457,657	470,668	484,309
Temora Recreation Centre & Swimming Pool	3721	22,025	24,200	24,896	25,520	26,157	26,813	27,482	28,169	28,875	29,596	30,338
Spent & Recreation Council Contribution	3720/1722	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sporting Grounds	3140	334,765	341,270	351,517	349,047	370,837	368,508	391,280	389,947	412,920	412,222	435,849
Parks & Gardens	3230	416,027	432,732	435,600	448,722	464,768	478,743	504,842	506,005	520,843	531,388	547,184
Cultural Activities	3912	6,500	5,900	5,619	5,784	5,932	6,084	6,240	6,400	6,563	6,731	6,903
Australia Day	3918	1,450	1,497	1,546	1,596	1,648	1,702	1,758	1,815	1,874	1,936	1,999
Mobile Stage Expenditure	3890/450,592	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000	-
Izumiaki Visit	3910/13/14/16/21/2890/3900	77,078	124,441	128,128	131,930	135,847	139,874	144,036	148,324	152,741	157,290	161,984
Other Culture & Events		293,330	327,890	327,890	327,890	327,890	327,890	327,890	327,890	327,890	327,890	327,890
Total Expenditure		2,213,066	2,355,408	2,366,408	2,425,048	2,489,939	2,550,123	2,627,935	2,676,260	2,747,815	2,819,658	2,884,656
Nett Cost to Council		1,890,566	2,009,709	2,032,567	2,062,869	2,139,193	2,195,619	2,259,430	2,300,547	2,360,655	2,413,827	2,477,890

FUNCTION BUDGET

Function Budget
For the year ended 30 June 2016
Building Services

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
Septic Tank Installations	2020.105.54	(1,000)	(1,051)	(1,051)	(1,077)	(1,104)	(1,131)	(1,160)	(1,189)	(1,218)	(1,249)	(1,280)
Onsite Sewerage Management	2020.110.55	(500)	(512)	(525)	(538)	(552)	(566)	(580)	(594)	(609)	(624)	(640)
Building Certificate - Sec 140C	2020.105.56	(100)	(102)	(105)	(108)	(110)	(113)	(116)	(119)	(122)	(125)	(128)
Outstanding Notices Certificate	2020.105.57	(500)	(512)	(525)	(538)	(552)	(566)	(580)	(594)	(609)	(624)	(640)
Construction Certificate	2020.105.64	(6,000)	(6,150)	(6,300)	(6,461)	(6,623)	(6,788)	(6,958)	(7,133)	(7,310)	(7,491)	(7,680)
Construction Certificate Fees	2020.105.65	(22,000)	(22,500)	(23,113)	(23,692)	(24,344)	(24,991)	(25,733)	(26,476)	(27,221)	(27,968)	(28,718)
Commissions Received	2020.105.66	(800)	(820)	(840)	(862)	(883)	(905)	(928)	(951)	(975)	(999)	(1,024)
Compliance Certificate Fees	2020.105.67	(15,000)	(15,375)	(15,759)	(16,154)	(16,557)	(16,971)	(17,396)	(17,830)	(18,276)	(18,734)	(19,202)
Building Control Sundry	2020.130.220	(500)	(512)	(525)	(538)	(552)	(566)	(580)	(594)	(609)	(624)	(640)
Total Income		(46,400)	(47,558)	(48,747)	(49,968)	(51,217)	(52,497)	(53,811)	(55,154)	(56,533)	(57,948)	(59,397)
Expenditure												
Employee Costs	4020.300/310	108,772	125,819	128,965	132,186	135,484	138,879	142,352	145,913	149,562	153,299	157,136
Office Administration Costs	4020.350/370/450/970	22,730	23,813	24,419	25,029	25,654	26,294	26,954	27,638	28,317	29,026	29,752
Overheads/Internal Recharges	4020.980.980	39,783	38,609	38,773	40,974	42,211	43,487	44,802	46,156	47,557	48,999	50,485
Total Expenditure		172,285	188,251	193,157	198,189	203,359	208,660	214,108	219,699	225,436	231,324	237,373
Net Cost to Council		125,885	140,693	144,410	148,221	152,142	156,163	160,297	164,545	168,903	173,376	177,975

FUNCTION BUDGET

Function Budget For the year ended 30 June 2016 Transport and Communication

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
RTA Contributions	1340	(662,889)	(684,996)	(702,121)	(719,657)	(737,672)	(756,099)	(775,004)	(794,390)	(814,235)	(834,589)	(855,492)
Regional Roads Program - Operating Portion	1370	(1,278,000)	(1,309,950)	(1,342,699)	(1,376,233)	(1,410,683)	(1,445,033)	(1,480,071)	(1,519,149)	(1,557,138)	(1,596,043)	(1,633,997)
State Roads Program	1372	(110,000)	(112,750)	(115,969)	(118,455)	(121,420)	(124,433)	(127,565)	(130,796)	(134,026)	(137,375)	(140,813)
Repair Program												
Associated Roadworks												
Roads to Recovery Program	1371	(560,484)	(1,086,479)	(543,239)	(543,239)	(543,239)	(556,820)	(556,820)	(556,820)	(556,820)	(556,820)	(570,740)
Roads - Sundry - Sale of Old Material	1200	(500)	(512)	(529)	(538)	(551)	(565)	(579)	(594)	(609)	(624)	(639)
Road Safety Officer	1380	(86,300)	(88,332)	(90,414)	(92,548)	(94,740)	(96,982)	(99,281)	(101,639)	(104,057)	(106,531)	(109,072)
Quarry Operations	1350	(6,000)	(6,150)	(6,304)	(6,461)	(6,623)	(6,788)	(6,958)	(7,132)	(7,311)	(7,493)	(7,681)
Aerodrome	1310	(8,500)	(8,737)	(8,981)	(9,230)	(9,485)	(9,746)	(10,013)	(10,286)	(10,564)	(10,846)	(11,131)
Street Lighting	1390	(40,000)	(41,000)	(42,029)	(43,079)	(44,153)	(45,256)	(46,387)	(47,548)	(48,737)	(49,954)	(51,203)
Total Income		(2,759,073)	(3,359,903)	(2,852,877)	(2,910,436)	(2,969,548)	(3,043,634)	(3,109,687)	(3,169,320)	(3,234,527)	(3,301,303)	(3,381,799)
Expenditure												
RTA Contributions	3340	98,596	101,487	104,466	107,539	110,700	113,950	117,316	120,776	124,340	128,015	131,798
Regional Roads Program	3370	1,065,000	1,087,960	1,117,359	1,150,986	1,188,548	1,236,738	1,285,962	1,335,319	1,385,710	1,437,834	1,500,798
Council Funded Roadworks												
Urban Sealed Roads	3330	105,307	108,203	111,179	114,245	117,392	120,627	123,957	127,382	130,903	134,526	138,248
Urban Unsealed Roads	3331	47,000	47,180	47,395	47,650	47,940	48,271	48,642	49,056	49,512	50,014	50,561
Rural Sealed Roads	3332	380,000	382,000	384,000	386,000	388,000	390,000	392,000	394,000	396,000	398,000	400,000
Rural Unsealed Roads	3360	649,685	667,789	686,400	705,586	725,382	745,953	766,117	787,875	809,348	831,630	854,037
Bridge Maintenance	3380	4,500	4,612	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620	5,761
Associated Roadworks												
Road Safety Officer	3380	76,024	87,348	90,248	93,233	96,355	99,556	102,873	106,299	109,846	113,509	117,649
Road Safety Officer - Operating Portion	3380	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Forecast Maintenance	3300	20,000	20,571	21,142	21,713	22,284	22,855	23,426	24,000	24,571	25,142	25,713
Street Tree Program	3385	351,350	366,101	381,101	396,350	411,846	427,589	443,581	459,831	476,340	493,109	510,148
Bus Shelters & Seats	3390	510	600	615	630	646	662	679	696	713	731	749
Car Park Maintenance	3300	5,607	5,747	5,892	6,041	6,194	6,351	6,513	6,679	6,848	7,020	7,195
Depot Costs Unallocated	3370	281,443	284,709	292,545	300,616	308,905	317,428	326,195	335,210	344,480	354,019	363,821
Engineering Operations	3200	731,953	879,875	908,397	937,910	968,363	999,794	1,032,105	1,065,386	1,100,605	1,136,668	1,173,485
Quarry Operations - Recovered	3320	(11,800)	(12,500)	(13,200)	(13,900)	(14,600)	(15,300)	(16,000)	(16,700)	(17,400)	(18,100)	(18,800)
Quarry Operations	3320	6,000	6,180	6,366	6,557	6,754	6,957	7,167	7,383	7,604	7,831	8,074
Aerodrome Maintenance	3310	269,490	240,935	247,692	254,658	261,814	269,179	276,757	284,559	292,580	300,819	309,335
Street Lighting Charges	3390	131,500	131,500	134,788	138,154	141,612	145,150	148,779	152,501	156,314	160,220	164,230
Depreciation		2,295,300	2,504,710	2,504,710	2,504,710	2,504,710	2,504,710	2,504,710	2,504,710	2,504,710	2,504,710	2,504,710
Total Expenditure		5,132,226	5,499,193	5,548,994	5,635,478	5,711,827	5,788,756	5,867,776	5,961,690	6,057,677	6,156,198	6,271,813
Net Cost to Council		2,373,153	2,159,288	2,696,117	2,725,042	2,742,259	2,745,122	2,762,089	2,792,370	2,823,150	2,854,895	2,888,034

FUNCTION BUDGET

Function Budget
For the year ended 30 June 2016
Economic Affairs

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income												
Caravan Parks & Cabins	2150/2151/2153	(115,000)	(117,874)	(120,821)	(123,839)	(126,939)	(130,110)	(133,362)	(136,698)	(140,117)	(143,617)	(147,213)
Development - TBEG Contribution	2170.130.220	(7,000)	(7,000)	(7,173)	(7,354)	(7,538)	(7,727)	(7,920)	(8,118)	(8,321)	(8,529)	(8,742)
Tourism & Area Promotion	1500	(20,500)	(21,011)	(21,536)	(22,073)	(22,626)	(23,192)	(23,771)	(24,366)	(24,976)	(25,600)	(26,241)
Saleyards & Markets	3100	(115,000)	(117,874)	(120,821)	(123,839)	(126,939)	(130,110)	(133,362)	(136,698)	(140,117)	(143,617)	(147,213)
Motor Registry	2160	(115,000)	(117,874)	(120,821)	(123,839)	(126,939)	(130,110)	(133,362)	(136,698)	(140,117)	(143,617)	(147,213)
Private Works	1600	(115,000)	(117,874)	(120,821)	(123,839)	(126,939)	(130,110)	(133,362)	(136,698)	(140,117)	(143,617)	(147,213)
Research Station	2195	(115,000)	(117,874)	(120,821)	(123,839)	(126,939)	(130,110)	(133,362)	(136,698)	(140,117)	(143,617)	(147,213)
Medical Centre Loan Interest Subsidy	2155.130.120	(107,025)	(110,000)	(113,750)	(117,500)	(121,250)	(125,000)	(128,750)	(132,500)	(136,250)	(140,000)	(143,750)
Medical Centre - Rents & Training Room Fees	2155.130.195	(51,863)	(41,716)	(31,569)	(21,422)	(11,275)	(1,128)	(9,150)	(7,072)	(4,994)	(2,916)	(872)
Vespers Street Depot Rents	2160	(115,000)	(117,874)	(120,821)	(123,839)	(126,939)	(130,110)	(133,362)	(136,698)	(140,117)	(143,617)	(147,213)
Other Land & Building - Salary	2200	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Total Income		(885,941)	(872,914)	(882,963)	(892,956)	(902,883)	(912,730)	(922,599)	(932,498)	(942,427)	(952,376)	(962,345)
Expenditure												
Caravan Parks & Cabins	4150-4153	150,738	154,075	158,876	163,829	168,941	174,210	179,639	185,272	191,070	196,929	202,908
Economic Development	4170	195,960	216,961	223,750	230,766	237,999	245,464	253,173	261,125	269,340	277,817	286,561
Tourism	3100	115,000	117,874	120,821	123,839	126,939	130,110	133,362	136,698	140,117	143,617	147,213
Aviation Museum Flying Display - November	3915	48,800	47,134	46,448	45,762	45,076	44,390	43,704	43,018	42,332	41,646	40,960
Aviation Museum Flying Display - November	3917	48,800	47,134	46,448	45,762	45,076	44,390	43,704	43,018	42,332	41,646	40,960
Saleyards & Markets	4050	88,137	98,139	95,862	96,670	101,563	104,559	107,607	110,766	114,023	117,377	120,833
Motor Registry	3701	94,405	98,672	102,004	105,455	109,017	112,702	116,514	120,455	124,535	128,752	133,110
Research Station	4155	300,000	304,795	309,337	313,778	318,125	322,378	326,535	330,596	334,562	338,433	342,209
Medical Centre	4155	77,088	63,272	48,672	34,066	19,460	4,854	(9,752)	(24,556)	(39,360)	(54,164)	(68,968)
Private Works	4155	77,088	63,272	48,672	34,066	19,460	4,854	(9,752)	(24,556)	(39,360)	(54,164)	(68,968)
Other Land & Building	4200	26,300	26,937	27,574	28,211	28,848	29,485	30,122	30,759	31,396	32,033	32,670
NREC House	4160	117,206	109,910	105,463	106,032	106,769	107,506	108,243	108,980	109,717	110,454	111,191
Depreciation	4166	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400	7,400
Total Expenditure		1,599,417	1,689,991	1,666,259	1,725,250	1,790,062	1,860,723	1,932,338	2,004,915	2,078,452	2,152,959	2,228,486
Nett Cost to Council		713,476	817,077	783,293	832,294	887,179	947,993	1,009,739	1,072,417	1,138,382	1,209,342	1,286,141

Function Budget
for the year ended 30 June 2016
General Purpose Revenue

Description	Job No.	Previous Year Estimate	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Income Disbursements	1110.110	(3,571,909)	(3,599,515)	(3,769,301)	(3,682,389)	(3,908,752)	(4,113,736)	(4,242,761)	(4,358,817)	(4,500,837)	(4,653,874)	(4,774,936)
	1110.100.30	216,000	229,710	238,700	247,800	256,910	266,020	275,130	284,240	293,350	302,460	311,570
	1110.130.35	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	1110.130.36	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	1110.130.37	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Extra Charges	1110.120.34	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Interest on Investments	1120.120.150	(180,000)	(190,000)	(195,000)	(200,000)	(205,000)	(210,000)	(215,000)	(220,000)	(225,000)	(230,000)	(235,000)
Financial Assistance Grants	1120.115.186	(1,856,044)	(1,859,914)	(1,822,548)	(1,915,590)	(1,963,480)	(2,012,567)	(2,062,881)	(2,114,433)	(2,167,314)	(2,221,497)	(2,277,034)
	1120.115.187	(1,162,565)	(1,165,639)	(1,221,391)	(1,251,966)	(1,283,239)	(1,315,126)	(1,348,227)	(1,381,941)	(1,416,469)	(1,451,597)	(1,488,225)
	1120.115.188	(883,530)	(900,539)	(902,833)	(951,411)	(971,523)	(999,599)	(1,027,458)	(1,055,021)	(1,082,647)	(1,110,337)	(1,138,099)
	1120.105.60	(9,000)	(9,223)	(9,456)	(9,692)	(9,934)	(10,183)	(10,437)	(10,698)	(10,966)	(11,240)	(11,521)
	1120.130.220.120.134.110	(3,000)	(3,073)	(3,152)	(3,231)	(3,312)	(3,394)	(3,479)	(3,566)	(3,655)	(3,747)	(3,840)
Other General Purpose Revenues	1130.130.35	(1,315,000)	(1,328,702)	(1,342,408)	(1,356,118)	(1,370,032)	(1,384,154)	(1,398,486)	(1,413,028)	(1,427,781)	(1,442,745)	(1,457,919)
	1130.130.36	(1,315,000)	(1,328,702)	(1,342,408)	(1,356,118)	(1,370,032)	(1,384,154)	(1,398,486)	(1,413,028)	(1,427,781)	(1,442,745)	(1,457,919)
	1130.130.37	(1,315,000)	(1,328,702)	(1,342,408)	(1,356,118)	(1,370,032)	(1,384,154)	(1,398,486)	(1,413,028)	(1,427,781)	(1,442,745)	(1,457,919)
	1130.130.38	(1,315,000)	(1,328,702)	(1,342,408)	(1,356,118)	(1,370,032)	(1,384,154)	(1,398,486)	(1,413,028)	(1,427,781)	(1,442,745)	(1,457,919)
	1130.130.39	(1,315,000)	(1,328,702)	(1,342,408)	(1,356,118)	(1,370,032)	(1,384,154)	(1,398,486)	(1,413,028)	(1,427,781)	(1,442,745)	(1,457,919)
Total Income		(8,172,978)	(8,195,095)	(8,270,350)	(8,479,158)	(8,645,956)	(8,817,450)	(8,993,462)	(9,174,508)	(9,360,278)	(9,551,133)	(9,747,160)

FUNCTION BUDGET

Function Budget
For the year ended 30 June 2016
Non-Operating Income

[illegible]

FUNCTION BUDGET

Function Budget For the year ended 30 June 2016 Non-Operating Expenditure

Description	Job No.	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Council Buildings											
Library - Local Special Projects	W1664	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Tourism Information Bays	W1653	15,000	15,000								
Lake Centenary & Aoraki Signage	W1785	10,427									
Railway Station Upgrade	W1806	30,000									
Archaeological Excavation - Presbyterian Church	W1839	70,000									
Archaeological Excavation - St. Andrew's Church	W1840	3,000									
Ariahi Park Youth Hall & Skate Park Landscaping	W1854	3,000	12,000								
Sound Shell - Railway Precinct (Stage 2)	W1977	30,000									
Defibrillator Purchase - Administration Building	W1935	2,000									
Defibrillator Purchase - Recreation Centre	W1934	2,000									
Bundawerah Centre - Valentine Lawler Gallery Upgrade (for Bald Archy) (50% Share)	W1936	4,000									
Recycling Shed Centre	W1935	20,000									
Tea Room Upgrade - Lighting & Sound, Main Hall Refurb.	W1937	135,000									
Town Hall Upgrade - Entry/Reception Area	W1938	7,200									
June Rd Caravan Park - Internal Roads & K&G Upgrade	W1789	10,000									
Agricultural Research Station - New Sheep Yards	W1937	25,000									
CCTV Upgrade	W1895										
Technology											
Replace PC on Network	W1829	25,000	25,000	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500
Upgrade Servers	W1829	10,000	10,000	10,000	10,000	11,000	11,000	11,000	11,000	12,000	12,000
MapInfo - GIS Program	W1828	10,000	10,000								
Parks & Sporting Grounds											
Lake Centenary - Upgrade Entrances	W1938	7,200									
Lake Centenary - Refurbish Amenities Block	W1799	63,000									
Lake Centenary - Concrete under BBQ Shelter	W1940	4,000									
Springdale Reserve - Upgrade Toilet	W1841	50,000									
Springdale Reserve - Upgrade Toilets	W1841	10,000									
Park & Gardens Future Years	W1837	96,000	96,000	98,750	98,750	53,000	25,970	49,584	17,750	-	-
Ariahi Park Recreation Ground - Refurbish Toilets	W1835	60,000	30,000	34,500	117,500	155,000	90,000	104,000	19,125	100,000	122,500
Sporting Grounds Future Years	W1835										
Sewerage											
Effluent Reuse Scheme	W1661	72,000	60,000	60,000	60,000	35,842	16,303	16,792	17,295	17,813	18,347
Refurbish Sewer Mains	W1781	-	65,000	67,500	70,000	72,500	75,000	77,500	80,000	82,500	85,000
Manfield Road Sewer Pump Station	W1662	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Treatment Works - Pump House 38M, Generator etc	W1662	5,000	75,000								
Manfield Road Sewer Extension	W1662	2,500	27,500								
Primary Treatment - Investigation & Design	W1659	10,000									
Railway Dam - Bank Lining	W1860		30,000								
Roads & Transport											
Street Lighting	W1870/777	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Construction Program	W* 554	177,000	103,000	65,000	95,000	60,000	85,000	60,000	60,000	60,000	65,000
Footpath Construction Program	W* 555	235,000	115,000	85,000	55,000	-	15,000	-	-	-	-
Rural Unsealed Roads	W360/740	402,000	230,000	410,000	560,000	430,000	490,000	470,000	470,000	420,000	600,000
Urban Unsealed Roads	W360/740	205,000	213,000	161,900	110,000	167,000	100,000	115,000	113,000	14,500	357,000
Urban Sealed Roads	W360/740	195,000	887,500	931,000	787,000	357,000	41,000	14,500	113,000	14,500	43,000
Rural Sealed Roads	W360/740	195,000	887,500	931,000	787,000	357,000	41,000	14,500	113,000	14,500	43,000
Regional Roads	W360/740	434,509	448,655	463,118	477,572	493,141	508,688	524,615	540,915	557,364	574,694

FUNCTION BUDGET

Function Budget
For the year ended 30 June 2016
Non-Operating Expenditure

Description	Job No.	Budget 2015-16	Budget 2016-17	Budget 2017-18	Budget 2018-19	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Budget 2024-25
Roadworks associated with Heavy Vehicle Alternate Route	7375.740.	250,000	450,000	450,000	700,000	1,035,000	775,000	650,000	750,000	800,000	750,000
Plant Purchases		782,500	853,750	991,081	866,240	727,887	861,300	844,248	940,020	1,331,791	910,720
General Plant	7540.777.	50,000									
Portable Video/GPS Survey Vehicle	7540.777.										
Aerodrome		20,000									
Aerodrome Master Plan	7510.777		5,612								
Seal Around Fuel Facility Cover	7510.777										
Seal Car Park Eastern side of Aero Club	7510.777.										
Reefer Trailways	7510.777.										
Strengthen apron and level depressions	7510.777.					41,801	56,109	36,619		181,273	185,130
Stormwater Drainage		20,000									
Timber Street	W1807										
Timber Street	W1961	120,000									
Temora Stormwater Infrastructure Rehabilitation	7400.777.		45,000								
Delavan Street	7400.777.		30,000								
Golden Gate Reserve - Detention Basin/Wetland	7400.777.		300,000	50,000							
Austral Street	7400.777.		5,000	20,000			80,000				
Crowley St/Pollans St	7400.777.										
Sharpe Street Drainage	7400.777.										
Cemetery		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Cemetery Improvements	W1756										
Total Acquisition of Assets		4,046,636	3,544,497	4,212,599	4,182,462	4,344,091	4,010,370	3,958,858	3,961,105	4,567,461	4,788,391
Development of Real Estate			250,000				250,000				
Aerodrome Estate	7510.819.										
Total Development of Real Estate			250,000				250,000				
Carrying Amount of Assets Sold											
Plant	3550.666.590	118,113	309,337	238,868	228,404	148,352	148,127	119,462	154,015	95,427	245,434
Total Carrying Amount of Assets Sold		118,113	309,337	238,868	228,404	148,352	148,127	119,462	154,015	95,427	245,434
Cost of Real Estate Assets Sold		139,037	139,037	139,037	139,037	139,037	139,037	139,037	139,037	139,037	
Aerodrome Estate	4190										
Total Cost of Real Estate Assets Sold		139,037	139,037	139,037	139,037	139,037	139,037	139,037	139,037	139,037	
Repayment of Loans		265,480	280,225	295,789	311,134	1,085	171,103	247,002	247,115	239,423	316,115
Medical Centre Loan	19232.5020.9010		70,694	150,083	161,151	166,052					
Bridge & Culvert Renewal Loans	19232.5204.9010										
Total Repayment of Loans		265,480	350,919	445,862	472,265	167,137	171,103	247,002	247,115	239,423	316,115
Transfers to Reserves		86,924	110,599	133,774	164,182	194,119	223,571	252,534	286,630	324,194	359,229
Sewerage Reserve	27000.961.961		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Medical Complex Maintenance Reserve	4195.961.961		55,451	56,004	56,551	57,059	57,554	58,059	58,564	59,069	59,574
Pinnacle Services		750,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Infrastructure Replacement Reserve	3120.961.961										
Total Transfers to Reserves		901,178	476,650	499,778	280,733	261,178	291,105	670,510	607,044	393,127	428,503

FUNCTION BUDGET

Function Budget
For the year ended 30 June 2016
Non-Operating Expenditure

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Total Non-Operating Expenditure		5,471,244	5,469,840	5,536,134	5,302,921	5,095,795	5,009,742	5,134,869	5,004,008	5,255,438	5,778,443



TEMORA



NSW
Riverina

