

Murrumbidgee Shire Council

Merger Proposal Analysis



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INTRODUCTION

I have been requested by both Murrumbidgee Shire Council and Jerilderie Shire Council to conduct an analysis of the likely financial benefits and costs of two merger proposals, namely:

- Murrumbidgee Shire (Whole) with Jerilderie (part)(north of Yanco Creek)
- Murrumbidgee Shire (Whole) with Jerilderie (Whole)

In order to undertake this analysis, it has been necessary to obtain a significant amount of information from both organisations. It is this information which I have analysed and interrogated and is the basis of the information provided in this review. The cooperation I have received from both organisations has been commendable and appreciated.

Project Scope

The scope of this analysis and the required outcomes, were identified through conversations with both General Managers and an email from Phil Pinyon, Interim General Manager, Murrumbidgee Shire Council, which required the following:

Following our discussion this morning, we consider that the priorities in order are:

- Area north of Yanco Creek:
 - Expected Revenue (Rating/Grants etc)
 - Asset Data (roads and bridges in particular)
 - Anticipated additional expenditure for staff, plant etc to maintain and service this area
- Depreciation - additional depreciation for that part north of Yanco Creek as well as overall depreciation for the whole of Jerilderie Shire especially roads considering the revaluations and the significant increase in values.
- Capital Works Programs and whether they address part or all of the backlog and/or asset condition.
- Jerilderie Shire's Engineering Business, particularly information from Jerilderie regarding what work they are doing at the moment and whether it is ongoing. It is understood that JSC are not continuing to build trailers or fire tankers, but have been building fire sheds for the RFS in both Jerilderie and Conargo Shires.

In order to analyse both merger proposals it has been necessary to establish the current financial position of both organisations, examine assumptions, practices and policies used by both organisations, determine a number of agreed assumptions and develop modelling that objectively and as accurately as possible reflects the future state of both merger proposals.

It is not in the scope of this project to make any recommendation, on the optimum way forward for either or both organisations, as this rests with the Council and the community. My role is to provide the best possible information, devoid of opinion, to enable informed decision making. At the outset I declare, whilst it is fully known, that for a period of 10 months I held the position of Interim General Manager at Murrumbidgee Shire Council and was involved in the preparation of that Council's Fit for the Future submission, including its Long Term Financial Plan. I do not believe that I have any conflict of interest in this engagement and Jerilderie Shire Council have agreed to this engagement in the full knowledge of the above.

Outputs

The following will be provided as the outputs for this project:

- Analysis of key financial information and the provision of commentary of the current Organisations, including identification of key information obtained through research, including anomalies, and possible risks.
- Review of Jerilderie Shire Council information and development of a validation model of their Long Term Financial Plan.
- A set of assumptions used in calculating a new Long Term Financial Model for both Merger Proposals along with Long Term Financial Plans for both merger proposals
- A set of graphs based on the FFTF financial indicators for both merger proposals.

Exclusions

As the request from both Councils was to assess the financial implications of the two merger proposals, it needs to be made clear at the outset that this is but one element of any merger. Other matters that Councils may wish to take into consideration include:

- Are there any major legal liabilities associated with your council? (e.g. insurance, contaminated sites etc.)
- Are there any major legal liabilities associated with your neighbouring council? (e.g. insurance, contaminated sites etc.)
- What is the degree of duplication of assets between councils?
- Is there scope for rationalisation of assets?
- Economies of scale
- Governance procedures and costs
- Planning/Regulatory service delivery and costs

- Policy implications – similarities and differences
- Representation – number of elected Councillors, wards, Mayoral election
- Community of Interest
- Social and Community planning similarities and differences
- Philosophical positions of elected officials

These elements will no doubt form the basis of discussions moving forward and do not factor, in detail, in this report.

A handwritten signature in black ink, appearing to read 'Kerry McMurray', with a stylized flourish at the end.

KERRY McMURRAY

BACKGROUND

FIT FOR THE FUTURE FINANCIAL INDICATORS

Jerilderie Shire Council (Based On Council Submission)

In relation to the seven financial indicators, Jerilderie Shire met 4 out of 7. The Benchmarks Jerilderie did not meet:

- Operating Performance Ratio ☒
- Infrastructure Renewal Ratio ☒ (do meet this in 2020/2021 and forward years)
- Decreasing Real Operating Expenditure ☒

The financial indicators they do meet are:

- Own Source of Revenue ☒
- Infrastructure Backlog Ratio ☒
- Asset Maintenance Ratio ☒
- Debt Service Ratio ☒

It is anticipated Jerilderie will meet 5 of the seven benchmarks in the period 2015-18. Of the two remaining benchmarks, Jerilderie's static or declining population and growing costs will not allow decreasing Real Operating Expenditure per capita without significant service reduction. Council does however, show a long term improving trend for Operating Performance Ratio, a position which is expected will improve once the asset valuation and depreciation methodology matures.

Murrumbidgee Shire Council (Based On Council Submission)

In relation to the seven financial indicators, Murrumbidgee Shire met 7 out of 7.

- Operating Performance Ratio ☒ From Year 2016/17
- Infrastructure Renewal Ratio ☒
- Decreasing Real Operating Expenditure ☒
- Own Source of Revenue ☒
- Infrastructure Backlog Ratio ☒ From Year 2016/17
- Asset Maintenance Ratio ☒
- Debt Service Ratio ☒

In its submission to the Independent Pricing and Regulatory Tribunal (IPART), Murrumbidgee Shire Council argued that it met Eight of the Nine Rural Council Characteristics and, as such, this Council should NEVER have been classified “at risk” and the recommendation for Murrumbidgee Shire should have **ONLY** been a “rural council as part of the Murrumbidgee Joint Organisation”. IPART assessed Murrumbidgee as meeting the financial benchmarks but deemed it did not meet “the majority of Rural Council Characteristics” – despite on its own assessment identifying this Council met Five of the Nine Characteristics. Murrumbidgee Shire Council is awaiting the outcome of a request for information under the Government Information (Public Access) Act 2009 to gain further clarification on this determination. However, this request had not been finalised at the time of writing.

Final IPART Assessment

While both Jerilderie and Murrumbidgee Councils lodged submissions to IPART to be Rural Council’s, neither was deemed to be fit at the final assessment. As indicated above, Murrumbidgee was found to be financially sound but failed in IPART’s eyes to meet the “majority” of Rural Council characteristics. IPART viewed that Murrumbidgee did not meet the “scale and capacity criteria”. As for Jerilderie, apart from its infrastructure and service management, it failed on all criteria according to IPART.

MEETING THE BENCHMARKS

Murrumbidgee V. Murrumbidgee & North Of Yanco Creek V. Murrumbidgee & Jerilderie

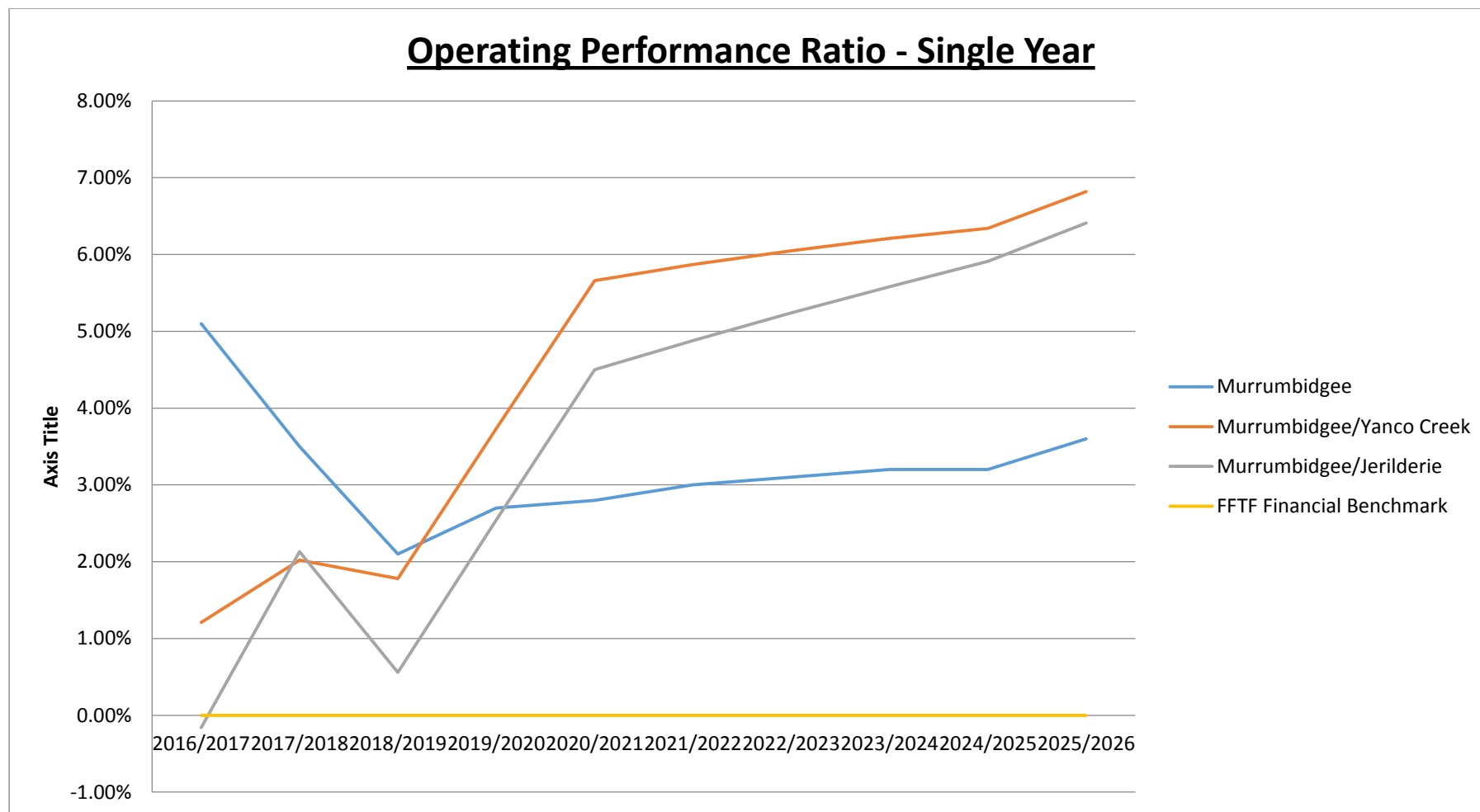
To best demonstrate the difference between the two merger proposals and how they compare to the current position of Murrumbidgee Shire Council, a process similar to that used by Murrumbidgee in its submission to IPART has been used. Murrumbidgee included as part of its submission a series of information and graphs to demonstrate its performance against the seven financial benchmarks. Similar graphs have been prepared and presented in the following pages to provide a snapshot for further discussion and assessment. They demonstrate where Murrumbidgee's current performance is against the financial benchmarks (in blue) and against the two merger options being North of Yanco Creek and the whole of Jerilderie Shire. Also included in the following pages are the Financial Statements reflecting Murrumbidgee Shire's position as submitted to the Fit for the Future Process – both with and without a Special Rate Variation of 5% in years 2019/2020 and 2020/21, statements for the Murrumbidgee & North of Yanco Creek scenario and the scenario to merge with the whole of Jerilderie Shire.

IPART's assessment of the financial sustainability of Councils was as follows:

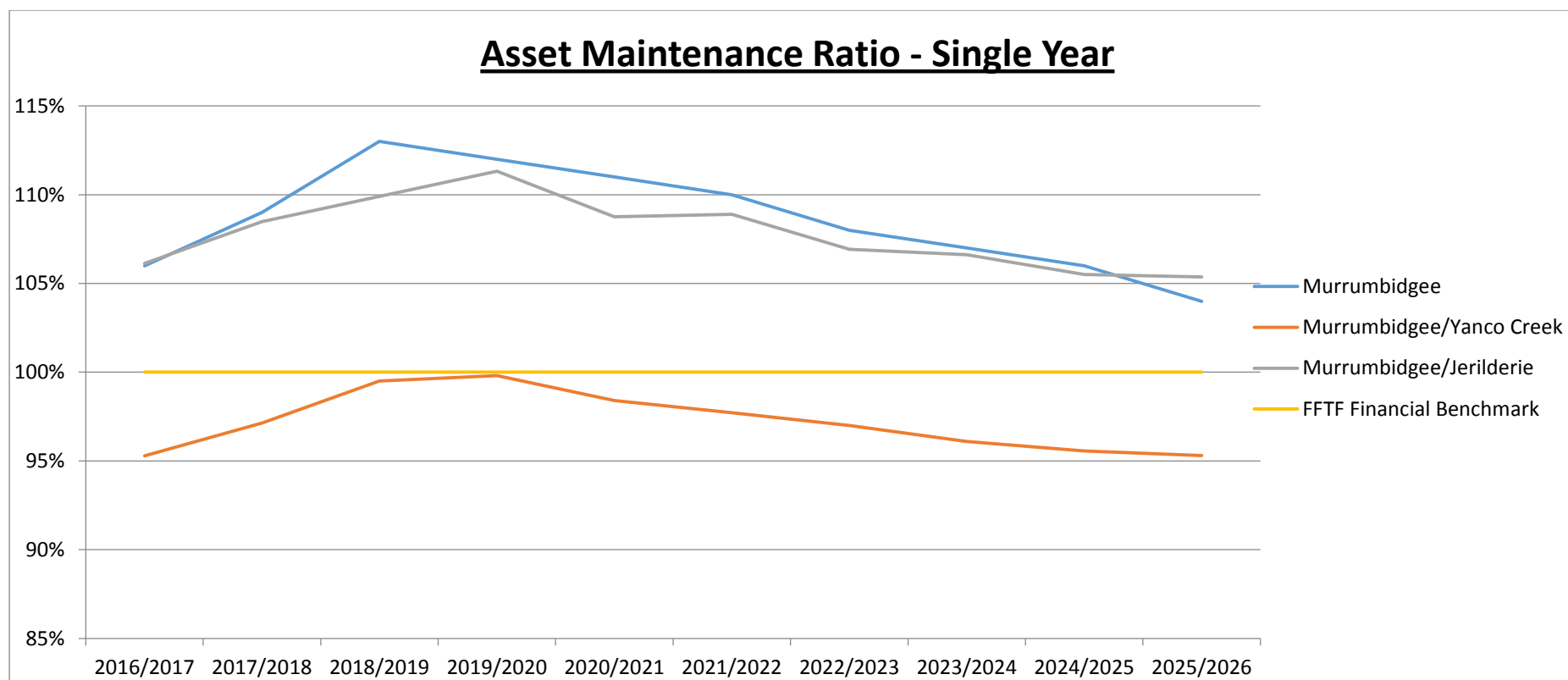
“To assess a council's performance using the specific measures and benchmarks, as shown in Table 1.1. In brief, the approach:

- Scales the benchmark in the order of importance as: ‘must meet’ or ‘must demonstrate improvement in’. The scaling applied to each benchmark indicates the importance of councils achieving operational sustainability over the medium term and having plans to improve capital sustainability performance over this same period. A council's performance against each of the individual benchmarks will inform our overall assessment of whether a council meets the criteria.
- Sets timeframes for councils to meet or make improvements towards meeting the benchmarks (ie, within 5 or 10 years).
- Allows flexibility for councils in meeting the forward benchmarks where there is a Merger or Rural Council Proposal, which may require some short term adjustment to fulfill structural objectives (eg, a temporary increase in asset backlogs in a larger, merged council).”

This same methodology was used to calculate the performance of each of the merger scenarios against the benchmarks. Table 1.1 as Attachment One.

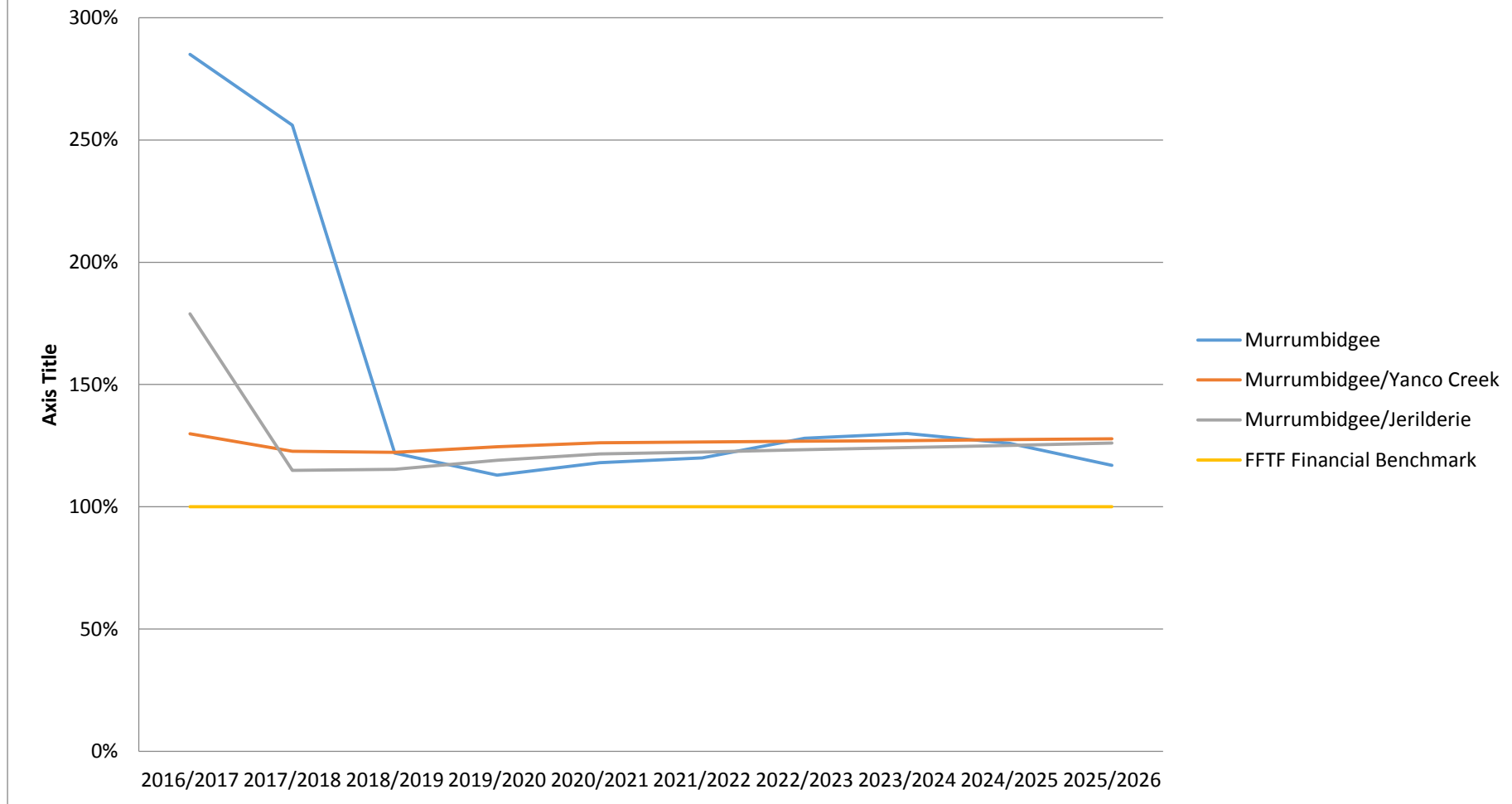


BENCHMARK: Operating Performance Ratio - (Greater than or equal to break-even average over 3 years) -With the exception of the full merger of Murrumbidgee and Jerilderie in year 2016/17, each scenario is better than the benchmark of greater than or equal to break-even average over 3 years



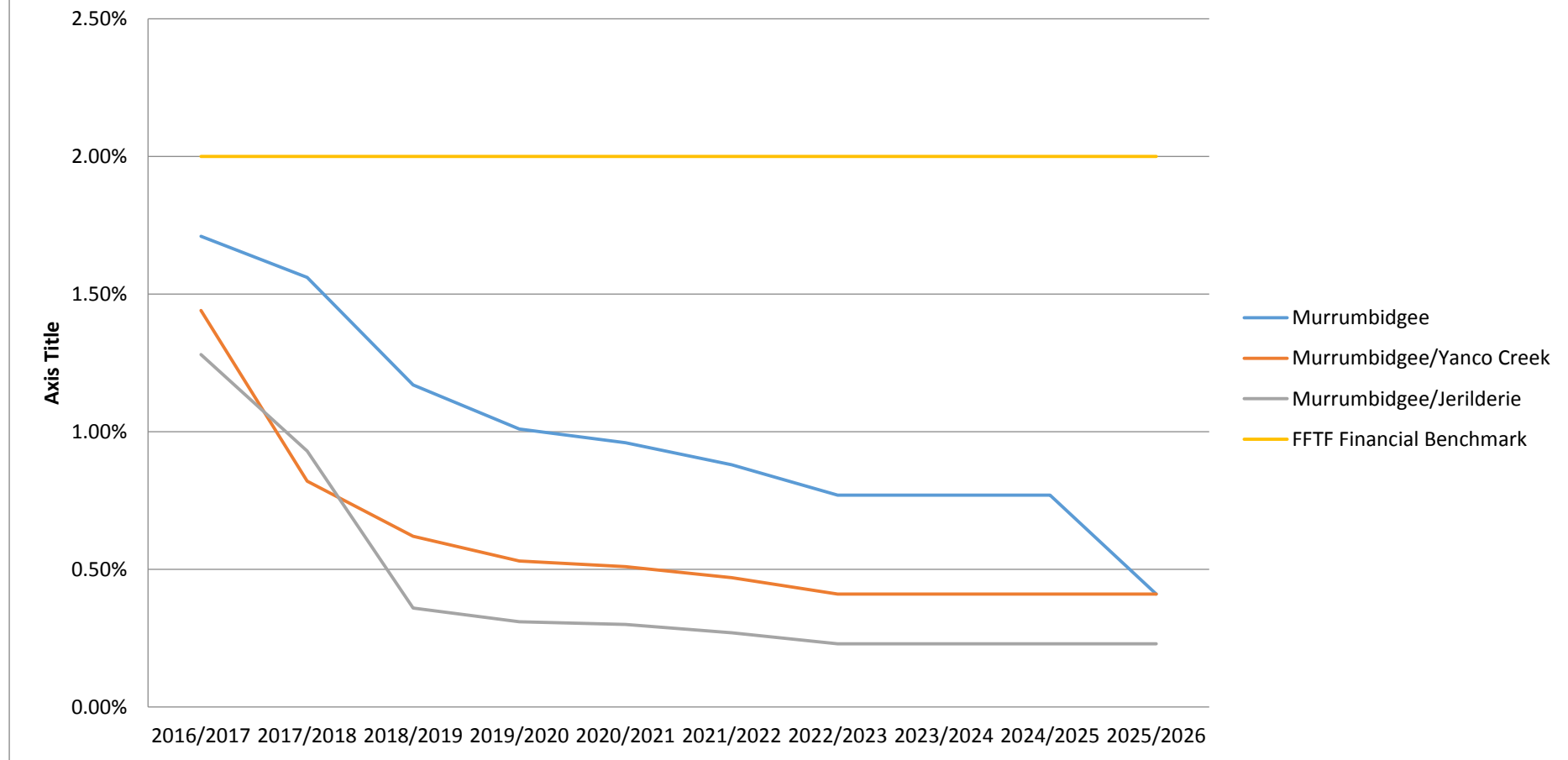
BENCHMARK: Asset Maintenance Ratio - (Greater than 100% average over 3 years) - The whole of Jerilderie Merger scenario is better than the benchmark whereas the North of Yanco Creek scenario is just below the benchmark.

Asset Renewal Ratio - Single Year

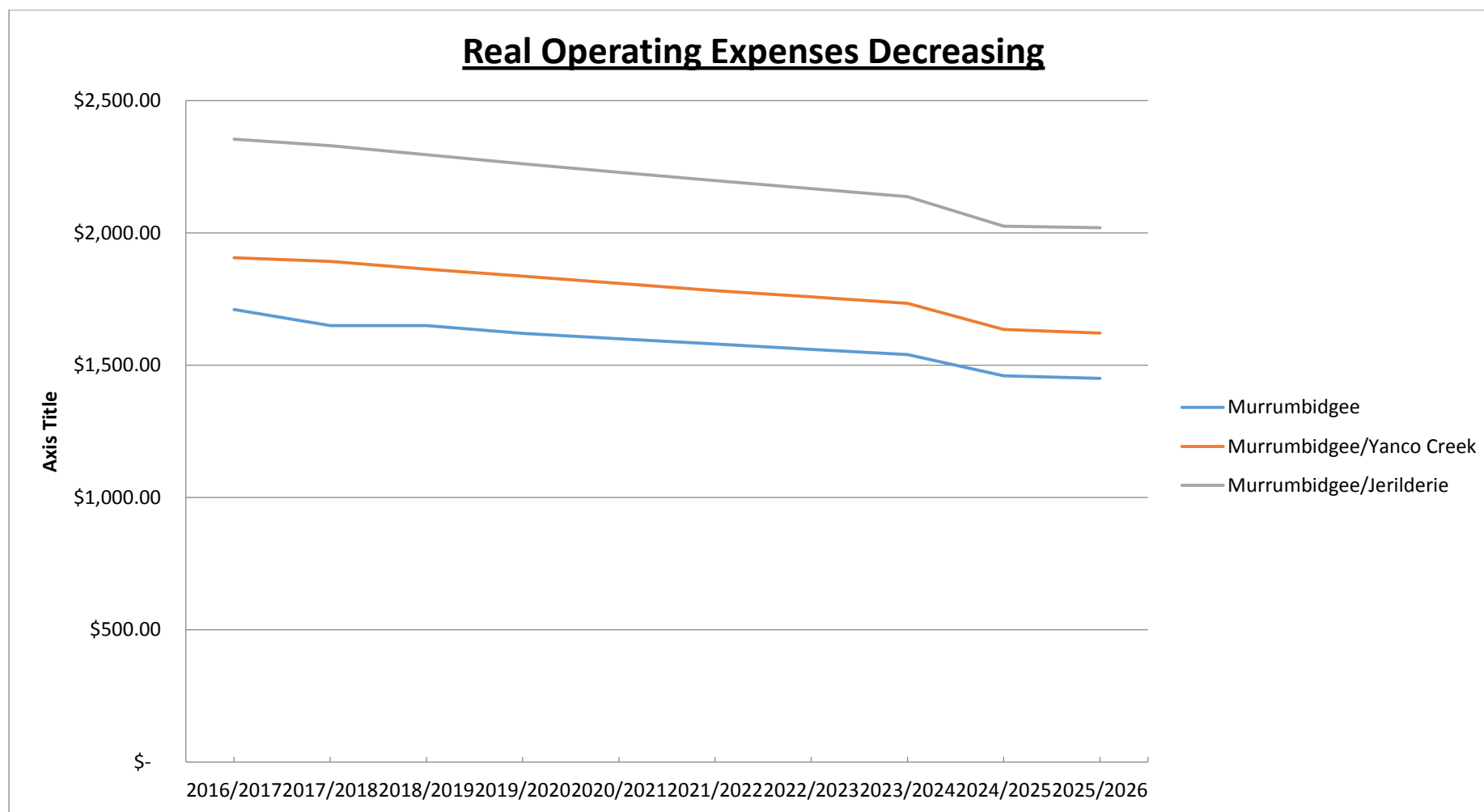


BENCHMARK: Building and Infrastructure Asset Renewal Ratio - (Greater than 100% average over 3 years) - Each scenario is better than the benchmark.

Infrastructure Backlog Ratio - Single Year

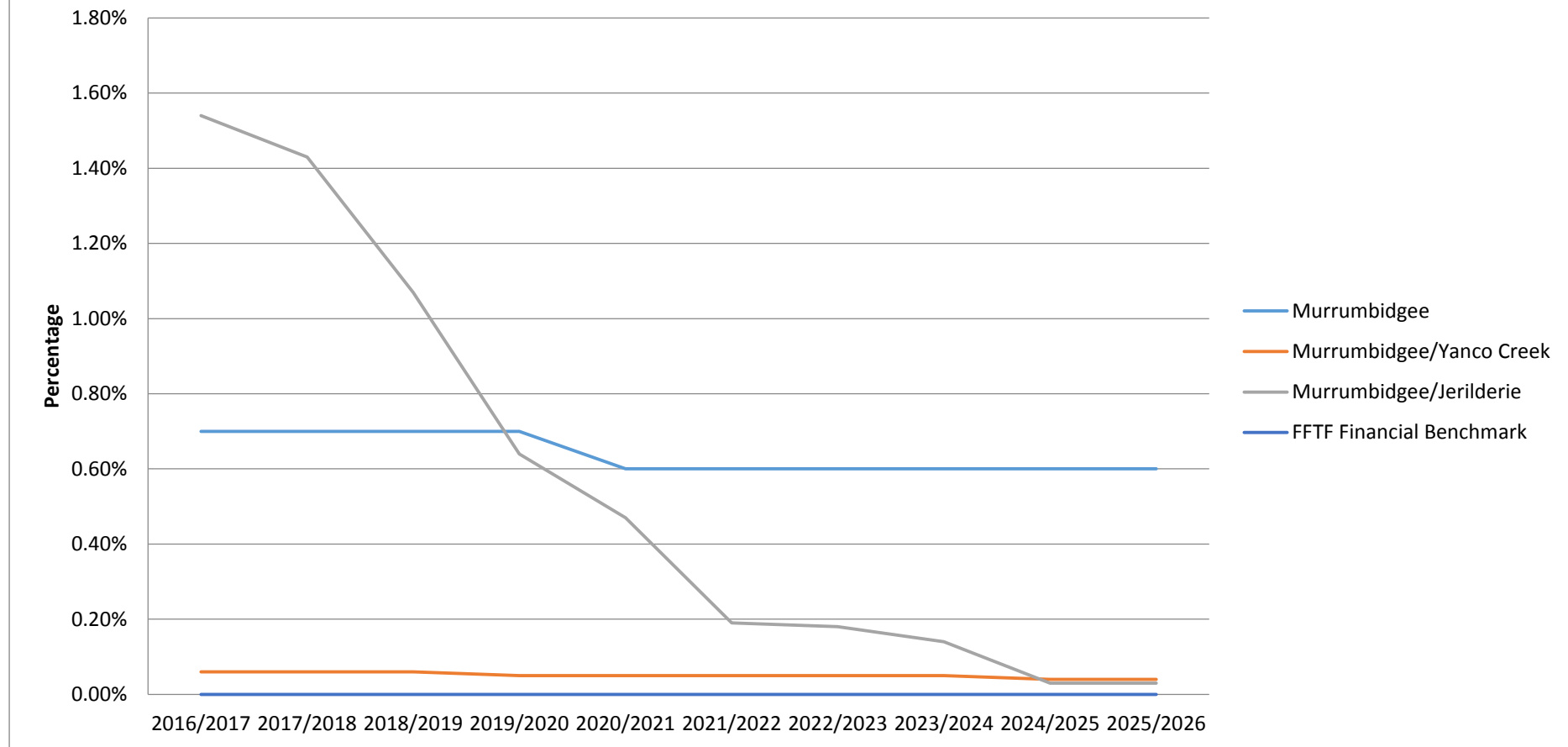


BENCHMARK: Infrastructure Backlog Ratio – (Less than 2%) - Each scenario is better than the benchmark.



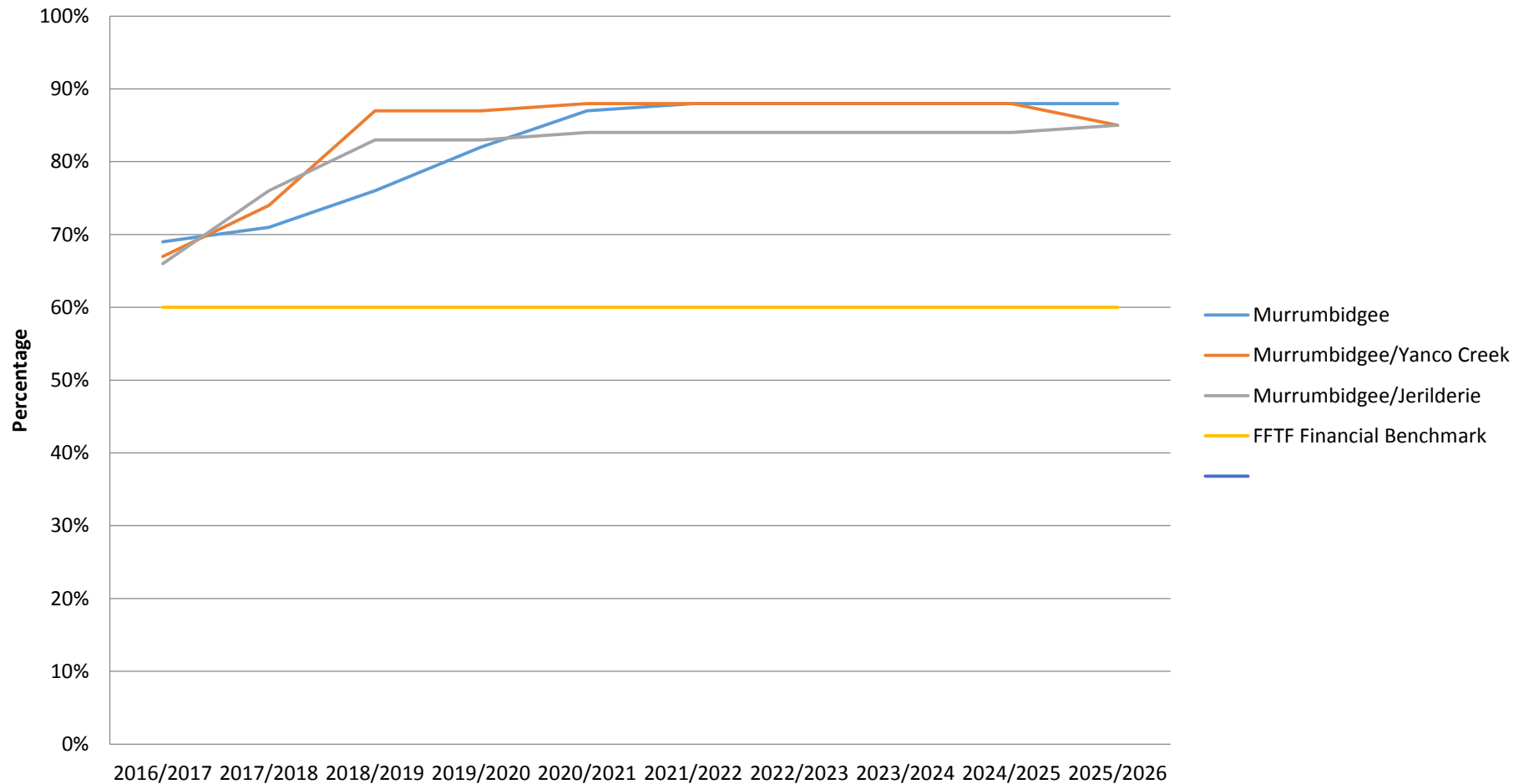
BENCHMARK: Real Operating Expenditure per capita - (A decrease in Real Operating Expenditure per capita over time) - Each scenario meets the benchmark.

Debt Service Ratio - Single Year



BENCHMARK: Debt Service Ratio - (Greater than 0% and less than or equal to 20% average over 3 years) – Each scenario meets the benchmark.

Own Source Revenue - Single Year



BENCHMARK: Own Source Revenue Ratio (including FAG) Permissible for Rural Council - (Greater than 60% average over 3 years) – Each scenario meets the benchmark.

INCOME STATEMENTS

Murrumbidgee – 10 year Financial Plan, Fit for the Future Submission

Murrumbidgee Shire Council
10 Year Financial Plan for the Years ending 30 June 2025
INCOME STATEMENT - GENERAL FUND
Murrumbidgee Shire Council Stand-Alone

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	2,165,457	2,326,230	2,496,618	2,565,146	2,635,559	2,707,911	2,782,254	2,858,644	2,937,137	3,016,440
User Charges & Fees	799,981	803,117	807,076	832,902	859,555	887,061	915,447	944,741	974,973	1,004,222
Interest & Investment Revenue	295,299	295,758	296,230	306,091	316,335	326,982	338,052	349,569	361,554	372,401
Other Revenues	362,688	367,558	372,588	383,766	395,279	407,137	419,351	431,932	444,890	458,236
Grants & Contributions provided for Operating Purposes	2,631,044	2,606,965	2,681,545	2,761,991	2,844,851	2,930,197	3,018,103	3,108,646	3,201,905	3,329,981
Grants & Contributions provided for Capital Purposes	1,313,423	1,357,867	11,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
Other Income:										
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	7,567,892	7,757,495	6,665,257	6,856,096	7,057,779	7,265,488	7,479,407	7,699,731	7,926,658	8,187,480
Expenses from Continuing Operations										
Employee Benefits & On-Costs	2,581,178	2,656,109	2,733,320	2,821,051	2,912,387	3,007,522	3,106,670	3,210,064	3,317,959	3,420,816
Borrowing Costs	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492
Materials & Contracts	1,154,114	1,091,744	1,210,667	1,266,833	1,324,685	1,384,272	1,445,647	1,508,863	1,573,976	1,621,195
Depreciation & Amortisation	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405
Impairment	-	-	-	-	-	-	-	-	-	0
Other Expenses	868,739	904,783	942,840	978,160	1,015,172	1,053,980	1,094,690	1,137,416	1,182,288	1,217,757
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	6,192,928	6,241,534	6,475,724	6,654,941	6,841,141	7,034,671	7,235,904	7,445,242	7,663,120	7,848,664
Operating Result from Continuing Operations	1,374,964	1,515,961	189,534	201,155	216,638	230,816	243,503	254,489	263,539	338,816
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,374,964	1,515,961	189,534	201,155	216,638	230,816	243,503	254,489	263,539	338,816
Net Operating Result before Grants and Contributions provided for Capital Purposes	61,541	158,094	178,334	194,955	210,438	224,616	237,303	248,289	257,339	332,616

Murrumbidgee(2) – 10 year Financial Plan includes SRV of 5% in 2019/20 and 2021/21

Murrumbidgee Shire Council 10 Year Financial Plan for the Years ending 30 June 2025 INCOME STATEMENT - GENERAL FUND Murrumbidgee Shire Council Stand-Alone										
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	2,165,457	2,282,502	2,404,462	2,576,730	2,761,884	2,837,626	2,915,471	2,995,458	3,077,645	3,160,741
User Charges & Fees	799,981	803,117	807,076	832,902	859,555	887,061	915,447	944,741	974,973	1,006,172
Interest & Investment Revenue	295,299	295,758	296,230	306,091	316,335	326,982	338,052	349,569	361,554	372,401
Other Revenues	362,688	367,558	372,588	383,766	395,279	407,137	419,351	431,932	444,890	458,236
Grants & Contributions provided for Operating Purposes	2,631,044	2,606,965	2,681,545	2,761,991	2,844,851	2,930,197	3,018,103	3,108,646	3,201,905	3,297,962
Grants & Contributions provided for Capital Purposes	1,313,423	1,357,667	11,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
Other Income:										
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	7,567,892	7,713,767	6,573,101	6,867,680	7,184,084	7,395,203	7,612,624	7,836,545	8,067,167	8,361,712
Expenses from Continuing Operations										
Employee Benefits & On-Costs	2,581,178	2,656,109	2,733,320	2,821,051	2,912,387	3,007,522	3,106,670	3,210,064	3,317,959	3,420,816
Borrowing Costs	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492
Materials & Contracts	1,154,114	1,091,744	1,210,667	1,266,833	1,324,685	1,384,272	1,445,647	1,508,863	1,573,976	1,621,195
Depreciation & Amortisation	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405
Impairment	-	-	-	-	-	-	-	-	-	-
Other Expenses	868,739	904,783	942,840	978,160	1,015,172	1,053,980	1,094,690	1,137,418	1,182,288	1,217,757
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	6,192,928	6,241,534	6,475,724	6,654,941	6,841,141	7,034,671	7,235,904	7,445,242	7,663,120	7,848,664
Operating Result from Continuing Operations	1,374,964	1,472,233	97,377	212,739	342,943	360,531	376,720	391,303	404,047	453,048
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,374,964	1,472,233	97,377	212,739	342,943	360,531	376,720	391,303	404,047	453,048
Net Operating Result before Grants and Contributions provided for Capital Purposes	61,541	114,366	86,177	206,539	336,743	354,331	370,520	385,103	397,847	448,848

Murrumbidgee and Part Jerilderie

Murrumbidgee Shire Council 10 Year Financial Plan for the Years ending 30 June 2025 INCOME STATEMENT - GENERAL FUND Murrumbidgee & Part Jerilderie Shire

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges Murrumbidgee	2,165,457	2,282,502	2,404,462	2,576,730	2,761,864	2,837,826	2,915,471	2,995,458	3,077,645	3,160,741
Rates & Annual Charges Jerilderie Part	739,223	759,182	779,680	839,715	904,373	928,791	953,899	979,623	1,006,073	1,033,237
User Charges & Fees Murrumbidgee	799,661	803,117	807,076	832,902	859,555	887,061	915,447	944,741	974,973	1,006,172
User Charges & Fees Jerilderie Part	10,000	10,320	10,650	10,991	11,343	11,706	12,080	12,467	12,866	13,278
Interest & Investment Revenue Murrumbidgee	295,299	295,758	296,230	306,091	316,335	326,982	338,052	349,589	361,554	372,401
Interest & Investment Revenue Jerilderie Part	32,927	33,915	34,932	35,980	37,059	38,171	39,316	40,496	41,711	42,962
Other Revenues Murrumbidgee	362,688	367,558	372,588	383,766	395,279	407,137	419,351	431,932	444,890	458,236
Other Revenues Jerilderie Part	25,097	25,850	26,625	27,424	28,247	29,094	29,967	30,866	31,792	32,746
Grants & Contributions provided for Operating Purposes Murrumbidgee	2,631,044	2,609,965	2,681,545	2,761,991	2,844,891	2,930,197	3,018,103	3,108,646	3,201,905	3,297,962
Grants & Contributions provided for Operating Purposes Jerilderie Part	675,930	696,208	717,094	738,607	760,765	783,588	807,096	831,309	856,248	881,935
Grants & Contributions provided for Capital Purposes Murrumbidgee	1,313,423	1,357,867	1,120,000	6,200	6,200	6,200	6,200	6,200	6,200	6,200
Grants & Contributions provided for Capital Purposes Jerilderie Part	994,250	200,385	200,385	200,385	200,385	200,385	200,385	200,385	200,385	200,385
Other Income:										
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	10,045,319	9,439,626	8,342,468	8,720,782	9,126,286	9,386,939	9,655,338	9,931,691	10,216,242	10,506,254
Expenses from Continuing Operations										
Employee Benefits & On-Costs Murrumbidgee	2,581,178	2,656,109	2,733,320	2,821,051	2,912,387	3,007,522	3,106,670	3,210,064	3,317,959	3,420,816
Employee Benefits & On-Costs Jerilderie Part	393,725	405,930	418,514	431,488	444,864	458,655	472,874	487,533	502,646	518,228
Borrowing Costs Murrumbidgee	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492
Borrowing Costs Jerilderie Part	-	-	-	-	-	-	-	-	-	-
Materials & Contracts Murrumbidgee	1,154,114	1,091,744	1,210,667	1,266,833	1,324,685	1,384,272	1,445,647	1,508,863	1,573,976	1,621,195
Materials & Contracts Jerilderie Part	521,374	537,015	553,125	569,719	586,811	604,415	622,548	641,224	660,481	680,274
Depreciation & Amortisation Murrumbidgee	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405
Depreciation & Amortisation Jerilderie Part	489,472	489,472	489,472	489,472	489,472	489,472	489,472	489,472	489,472	489,472
Impairment Murrumbidgee	-	-	-	-	-	-	-	-	-	-
Impairment Jerilderie Part	-	-	-	-	-	-	-	-	-	-
Other Expenses Murrumbidgee	868,739	904,783	942,840	978,160	1,015,172	1,053,980	1,094,690	1,137,418	1,182,288	1,217,757
Other Expenses Jerilderie Part	46,800	48,204	49,650	51,140	52,674	54,254	55,882	57,558	59,285	61,063
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	7,644,299	7,722,154	7,986,485	8,196,760	8,414,962	8,641,467	8,876,679	9,121,029	9,374,984	9,597,703
Operating Result from Continuing Operations	2,401,020	1,717,472	355,982	524,022	711,294	745,471	778,659	810,663	841,258	908,552
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,401,020	1,717,472	355,982	524,022	711,294	745,471	778,659	810,663	841,258	908,552
Net Operating Result before Grants and Contributions provided for Capital Purposes	93,347	159,220	144,397	317,437	504,709	538,886	572,074	604,078	634,673	701,967

Murrumbidgee and Whole Jerilderie

Murrumbidgee Shire Council 10 Year Financial Plan for the Years ending 30 June 2025

INCOME STATEMENT - GENERAL FUND

Murrumbidgee and Whole Jerilderie Shire	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges Murrumbidgee	2,165,457	2,282,502	2,404,462	2,576,730	2,761,864	2,837,626	2,915,471	2,995,458	3,077,645	3,160,741
Rates & Annual Charges Jerilderie	2,349,182	2,412,610	2,477,750	2,668,537	2,874,015	2,951,613	3,031,306	3,113,152	3,197,207	3,283,531
User Charges & Fees Murrumbidgee	799,961	803,117	807,070	832,902	859,555	887,061	915,447	944,741	974,973	1,006,172
User Charges & Fees Jerilderie	1,239,974	1,279,553	1,320,602	1,362,861	1,406,473	1,451,480	1,497,927	1,545,861	1,595,329	1,646,379
Interest & Investment Revenue Murrumbidgee	295,299	295,758	295,230	306,091	316,335	326,982	338,052	349,569	361,554	372,401
Interest & Investment Revenue Jerilderie	91,463	94,207	97,033	99,944	102,942	106,031	109,212	112,488	115,863	119,338
Other Revenues Murrumbidgee	362,688	367,558	372,588	383,766	395,279	407,137	419,351	431,932	444,890	458,236
Other Revenues Jerilderie	263,226	456,000	217,398	219,578	221,823	224,471	226,854	232,308	238,835	241,430
Grants & Contributions provided for Operating Purposes Murrumbidgee	2,631,044	2,606,965	2,661,545	2,761,991	2,844,851	2,930,197	3,018,103	3,108,484	3,201,905	3,297,962
Grants & Contributions provided for Operating Purposes Jerilderie	3,285,283	3,383,841	3,485,357	3,589,917	3,697,615	3,806,543	3,922,800	4,040,484	4,161,698	4,286,549
Grants & Contributions provided for Capital Purposes Murrumbidgee	1,313,423	1,357,867	11,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200
Grants & Contributions provided for Capital Purposes Jerilderie	2,691,276	668,337	668,337	668,337	668,337	668,337	668,337	668,337	668,337	668,337
Other Income:										
Net gains from the disposal of assets Murrumbidgee	-	-	-	-	-	-	-	-	-	-
Net gains from the disposal of assets Jerilderie	-	-	-	-	-	-	-	-	-	-
Joint Venture & Associated Entities Murrumbidgee	-	-	-	-	-	-	-	-	-	-
Joint Venture & Associated Entities Jerilderie	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	17,488,296	16,010,415	14,838,578	15,476,855	16,155,289	16,605,678	17,069,061	17,549,013	18,044,435	18,547,286
Expenses from Continuing Operations										
Employee Benefits & On-Costs Murrumbidgee	2,581,178	2,656,109	2,733,320	2,821,051	2,912,387	3,007,522	3,106,670	3,210,064	3,317,959	3,420,816
Employee Benefits & On-Costs Jerilderie	3,025,443	3,094,048	3,189,963	3,288,852	3,390,807	3,495,922	3,604,295	3,716,029	3,831,225	3,949,993
Borrowing Costs Murrumbidgee	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492	4,492
Borrowing Costs Jerilderie	-	-	-	-	-	-	-	-	-	-
Materials & Contracts Murrumbidgee	1,154,114	1,091,744	1,210,667	1,266,833	1,324,685	1,384,272	1,445,647	1,508,863	1,573,976	1,621,195
Materials & Contracts Jerilderie	1,409,118	1,451,391	1,494,933	1,539,781	1,585,974	1,633,553	1,682,560	1,733,037	1,785,029	1,838,579
Depreciation & Amortisation Murrumbidgee	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405	1,584,405
Depreciation & Amortisation Jerilderie	2,181,799	2,181,799	2,181,799	2,181,799	2,181,799	2,181,799	2,181,799	2,181,799	2,181,799	2,181,799
Impairment Murrumbidgee	-	-	-	-	-	-	-	-	-	-
Impairment Jerilderie	-	-	-	-	-	-	-	-	-	-
Other Expenses Murrumbidgee	868,739	904,783	942,840	978,160	1,015,172	1,053,980	1,094,690	1,137,418	1,182,288	1,217,757
Other Expenses Jerilderie	696,344	717,234	738,751	760,914	783,741	807,254	831,471	856,415	882,108	908,571
Interest & Investment Losses Murrumbidgee	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses Jerilderie	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets Murrumbidgee	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets Jerilderie	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities Murrumbidgee	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities Jerilderie	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	13,505,632	13,686,005	14,081,171	14,426,287	14,783,462	15,153,199	15,536,029	15,932,522	16,343,280	16,727,607
Operating Result from Continuing Operations	3,982,664	2,324,410	758,408	1,050,568	1,371,826	1,452,479	1,533,031	1,616,492	1,701,155	1,819,679
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	3,982,664	2,324,410	758,408	1,050,568	1,371,826	1,452,479	1,533,031	1,616,492	1,701,155	1,819,679
Net Operating Result before Grants and Contributions provided for Capital Purposes	(32,838)	298,206	78,871	376,031	697,289	777,942	858,494	941,955	1,026,618	1,145,142

KEY CONSIDERATIONS

FINANCIAL MATTERS

FINANCIAL PERFORMANCE FOR THE YEAR 2014/2015 - MURRUMBIDGEE

The **Operating Result for the year** was a surplus from all activities of \$1,958,000 (2014 \$4,914,000 surplus.)

Grant and contribution revenue was \$3,547,000 less than the previous year and total revenue of \$9,104,000 was \$2,851,000 less than in 2014. This reduction was due to a decrease in grant funding received in previous years for flood restoration works.

Total expenses of \$7,146,000 were \$105,000 less than the previous year. Expenses include non-cash depreciation of \$2,132,000.

Grants and Contributions

Council is very reliant on grants and contributions provided by other levels of government with total grants and contributions of \$4,329,000 representing 47.5% of Council's total revenue (2014: \$7,876,000 or 66%).

The general purpose Financial Assistance Grant (FAG) income of \$1,701,000 was \$864,000 more than the FAG grant income in the 2014 year. The 2014 grant income was deflated by \$824,000, due to instalments of the 2014 grant being received prior to 30th June 2013 and included as income in the 2013 year rather than in 2014.

Total RMS contributions for work on regional roads were \$223,000. The contributions for the prior year totalled \$146,000. The Roads to Recovery grant was \$271,000 (2014 \$273,000) and cycleway and pedestrian access grants totalled \$6,000 (2014 \$122,000).

Income Statement Basis

The consolidated **surplus** for the year of \$1,958,000 is compared to Council's originally budgeted **surplus** of \$1,328,000.

Funding Basis

While the Income Statement includes a comparison of the actual results to the original budget, its basis of preparation is such that it can only give part of the comparison with the underlying "funding" budget which includes capital transactions.

General Purposes

The actual funding result for 2014/2015 included a net increase in cash reserves of \$1,368,000 for Murrumbidgee Shire Council.

* Reserve transfers included - Murrumbidgee:

- \$258,000 to the Plant Replacement Reserve.
- \$1,040,000 to the Infrastructure Renewal Reserve
- \$20,000 to LEP reserve
- \$50,000 to the Employee Leave Entitlement reserve

Liquidity - Available Working Capital

Council's **net current assets** were **\$11,200,000** at 30th June 2015, an **increase** of \$429,000 for the year. The General Purpose unrestricted cash at 30th June 2015 was \$351,000. This level provides Council with sufficient short term financial flexibility to address any essential works.

Cash & Investments

Council's **total cash and investments** at 30th June 2015 were **\$10,756,000** compared to \$9,115,000 at 30th June 2014.

Total cash and investments held include:-

	2015	2014
	\$'000	\$'000
Externally restricted cash and investments:-		
Unexpended Specific Purpose Grants & Contributions	98	130
Water Fund Cash	1093	964
Sewerage Fund Cash	1,596	1,554
<u>Total of Externally Restricted Cash and investments</u>	<u>2,787</u>	<u>2,648</u>
Internally restricted cash:-		
General Fund Reserves	7,618	6,250
Unrestricted Cash – General Purposes	351	217
<u>Total Cash and Investments</u>	<u>10,756</u>	<u>9,115</u>

Internally Restricted Cash (Reserves)

Council held internally restricted cash backed reserves totalling \$7,186,000 at 30th June 2015.

These funds were set aside **at Council's discretion** for:

- Employee Leave Entitlements - \$400,000.
- Infrastructure and Plant Replacement - \$6,761,000.

- Carry over of 2015 Budgeted Work - \$398,000
- SES - \$15,000
- LEP -\$20,000

Externally Restricted Funds

Sewerage Fund restricted cash is now \$1,596,000 and restricted cash for Water Fund is \$1,093,000.

Unspent Specific Purpose Grants and Contributions of \$98,000 were also held as externally restricted cash at 30th June 2015.

The Cash Flow Statement

The statement shows a **net increase in cash** for the year of \$1,641,000 and Cash Funds held at 30 June 2015 of \$10,756,000.

Sources of funds in 2015 included a cash surplus from operations of \$6,081,000. Applications of funds included the net cost of new and renewed assets of \$4,440,000.

FINANCIAL PERFORMANCE FOR THE YEAR 2014/2015 – JERILDERIE

The **Operating Result for the year** was a deficit from all activities of \$234,000 (2014\$713,000 deficit.)

Grant and contribution revenue was \$61,000 less than the previous year and total revenue of \$7,846,000 was \$587,000 less than in 2014.

Total expenses of \$8,080,000 were \$1,066,000 less than the previous year. Expenses include non-cash depreciation of \$2,582,000.

Grants and Contributions

Council is very reliant on grants and contributions provided by other levels of government with total grants and contributions of \$3,917,000 representing 50% of Council's total revenue (2014: \$3,978,000 or 47%).

The general purpose Financial Assistance Grant (FAG) income of \$2,244,000 was \$1,134,000 more than the FAG grant income in the 2014 year. The 2014 grant income was deflated by \$1,039,000, due to instalments of the 2014 grant being received prior to 30th June 2013 and included as income in the 2013 year rather than in 2014.

Total RMS contributions for work on regional roads were \$776,000. The contributions for the prior year totalled \$1,247,000 including \$480,000 for flood damage repairs to regional roads. The Roads to Recovery grant was \$449,000 (2014 \$452,000) and cycleway and pedestrian access grants totalled \$45,000 (2014 \$120,000).

Income Statement Basis

The consolidated **deficit** for the year of \$234,000 is compared to Council's originally budgeted **surplus** of \$788,000. The original budget included a capital grant of \$900,000 for the swimming pool which did not eventuate and this accounts for most of the net variation in the operating result.

Funding Basis

While the Income Statement includes a comparison of the actual results to the original budget, its basis of preparation is such that it can only give part of the comparison with the underlying "funding" budget which includes capital transactions.

General Purposes

The **actual funding result** was a working capital surplus from operations of \$304,000 and a net consumption of internal reserves of \$285,000, that is, a net \$19,000 increase in funds overall. In its original budget for 2014/15, Council budgeted for a consumption of general purpose working capital of \$237,000 and an increase in internal reserves of \$83,000 – an overall budgeted consumption of \$154,000.

A reconciliation of the movement in the General Purposes available working capital result is set out below:

	Original Budget	Actual
	\$'000	\$'000
Funds from operations	3,531	2,455
<i>Other Funding Movements</i>		
Net Capital Expenditure	(3,526)	(2,330)
Loan Repayments	(159)	(106)
Transfer from/(to) reserves	(83)	285*
Available Working Capital		
movement for year	(237)	304

*** Reserve transfers included:**

- \$342,000 from the Plant Replacement Reserve.
- \$91,000 from the Infrastructure Renewal Reserve
- \$88,000 net increase in the carry over works reserve
- \$60,000 to the Employee Leave Entitlement reserve

Liquidity - Available Working Capital

Council's **net current assets** were **\$4,752,000** at 30th June 2015, a **decrease** of \$9,000 for the year. The General Purpose unrestricted cash at 30th June 2015 was \$1,148,000 and the total **General Purpose Available Working Capital was \$1,214,000**. This level provides Council with sufficient short term financial flexibility to address any essential works.

Council has budgeted for an underlying **general purpose funding deficit of \$120,000 for the 2015/16 year**.

Cash & Investments

Council's **total cash and investments** at 30th June 2015 were **\$6,314,000** compared to \$5,976,000 at 30th June 2014.

Total cash and investments held include:-

	2015	2014
	\$'000	\$'000
Externally restricted cash and investments:-		
Unexpended Specific Purpose Grants & Contributions	31	70
Water Fund Cash	929	910
Sewerage Fund Cash	1,955	1,786
Domestic Waste Management	102	105
Other restrictions – Funds Held on Trust -	<u>3,023</u>	<u>2,871</u>
Internally restricted cash:-		
General Fund Reserves	2,143	2,428
	<u>5,166</u>	<u>5,299</u>
Unrestricted Cash – General Purposes	1,148	677
Total Cash and Investments	<u>6,314</u>	<u>5,976</u>

Internally Restricted Cash (Reserves)

Council held internally restricted cash backed reserves totalling \$2,143,000 at 30th June 2015.

These funds were set aside **at Council's discretion** for:

- Employee Leave Entitlements - \$760,000.

- Infrastructure and Plant Replacement - \$985,000.
- Carry over of 2015 Budgeted Work - \$398,000

Externally Restricted Funds

Sewerage Fund restricted cash is now \$1,955,000 and restricted cash for Water Fund is \$929,000.

Unspent Specific Purpose Grants and Contributions of \$31,000 were also held as externally restricted cash at 30th June 2015.

The Cash Flow Statement

The statement shows a **net decrease in cash** for the year of \$90,000 and Cash Funds held at 30 June 2015 of \$4,943,000. In addition, Council held investments of \$1,371,000 which do not qualify for disclosure as “cash” in the Cash Flow Statement either because they are investment securities or because they were invested for more than 3 months.

Sources of funds in 2015 included a cash surplus from operations of \$2,926,000. Applications of funds included the net cost of new and renewed assets of \$2,521,000, external loan repayments of \$106,000 and net investment lodgements of \$389,000.

RESERVE COMPARISON

The actual funding result for 2014/2015 included a net increase in cash reserves of \$1,368,000 for Murrumbidgee Shire Council compared with a net decrease in Reserves of \$285,000 for Jerilderie Shire Council. The comparative net transfers of each organisation are shown in the Table One:

Table One: Reserve Transfers (In and Out)

	Murrumbidgee	Jerilderie
Plant Replacement Reserve	\$258,000	-\$342,000
Infrastructure Renewal Reserve	\$1,040,000	-\$91,000
Employee's Leave Entitlements	\$50,000	\$60,000
LEP Reserve	\$20,000	
Carry Over Works		\$88,000

ASSETS

Infrastructure Backlog (Special Schedule 7)(SS7)

A review has been conducted of the reported Infrastructure Backlog, as reflected in Special Schedule 7 of Jerilderie Shire Council's Annual Financial Statements for 2014/2015 and subsequent information obtained from Jerilderie.

The Financial Statements show a reported infrastructure backlog of \$1.509M. Of this \$900,000 or 60% of this backlog pertains to the Jerilderie Swimming Pool. The pool has previously experienced sinking at one end. Remedial action has been taken which included excavation and pouring additional concrete to stop the sinking. This work has been successful, however, the pool is not level and the facilities are dated and need of upgrade. The value put on this backlog was obtained from estimates for a rebuild and based on evidence, appear reasonable and realistic.

It should be noted that this facility is unsupervised and requires waivers to be signed by users.

The balance of the reported infrastructure backlog pertains to roads, in particular, sealed roads. The bulk of this (\$509,000) is in relation to surface (seal) and the remaining \$100,000 relates to road structure (primarily base layer). Jerilderie has spent monies from the Roads to Recovery Grant in eliminating the majority of roads backlog, however, there are still approximately 28.6 kilometres of condition 4 roads within the whole shire. This can be broken down with 27.8 kilometres in the area north of Yanco Creek and .84 kilometres in the southern section of the shire.

Roads

A summary of the road infrastructure split by category can be found at **Attachment Two**

In summary the north of Yanco Creek merger proposal results in Murrumbidgee Shire Council being responsible for the following additional transport infrastructure:

- **11kms of Regional Roads** (11% of Jerilderie total)
- **118kms of Sealed Rural Roads** (41% of Jerilderie total)
- **305kms of Unsealed Rural Roads** (47% of Jerilderie total)
- **129 metres of concrete bridges/culverts**

In addition, Jerilderie's asset data, has been interrogated both for the entire LGA and also segregating the road assets north of Yanco Creek. This research found the following:

North of Yanco Creek - Condition 4 Roads

Asset Type	Asset SubType	Asset Class	Road Name	Road Dept ID	Segment No	Urban/Rural	Side	Width/Diameter (mm)	Length (m)	Area	Install Year	Condition	Base Life
RESIDENT	WEARING SURFACE	Seal	CADELL RD	Sealed	Sealed	Rural	Both	6000	4005.41	24032.46	1994	4	25
RESIDENT	WEARING SURFACE	Seal	CADELL RD	Sealed	Sealed	Rural	Both	6000	10354.62	62127.72	1993	4	25
RESIDENT	WEARING SURFACE	Seal	CADELL RD	Sealed	Sealed	Rural	Both	6000	3054.67	18328.02	1992	4	25
FORMED	FORMATION None	Formation	STUD PARK NORTH RD	Unsealed		Rural	Both	3000	8095.01	24285.03	1970	4	
	FORMATION None	Formation	WHITE WATER HOLES RD	Unsealed		Rural	Both	3000	2250	6750	1965	4	

There is going to be a requirement to expend monies on sealing works on Cadell Road. Based on current surface area and a unit rate of \$5/m2 the total cost could be in the vicinity of \$500,000 over the first 3 years of the new entity.

A full list of roads and condition ratings for north of Yanco Creek may be found at **Attachment Three**

South of Yanco Creek - Condition 4 Roads

There is only one (1) condition 4 road south of Yanco Creek, which is an unsealed road:

Road Name	Road Dept ID	Segment No	Urban/Rural	Side	Width/Diameter (mm)	Length (m)	Area	Install Year	Condition
WATSONS	Unsealed		Rural	Both	6000	848.35	5090.1	1971	4

LANE

Bridges

North of Yanco Creek - Condition 4

Jerilderie's 2014/2015 SS7 shows no infrastructure backlog for bridges and all of the bridges are shown as condition 3. The asset data set provided contradicts this statement, as demonstrated below:

Asset Type	Asset SubType	Asset Description	Road Name	Material	Width/Diameter	Height	Length	Area	Install Year	Condition
Bridge	Local Roads		WILSON RD	Concrete	7.02	0	44.6	313.092	1959	4
Bridge	Local Roads		WILSON RD	Concrete	7.3	0	8.8	64.24	1959	4
Bridge	Local Roads		WILSON RD	Concrete	7.3	0	8.8	64.24	1959	4
Bridge	Local Roads		THURROWA RD	Concrete	3.8	0	32	121.6	1960	4
Bridge	Local Roads		THURROWA RD	Concrete	3.7	0	8.8	32.56	1960	4
Bridge	Regional Road		MR 596 - (Argoon Rd)	Concrete	6.2		26	161.2	1975	

This is of significant risk, particularly from a financial perspective. The replacement cost of these bridges is estimated at \$1.66M and on the basis of the condition assessment rating, significant renewal monies may need to be expended in the short to medium term. It should be noted that the 3 bridges with a length of 8.8M are in fact culverts and are classified as bridges due to being over 6 metres in length. This fact increases the financial risk as the culverts are 56 years old and replacement in the short to medium term may be required either in part or total.

I am unable to quantify the required expenditure or conduct an onsite condition assessment. As a result, only a **provisional sum of \$50,000/year has been provided in the merger proposal financial model**, which is equivalent to 3 years depreciation.

A full list of bridges and condition ratings for **north of Yanco Creek** may be found at **Attachment Four**

South of Yanco Creek - Condition 4

Asset Type	Road Name	Material	Width/ Diameter	Height	Length	Area	Install Year	Condition
Bridge	OLD COROWA RD	Composite	4.05	0	26.3	106.515	1962	4

A full list of bridges and condition ratings for **south of Yanco Creek** may be found at **Attachment Five**

Once again, the same points are relevant, to those made for the North of Yanco Creek merger proposal

Buildings

North of Yanco Creek

In respect of **North of Yanco Creek Merger Proposal** Murrumbidgee would receive a total of 5 building assets, 4 building assets in fire services and 1 public hall (Yamma Hall). Yamma Hall has undergone significant renewal over the past year and would be reasonably assessed as Condition 2.

South of Yanco Creek

When discussing condition 4 buildings, (as per SS7 2015) these are the whole of the buildings classified as museum and other cultural. These are “heritage” buildings and not likely (or unable) to be replaced.

The museum (currently undergoing repairs), the printery & courthouse should be reassessed as condition 3.

Condition rating 4 for the swimming pool, which is within SS7 and has been the subject of much discussion and possibly also the netball courts which are basically at the end of life.

BUSINESS UNDERTAKINGS

Murrumbidgee Shire Council – Land Development – Young Street

Murrumbidgee Shire Council has development approval and Construction Certificate for a 56 lot subdivision in Young Street, Darlington Point. This subdivision, when market conditions suit, will generate significant revenue for Murrumbidgee Shire Council. Whilst the subdivision approval is current, the Council is reviewing costings and assessing market conditions.

Jerilderie Land Development – Wunnumurra Estate Stage 2

Jerilderie Shire Council is undertaking Stage 2 of their Wunnumurra Estate (Stage 2). Their long term financial plan has budgeted for the sale of 3 blocks in 2016/2017 and 2017/2018, then 2 blocks per year thereafter. The subdivision consists of 38 lots and is being done in one stage.

I attach a plan of the proposed estate currently under construction (**Attachment Six**). The shaded blocks are those for which deposits have been received. The average sale price for these lots equates to \$58,572. Blocks 74-77 have been removed from sale for a possible aged care project into the future. That leaves a further 26 blocks for sale which, based on current sales and Council's pricing guide, would possibly average \$53,654 per block.

Contracts have exchanged and deposits have been paid for seven (7) lots, which have been sold off the plan. Providing these contracts complete, income in 2016/2017 will provide the budgeted revenue contained in the long term financial plan. Obviously, there is an inherent risk if the projected land sales in the LTFP do not eventuate.

The project was funded through a combination of General Fund, internal loan and the use of monies from the Plant Replacement Reserve through the delaying of two plant purchases. Refer to the Plant Replacement section of this report for further details.

Engineering Works Unit

Jerilderie Shire Council operates an engineering works unit, which has successfully delivered a range of projects over a number of years. These projects have included the manufacture of RFS trailers and trucks, construction of buildings for RFS/SES and undertaking significant works for the RMS.

The author's research has found that the work for the RMS whilst significant, in relation to the length of regional roads and state roads in the Jerilderie Shire, has over the past couple of years declined. Whilst, there is conjecture as to the reason for this, it has become evident from discussions with a number of other Councils that the issues around council mergers has impacted on the development of new RMS contracts. Jerilderie has certainly been in discussions with RMS regarding contracts for work on the Newell Highway, which, if successful, will provide an additional strong revenue stream. Jerilderie

will also potentially have a significant project in 2017/2018 that may see an extensive role as a project management, which again will provide additional revenues.

In order to balance the review, Murrumbidgee also undertakes work for the RMS. In terms of capability it is worthy to note the work it carried out after the 2012 Floods, which totalled more than \$7.5 million. Annually Jerilderie carries out more work for the RMS than Murrumbidgee however, there may be the possibility of increased work for the RMS on a regional basis for either of the merged entities. It should also be noted that Berrigan do not do work for the RMS.

Despite these factors, in preparing the financial modelling, I have excluded the above matters and only worked on moderate increases in RMS work for both organisations based on previous 2 years averaged, with a 5% growth factor.

PLANT REPLACEMENT

Jerilderie currently operate their Plant Replacement Reserve as a carryover reserve. In other words, the money that is transferred to this reserve is the balance of unexpended monies for plant purchases. This was a recommendation from their auditor. Jerilderie Shire Council has taken a decision this year to defer the purchase of 2 items of plant (Grader and a truck) and redirected the money (\$235,000) to their land development project. Their actual expenditure on plant replacement this financial year is \$600,000 net. In light of this approach, there will be no money going into the plant replacement reserve at the end of the 2015/2016 financial year and the balance of the reserve will be \$0.

A review of all plant owned by Jerilderie has been conducted and a full plant list is now provided at **Attachment Seven**. In addition I have attempted to split the plant based on requirements of maintaining the transport infrastructure North of Yanco Creek. This is only preliminary and obviously would form part of the negotiation for the North of Yanco Creek merger proposal and may be found at **Attachment Eight**.

As a result General Fund plant replacement is funded from revenues each year, as part of the budget process. Whilst this practice is unusual, Jerilderie has budgeted for all plant replacements over the next 10 years in their long term financial plan, refer to **Attachment Nine**.

INCOME SPLIT

I have reviewed the possible revenues pertaining to both merger proposals in relation to rates revenue and grant funding. This analysis can be found at **Attachment Ten.**

North of Yanco Creek - Rates and Grant Funding Summary

There are 250 assessments involved in this merger proposal, which in 2015/2016 yielded \$672,000 in rates. Jerilderie Shire currently has a Special Rate Variation in place which will see rates increase by 10% in 2016/2017 as they did in 2015/2016 yielding \$739,000.next financial year.

Based on the analysis of road lengths, this merger proposal will result in Murrumbidgee becoming responsible for 41% of Jerilderie's current total road network. As a result for the financial modelling it is assumed that Murrumbidgee will receive 41% of both the Roads to Recovery grant monies and Rural Local Roads grant, (which is a component of the Financial Assistance Grant).

The general component of the Financial Assistance Grant, for financial modelling purposes, has been split based on population, resulting in this merger proposal receiving 17% of these grant funds. In light of this the revenue from rates and grants for this merger proposal would be:

North of Yanco Creek - Rates and Grant Funding Summary

				<u>Rate Peg 2.5% after SRV</u>	
	<u>R2R</u>	<u>RLR</u>	<u>FAG</u>	<u>Rates (North of Yanco Creek)</u>	<u>TOTAL INCOME - North of Yanco Creek</u>
2016/2017	\$ 1,480,000.00	\$ 945,000.00	\$ 1,344,000.00	\$ 739,223.00	\$ 1,961,953.00
2017/2018	\$ 451,000.00	\$ 945,000.00	\$ 1,344,000.00	\$ 757,703.58	\$ 1,558,543.58
2018/2019	\$ 451,000.00	\$ 945,000.00	\$ 1,384,320.00	\$ 776,646.16	\$ 1,584,340.56
2019/2020	\$ 451,000.00	\$ 945,000.00	\$ 1,425,849.60	\$ 796,062.32	\$ 1,610,816.75
2020/2021	\$ 451,000.00	\$ 945,000.00	\$ 1,468,625.09	\$ 815,963.88	\$ 1,637,990.14

NB: TOTAL INCOME calculated to include distribution of grant funding in accordance with percentage of roads at 41% (R2R and RLR) and population at 17% (FAG).

Whole of Jerilderie Merger Proposal - Rates and Grant Funding Summary

In relation to this merger proposal, for Grants and Rates, the summary is as follows:

Whole of Jerilderie Merger - Rates and Grant Funding Summary

				Assumes Rate Pegging of 2.5% After 10% SRV 2016/2017	
	<u>R2R</u>	<u>RLR</u>	<u>FAG</u>	<u>Rating Whole of Jerilderie Shire</u>	<u>Whole of Shire</u>
2016/2017	\$ 1,480,000.00	\$ 945,000.00	\$ 1,344,000.00	\$ 2,039,400.00	\$ 5,808,400.00
2017/2018	\$ 451,000.00	\$ 945,000.00	\$ 1,344,000.00	\$ 2,090,385.00	\$ 4,830,385.00
2018/2019	\$ 451,000.00	\$ 945,000.00	\$ 1,384,320.00	\$ 2,142,644.63	\$ 4,922,964.63
2019/2020	\$ 451,000.00	\$ 945,000.00	\$ 1,425,849.60	\$ 2,196,210.74	\$ 5,018,060.34
2020/2021	\$ 451,000.00	\$ 945,000.00	\$ 1,468,625.09	\$ 2,251,116.01	\$ 5,115,741.10

Note: This excluded Fees and Annual Charges, Water, Sewer and Domestic Waste as these charges will only be relevant under the whole of Jerilderie merger proposal.

An analysis of land values and number of assessments has been undertaken by rate category. This work was done to provide a basis for the potential harmonisation of a compliant rating structure. This work may be found at **Attachment Eleven**.

OTHER FINANCIAL CONSIDERATIONS

Water Fund

The water fund is a business unit that is not governed by rate pegging. The water fund has operated with a series of operating deficits and whilst this fund is outside the scope of this review, it should be noted that financial modelling would indicate the need for a 5% increase year on year for five years for both water access and usage charges

Sewer Fund

The sewer fund is a business unit that is not governed by rate pegging. The sewer fund has small operating surpluses, however, financial modelling would indicate that from 2019/20 there is a need to increase sewer rates by 4% year on year for three years.

HUMAN RESOURCES

Murrumbidgee Shire Council has established numbers of 45 of which 12 (23%) are 55 years of age or over. The average length of service is 11 years. Two employees (4%) have over 30 years of service, with zero of these having more than 40 years of service. The Financial Statements for 2014/2015 show that the leave liability is \$734,000 with cash reserves of \$400,000 or 54% cash backed. There was a transfer to reserve of \$50,000 in 2014/2015 and \$50,000 in 2013/2014. The past 3 years show that generally annual leave liability is not increasing (entitlements are taken as they fall due). In 2014/2015 the LSL liability increased by 2.9%, which again reflects that employees are taking LSL.

Jerilderie Shire Council has a staff complement of 44 of which 22 (50%) are 55 years of age or over. The average length of service is 18 years. Nine employees (20%) have over 30 years of service, with five of these having more than 40 years of service. The Financial Statements for 2014/2015 show that the leave liability is \$2.038M with cash reserves of \$760,000 or 37% cash backed. There was a transfer to reserve of \$60,000 in 2014/2015 and \$100,000 in 2013/2014. The past 3 years show that generally annual leave liability is not increasing (entitlements are taken as they fall due). In 2014/2015 the LSL liability increased by 2.9%, which again reflects that employees are taking LSL.

North of Yanco Creek Proposal

There are no staff transfers to occur as a result of this merger proposal. As Murrumbidgee Shire will pick up an additional 433kms of road network, which is an approximate increase of over 70% over the current Murrumbidgee road network, for financial modelling purposes, an assumption has been made that an additional 7 (seven) outdoor staff will need to be employed. This is 70% of Murrumbidgee's current staff numbers utilised for road maintenance and construction.

Whole of Jerilderie

Whilst Jerilderie, currently has adequate cash backing of their employee leave liability, there are significant financial outlays to be made over the next five years. The table below is reflected in 2015/2016 dollars and entitlements as at March, 2016:

OUTLAYS	JERILDERIE			MURRUMBIDGEE		
	<u>LSL</u>	<u>A/Leave</u>		<u>LSL</u>	<u>A/Leave</u>	
30/06/2016	<u>\$ 117,485.93</u>	<u>\$ 6,697.00</u>				
30/06/2017	<u>\$ 232,854.90</u>	<u>\$ 55,674.00</u>				
30/06/2018	<u>\$ -</u>	<u>\$ -</u>		\$2179.60		
30/06/2019	<u>\$ 69,855.85</u>	<u>\$ 17,210.00</u>		\$11,267.86	\$8927.30	
30/06/2020	<u>\$ 148,987.97</u>	<u>\$ 106,247.00</u>				
Totals	<u>\$ 569,184.65</u>	<u>\$ 185,828.00</u>	<u>\$755,012.65</u>	<u>\$13,447.46</u>	<u>\$8,927.30</u>	<u>\$22,374.76</u>

This is of significant concern and risk. Examination of financial data indicates that the proposed transfer to reserve would go some way to maintaining a satisfactory cash backing of the remaining leave entitlements, although it is worth bearing in mind that Jerilderie's ELE liability is significantly reduced after Year 5 (2019/2020) due to a number of long term employees having retired in the first 5 years.

It should be noted that a minimum level of 25% cash backing is industry standard, however, the External Auditor for Jerilderie deems 30%. Regardless, there will have to be ongoing transfers to reserve in the vicinity of \$60,000/year for the first five years, to ensure maintenance of appropriate cash backing of leave entitlements.

Another issue identified as a result of the forensic audit, is that there will be a cost in harmonising the salary systems. There are differences in pay rates across a large variety of positions. This issue, is based on the matching where possible of position titles and not a full examination of roles and responsibilities. It is prudent to allow \$80,000 in the first year to cover the harmonisation costs and this has been included in the financial model and increased each year by the estimated award increases.

ASSUMPTIONS

North of Yanco Creek Merger Proposal

As previously indicated, there are no staff transfers to occur as a result of this merger proposal. As Murrumbidgee Shire will pick up an additional 433kms of road network, which is approximately an increase of over 70% over the current road network, for financial modelling purposes, an assumption has been made that an additional 7 (seven) outdoor staff will need to be employed. This is basically 2/3 of Murrumbidgee's current staff numbers utilised for road maintenance and construction.

I have assumed no change to buildings and assets. In relation to depreciation I have applied the depreciation modelling currently used at Murrumbidgee to all assets to provide consistency in approach. Only one depreciation methodology will be able to be used in the new entity, which is consistent against all asset classes.

OPERATING INCOME

OPERATING INCOME	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Rates – Ordinary	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Annual Charges	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
User Charges – Specific	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Fees & Charges – Statutory and Regulatory	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Fees & Charges – Other	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Interest & Investment Revenues – o/s Rates and Annual Charges	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Interest & Investment Revenues	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Revenues	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Grants – General Purpose (Untied)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Grants – Specific Purpose	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Contributions – General Purpose (Untied)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Contributions – Specific – Developer	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Contributions										
Operating Contributions – Specific – Other Contributions	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OPERATING EXPENDITURE										
Employee Costs – Salaries	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Employee Costs – Superannuation	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
Materials & Contracts	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Expenses – Insurance	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Other Expenses – Utilities	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Other Expenses - Other	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Specific assumptions are detailed below.

- Currently there are 6 Councillors on Murrumbidgee Shire Council, as it is proposed by legislative amendments that the number of Councillors needs to be an odd number, the model has worked on seven (7) councillors (at \$8000 per councillor per annum)
- Based on the analysis of road lengths, this merger proposal will result in Murrumbidgee becoming responsible for 41% of Jerilderie’s current total road network. As a result for the financial modelling it is assumed that Murrumbidgee will receive 41% of both the Roads to Recovery grant monies and Rural Local Roads grant, (which is a component of the Financial Assistance Grant).
- The general component of the Financial Assistance Grant, for financial modelling purposes, has been split based on population, resulting in this merger proposal receiving 17% of these grant funds.
- Materials and contracts – 90% of the whole, times 41% (percentage of road network) = 36.9%, say 37%.
- Interest and investment revenue – 36% of the whole based on 36% of rate revenue being raised in the area north of Yanco Creek.

Full Merger Proposal

Financial savings from the proposed full merger taking into account factors that should be considered when contemplating boundary changes, as per Section 263(3) and Section 218CA of the Local Government Act 1993.

It is assumed that there will be one forced redundancy at the executive level (General Manager Jerilderie) It is also assumed that any identified possible retirements in the information provided by both Councils, relating to Level 2 (Directors), will not be replaced at that level upon retirement. It has been assumed that all other positions, where retirement occurs will be replaced. This assumption removes any variation in modelling and at this stage removes any debate on operational staff and protects employment numbers.

I have assumed no change to buildings and assets. In relation to depreciation I have applied the depreciation modelling currently used at Murrumbidgee to all assets to provide consistency in approach. Only one depreciation methodology will be able to be used in the new entity, which is consistent against all asset classes.

OPERATING INCOME	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Rates – Ordinary	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Annual Charges	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
User Charges – Specific	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Fees & Charges – Statutory and Regulatory	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Fees & Charges – Other	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Interest & Investment Revenues – o/s Rates and Annual Charges	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Interest & Investment Revenues	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Revenues	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Grants – General Purpose (Untied)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Grants – Specific Purpose	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Contributions – General Purpose (Untied)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Contributions –	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Specific – Developer Contributions										
Operating Contributions – Specific – Other Contributions	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OPERATING EXPENDITURE										
Employee Costs – Salaries	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Employee Costs – Superannuation	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
Materials & Contracts	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Expenses – Insurance	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Other Expenses – Utilities	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
Other Expenses - Other	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Specific assumptions are detailed below.

- Executive level redundancies are savings generated by removing duplication. These estimates are based on assumed salary structures, but only apply to the General Manager.
- There are currently 13 councillors in both MSC and JSC. It is assumed that the merged entity would have seven councillors. This implies that there are savings from having six fewer councillors (at \$8000 per councillor per annum), which are shown in Other Expenses.
- Since it has been assumed that council offices and facilities at Murrumbidgee and Jerilderie remain, there are no explicit savings from building and asset rationalisations.
- Another issue identified as a result of the forensic audit, is that there will be a cost in harmonising the salary systems. There are differences in pay rates across a large variety of positions. This issue, is based on the matching where possible of position titles and not a full examination of roles and responsibilities. It is prudent to allow \$80,000 in the first year to cover the harmonisation costs and this has been included in the financial model
- there will have to be ongoing transfers to reserve in the vicinity of \$60,000/year for the first five years, to ensure maintenance of appropriate cash backing of leave entitlements.

CONCLUSIONS

From a financial perspective, both merger proposals are very similar, using the Fit for the Future benchmarks. The North of Yanco Creek Merger meets 6 out of 7 benchmarks, whilst the Whole of Jerilderie merger proposal meets all seven benchmarks. At an Income Statement level (Profit and Loss) the Operating Result before Capital Grants and Contributions, is significantly higher under the full Jerilderie merger proposal. Having said that, the merger North of Yanco Creek returns a higher Operating Performance Ratio than the whole merger proposal.

It should be noted that this modelling does not take into account any identified savings, through either Councils' Business Improvement Strategies, which were detailed in the submissions to IPART.

The financial analysis undertaken by KPMG for the Government in relation to the merger proposal North of Yanco Creek, is fundamentally flawed. They have assumed that all revenues and expenses would be split 50/50, which is incorrect at all levels. Assets, liabilities, revenues and grants will NOT be split 50/50 as the population and asset base under this proposal actually needed to be correctly attributed.

Finally, the modelling conducted, has specifically excluded the \$10M Stronger Communities Funding, which is to be spent on capital. Neither merger proposal requires the investment of any of these funds to meet the financial benchmarks.

List of Attachments

Attachment One: IPART Financial Benchmark Assessment Methodology.

Attachment Two: Summary of the road infrastructure split by category

Attachment Three: Full list of roads and condition ratings for north of Yanco Creek.

Attachment Four: Full list of bridges and condition ratings for **north of Yanco Creek**.

Attachment Five: Full list of bridges and condition ratings for **south of Yanco Creek**

Attachment Six: Plan of the proposed Wunnamurra Estate currently under construction.

Attachment Seven: List of plant owned by Jerilderie

Attachment Eight: Preliminary Plant split for requirements of maintaining the transport infrastructure North of Yanco Creek.

Attachment Nine: Jerilderie Plant replacements over the next 10 years from their long term financial plan

Attachment Ten: Possible Revenue from Merger Proposals

Attachment Eleven: Analysis of land values and number of assessments

Attachment One: IPART Financial Benchmark Assessment Methodology.

Table 1.1 Fit for the Future Criteria and Measures

Criteria and measure	Definition	Benchmark
1. Sustainability		
Operating Performance Ratio	$\frac{\text{Net continuing operating result (excl capital grants and contributions)}}{\text{Total continuing operating revenue (excl capital grants and contributions)}}$	Greater or equal to break-even average over 3 years
Own Source Revenue Ratio	$\frac{\text{Total continuing operating revenue (excl all grants and contributions)}}{\text{Total continuing operating revenue (incl capital grants and contributions)}}$	Greater than 60% average over 3 years
Building and Asset Renewal Ratio	$\frac{\text{Asset renewals (building and infrastructure)}}{\text{Depreciation, amortisation and impairment (building and infrastructure)}}$	Greater than 100% average over 3 years
2. Effective infrastructure and service management		
Infrastructure Backlog Ratio	$\frac{\text{Estimated cost to bring assets to satisfactory condition}}{\text{Total (WDV) of infrastructure, buildings, other structures, depreciable land, and improvement assets}}$	Less than 2%
Asset Maintenance Ratio	$\frac{\text{Actual asset maintenance}}{\text{Required asset maintenance}}$	Greater than 100% average over 3 years
Debt Service Ratio	$\frac{\text{Cost of debt service (interest expense and principal repayments)}}{\text{Total continuing operating revenue (excl capital grants and contributions)}}$	Greater than 0% but less than or equal to 20% average over 3 years
3. Efficiency		
Real Operating Expenditure	$\frac{\text{Operating expenditure}}{\text{Population}}$	A decrease in Real Operating Expenditure per capita over time

Note: WDV = written down value.

Source: OLG, *Fit for the Future Guidance material – Completing Template 3: Rural Council Proposal*, January 2015, p 15.

Attachment Two: Summary of the road infrastructure split by category

	Rep Value at 1/7/15	Accum Depn	WDV at 30/6/15	Depreciation to 30/6/16	Replacement Cost at 30/6/16	Accumulated Depn to 30/6/16	WDV as at 30/6/16	Length	%		
Regional Roads-											
Murrumbidgee	35,941,234.71	-5,563,511.96	30,377,722.75	33,096.41	3,569,529.50	863,737.45	2,705,792.05	10,685.50	10.78449846	11%	
Regional Roads-				315,576.22	32,371,705.19	5,695,946.99	26,675,758.20	88,396.53	89.21550154	89%	
Berrigan											
Sealed Rural Roads -											
Murrumbidgee	83,294,256.01	-10,501,619.70	72,792,636.31	318,324.49	35,170,615.27	7,398,209.90	27,772,405.37	118,027.11	40.53853929	41%	
Sealed Rural Roads -				448,653.23	48,098,623.27	10,475,433.10	37,623,190.17	173,120.80	59.46146071	59%	
Berrigan											
Unsealed Rural Roads -											
Murrumbidgee	25,429,598.01	-1,003,605.03	24,425,992.98	114,574.07	10,431,719.75	551,980.88	9,879,738.86	305,137.25	46.66730947	47%	
Unsealed Rural Roads -				172,728.80	14,997,878.40	921,103.72	14,076,774.68	348,719.28	53.33269053	53%	
Berrigan											
Urban Roads -											
Berrigan	6,740,359.84	-937,845.02	5,802,514.82	80,300.11	6,730,334.98	1,800,504.90	4,929,830.09	22,377.32	100	100%	
Bridges -											
Murrumbidgee	5,783,235.10	-3,238,215.69	2,545,019.41	10,849.26	1,627,388.66	568,380.64	1,059,008.02				
Bridges - Berrigan				27,475.89	4,121,383.35	1,145,820.01	2,975,563.34				
Footpaths - Berrigan	1,606,495.85	-242,720.51	1,363,775.33	20,748.77	1,606,495.83	184,906.94	1,421,588.89		423,164.36		
Kerb & Gutter -											
Berrigan	2,478,346.77	-859,628.69	1,618,718.07	25,200.67	2,520,066.72	653,065.48	1,867,001.24		945,004.44		
Other Roads											
Infrastructure -											
Berrigan	369,732.14	-120,740.75	248,991.39	18,798.88	369,732.14	139,539.62	230,192.52		0.44779087		
	161,643,258.42	-22,467,887.35	139,175,371.07	1,586,326.78	161,615,473.07	30,398,629.63	131,216,843.43	1,066,463.79			
Murrumbidgee				476,844.22	50,799,253.18	9,382,308.88	41,416,944.30	433,849.86		40.6811618	41
Berrigan				1,109,482.56	110,816,219.89	21,016,320.76	89,799,899.13	632,613.93		59.3188382	59
				1,586,326.78	161,615,473.07	30,398,629.63	131,216,843.43	1,066,463.79			
				29%	31%	29%	32%	41%			

Attachment Three: Full list of roads and condition ratings for north of Yanco Creek.

Asset Type	Asset SubType	Asset Class	Council	Road Name	Road Dept ID	Area	Install Year	Condition	Depreciation 30/6/16	Rep Cost at 30/6/16	WDV as at 30/6/16
REGIONAL	FORMATION None	Formation	Murrumbidgee	MR596	Regional	33841.1	1970	1	0.00	236,887.70	236,887.70
REGIONAL	SUB BASE	Pavement	Murrumbidgee	MR596	Regional	33841.1	1970	2	0.00	270,728.80	270,728.80
REGIONAL	BASE	Pavement	Murrumbidgee	MR596	Regional	33841.1	1970	2	5,076.17	507,616.50	279,189.08
REGIONAL	WEARING SURFACE	Seal	Murrumbidgee	MR596	Regional	20981.48	2006	2	5,245.37	104,907.40	57,699.07
REGIONAL	FORMATION None	Formation	Murrumbidgee	MR596	Regional	10980.86	1976	1	0.00	76,866.02	76,866.02
REGIONAL	SUB BASE	Pavement	Murrumbidgee	MR596	Regional	10980.86	1976	2	0.00	87,846.88	87,846.88
REGIONAL	BASE	Pavement	Murrumbidgee	MR596	Regional	10980.86	1976	2	1,647.13	164,712.90	100,474.87
REGIONAL	WEARING SURFACE	Seal	Murrumbidgee	MR596	Regional	7986.08	2009	2	2,218.36	39,930.40	26,620.27
REGIONAL	FORMATION None	Formation	Murrumbidgee	MR596	Regional	63031.3	1974	1	0.00	441,219.10	441,219.10
REGIONAL	SUB BASE	Pavement	Murrumbidgee	MR596	Regional	63031.3	1974	2	0.00	504,250.40	504,250.40
REGIONAL	BASE	Pavement	Murrumbidgee	MR596	Regional	63031.3	1974	2	9,454.70	945,469.50	557,827.01
REGIONAL	WEARING SURFACE	Seal	Murrumbidgee	MR596	Regional	37818.78	2012	2	9,454.70	189,093.90	66,182.87
RESIDENT	FORMATION None	Formation	Murrumbidgee	BRIDGE RD	Sealed	20049.1	1978	2	0.00	140,343.70	140,343.70
	SUB BASE	Pavement	Murrumbidgee	BRIDGE RD	Sealed	20049.1	1978	2	0.00	160,392.80	160,392.80
RESIDENT	BASE	Pavement	Murrumbidgee	BRIDGE RD	Sealed	20049.1	1978	2	2,405.89	240,589.20	151,571.20
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	BRIDGE RD	Sealed	12029.46	1994	3	3,007.37	60,147.30	12,029.46
RESIDENT	FORMATION None	Formation	Murrumbidgee	CADELL RD	Sealed	40054.1	1978	2	0.00	280,378.70	280,378.70
	SUB BASE	Pavement	Murrumbidgee	CADELL RD	Sealed	40054.1	1978	2	0.00	320,432.80	320,432.80
RESIDENT	BASE	Pavement	Murrumbidgee	CADELL RD	Sealed	40054.1	1978	2	4,806.49	480,649.20	293,196.01
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	CADELL RD	Sealed	24032.46	1994	4	6,008.12	120,162.30	-6,008.12
RESIDENT	FORMATION None	Formation	Murrumbidgee	CADELL RD	Sealed	103546.2	1978	2	0.00	724,823.40	724,823.40
	SUB BASE	Pavement	Murrumbidgee	CADELL RD	Sealed	103546.2	1978	2	0.00	828,369.60	828,369.60
RESIDENT	BASE	Pavement	Murrumbidgee	CADELL RD	Sealed	103546.2	1978	2	12,425.54	1,242,554.40	757,958.18

RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	CADELL RD	Sealed	62127.72	1993	4	15,531.93	310,638.60	-31,063.86
RESIDENT	FORMATION None	Formation	Murrumbidgee	CADELL RD	Sealed	30546.7	1978	2	0.00	213,826.90	213,826.90
	SUB BASE	Pavement	Murrumbidgee	CADELL RD	Sealed	30546.7	1978	2	0.00	244,373.60	244,373.60
RESIDENT	BASE	Pavement	Murrumbidgee	CADELL RD	Sealed	30546.7	1978	2	3,665.60	366,560.40	230,933.05
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	CADELL RD	Sealed	18328.02	1992	4	4,582.01	91,640.10	-13,746.02
RESIDENT	FORMATION None	Formation	Murrumbidgee	FAIRLIE GRANGE RD	Sealed	74303.46	1978	2	0.00	520,124.22	520,124.22
	SUB BASE	Pavement	Murrumbidgee	FAIRLIE GRANGE RD	Sealed	74303.46	1978	2	0.00	594,427.68	594,427.68
RESIDENT	BASE	Pavement	Murrumbidgee	FAIRLIE GRANGE RD	Sealed	74303.46	1978	2	8,916.42	891,641.52	561,734.16
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	FAIRLIE GRANGE RD	Sealed	44582.08	2003	3	11,145.52	222,910.40	89,164.16
RESIDENT	FORMATION None	Formation	Murrumbidgee	FOUR CORNERS RD	Sealed	59605.1	1978	2	0.00	417,235.70	417,235.70
	SUB BASE	Pavement	Murrumbidgee	FOUR CORNERS RD	Sealed	59605.1	1978	2	0.00	476,840.80	476,840.80
RESIDENT	BASE	Pavement	Murrumbidgee	FOUR CORNERS RD	Sealed	59605.1	1978	2	7,152.61	715,261.20	450,614.56
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	FOUR CORNERS RD	Sealed	35763.06	2003	1	8,940.77	178,815.30	71,526.12
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	40500.43	1978	2	0.00	283,503.01	283,503.01
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	40500.43	1978	2	0.00	324,003.44	324,003.44
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	40500.43	1978	2	4,860.05	486,005.16	306,183.25
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	24617.91	2007	2	6,154.48	123,089.55	73,853.73
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	40871.91	1978	2	0.00	286,103.37	286,103.37
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	40871.91	1978	2	0.00	326,975.28	326,975.28
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	40871.91	1978	2	4,904.63	490,462.92	308,991.64
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	24843.71	1997	2	6,210.93	124,218.55	12,421.86
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	66550.51	1978	2	0.00	465,853.57	465,853.57
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	66550.51	1978	2	0.00	532,404.08	532,404.08
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	66550.51	1978	2	7,986.06	798,606.12	503,121.86

RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	36840.46	1992	2	9,210.12	184,202.30	-27,630.35
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	12799.7	1978	2	0.00	89,597.90	89,597.90
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	12799.7	1978	2	0.00	102,397.60	102,397.60
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	12799.7	1978	2	1,535.96	153,596.40	96,765.73
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	7085.55	1994	2	1,771.39	35,427.75	-1,771.39
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	40289.5	1978	2	0.00	282,026.50	282,026.50
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	40289.5	1978	1	0.00	322,316.00	322,316.00
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	40289.5	1978	2	4,834.74	483,474.00	304,588.62
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	23320.5	1995	2	5,830.13	116,602.50	0.00
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	42941.4	1978	2	0.00	300,589.80	300,589.80
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	42941.4	1978	2	0.00	343,531.20	343,531.20
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	42941.4	1978	2	5,152.97	515,296.80	324,636.98
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	20764.84	2007	2	5,191.21	103,824.20	62,294.52
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	47552.11	1978	2	0.00	332,864.77	332,864.77
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	47552.11	1978	2	0.00	380,416.88	380,416.88
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	47552.11	1978	2	5,706.25	570,625.32	359,493.95
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	29085.27	2001	2	7,271.32	145,426.35	43,627.91
RESIDENT	FORMATION None	Formation	Murrumbidgee	GILBERT RD	Sealed	43886.04	2001	2	0.00	307,202.28	307,202.28
	SUB BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	43886.04	2001	2	0.00	351,088.32	351,088.32
RESIDENT	BASE	Pavement	Murrumbidgee	GILBERT RD	Sealed	43886.04	2001	2	5,266.32	526,632.48	452,903.93
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GILBERT RD	Sealed	27927.48	2001	2	6,981.87	139,637.40	41,891.22
RESIDENT	FORMATION None	Formation	Murrumbidgee	GRAHAM RD	Sealed	26989.6	2000	2	0.00	188,927.20	188,927.20
	SUB BASE	Pavement	Murrumbidgee	GRAHAM RD	Sealed	26989.6	2000	2	0.00	215,916.80	215,916.80
RESIDENT	BASE	Pavement	Murrumbidgee	GRAHAM RD	Sealed	26989.6	2000	2	3,238.75	323,875.20	275,293.92
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GRAHAM RD	Sealed	16733.55	2001	3	4,183.39	83,667.75	25,100.33
RESIDENT	FORMATION None	Formation	Murrumbidgee	GRAHAM RD	Sealed	30452.42	1978	2	0.00	213,166.94	213,166.94

	SUB BASE	Pavement	Murrumbidgee	GRAHAM RD	Sealed	30452.42	1978	2	0.00	243,619.36	243,619.36
RESIDENT	BASE	Pavement	Murrumbidgee	GRAHAM RD	Sealed	30452.42	1978	2	3,654.29	365,429.04	230,220.30
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	GRAHAM RD	Sealed	18022.86	2014	3	4,505.72	90,114.30	85,608.59
RESIDENT	FORMATION None	Formation	Murrumbidgee	HANNABUS RD	Sealed	44816.9	1970	2	0.00	313,718.30	313,718.30
	SUB BASE	Pavement	Murrumbidgee	HANNABUS RD	Sealed	44816.9	1970	2	0.00	358,535.20	358,535.20
RESIDENT	BASE	Pavement	Murrumbidgee	HANNABUS RD	Sealed	44816.9	1970	2	5,378.03	537,802.80	295,791.54
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	HANNABUS RD	Sealed	26890.14	2003	2	6,722.54	134,450.70	53,780.28
RESIDENT	FORMATION None	Formation	Murrumbidgee	HARDY RD	Sealed	25593.6	1978	2	0.00	179,155.20	179,155.20
	SUB BASE	Pavement	Murrumbidgee	HARDY RD	Sealed	25593.6	1978	2	0.00	204,748.80	204,748.80
RESIDENT	BASE	Pavement	Murrumbidgee	HARDY RD	Sealed	25593.6	1978	2	3,071.23	307,123.20	193,487.62
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	HARDY RD	Sealed	15356.16	1999	2	3,839.04	76,780.80	15,356.16
RESIDENT	FORMATION None	Formation	Murrumbidgee	HUTCHINGS RD	Sealed	102524.9	1978	2	0.00	717,674.30	717,674.30
	SUB BASE	Pavement	Murrumbidgee	HUTCHINGS RD	Sealed	102524.9	2014	1	0.00	820,199.20	820,199.20
RESIDENT	BASE	Pavement	Murrumbidgee	HUTCHINGS RD	Sealed	102524.9	2014	1	12,302.99	1,230,298.80	775,088.24
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	HUTCHINGS RD	Sealed	61514.94	2014	1	15,378.74	307,574.70	276,817.23
RESIDENT	FORMATION None	Formation	Murrumbidgee	LLOYD RD	Sealed	23159.67	1978	2	0.00	162,117.69	162,117.69
	SUB BASE	Pavement	Murrumbidgee	LLOYD RD	Sealed	23159.67	1978	3	0.00	185,277.36	185,277.36
RESIDENT	BASE	Pavement	Murrumbidgee	LLOYD RD	Sealed	23159.67	1978	3	2,779.16	277,916.04	175,087.11
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	LLOYD RD	Sealed	13408.23	2004	3	3,352.06	67,041.15	30,168.52
RESIDENT	FORMATION None	Formation	Murrumbidgee	LLOYD RD	Sealed	30317.63	1978	2	0.00	212,223.41	212,223.41
	SUB BASE	Pavement	Murrumbidgee	LLOYD RD	Sealed	30317.63	1978	3	0.00	242,541.04	242,541.04
RESIDENT	BASE	Pavement	Murrumbidgee	LLOYD RD	Sealed	30317.63	1978	3	3,638.12	363,811.56	229,201.28
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	LLOYD RD	Sealed	17552.31	2015	3	4,388.08	87,761.55	83,373.47
RESIDENT	FORMATION None	Formation	Murrumbidgee	McDONALD RD	Sealed	40011.6	1978	2	0.00	280,081.20	280,081.20
	SUB BASE	Pavement	Murrumbidgee	McDONALD	Sealed	40011.6	1978	2	0.00	320,092.80	320,092.80

				RD							
RESIDENT	BASE	Pavement	Murrumbidgee	McDONALD RD	Sealed	40011.6	1978	2	4,801.39	480,139.20	302,487.70
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	McDONALD RD	Sealed	24006.96	1994	2	6,001.74	120,034.80	-6,001.74
RESIDENT	FORMATION None	Formation	Murrumbidgee	McDONALDS RD	Sealed	26302.76	1978	2	0.00	184,119.32	184,119.32
	SUB BASE	Pavement	Murrumbidgee	McDONALDS RD	Sealed	26302.76	2012	2	0.00	210,422.08	210,422.08
RESIDENT	BASE	Pavement	Murrumbidgee	McDONALDS RD	Sealed	26302.76	2012	2	3,156.33	315,633.12	306,164.13
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	McDONALDS RD	Sealed	17073.72	2013	2	4,268.43	85,368.60	76,831.74
RESIDENT	FORMATION None	Formation	Murrumbidgee	McDONALD RD	Sealed	48487.96	1978	2	0.00	339,415.72	339,415.72
	SUB BASE	Pavement	Murrumbidgee	McDONALD RD	Sealed	48487.96	1978	2	0.00	387,903.68	387,903.68
RESIDENT	BASE	Pavement	Murrumbidgee	McDONALD RD	Sealed	48487.96	1978	2	5,818.56	581,855.52	366,568.98
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	McDONALD RD	Sealed	31474.64	2009	2	7,868.66	157,373.20	110,161.24
RESIDENT	FORMATION None	Formation	Murrumbidgee	THURROWA RD	Sealed	25854.35	1978	2	0.00	180,980.45	180,980.45
	SUB BASE	Pavement	Murrumbidgee	THURROWA RD	Sealed	25854.35	1978	2	0.00	206,834.80	206,834.80
RESIDENT	BASE	Pavement	Murrumbidgee	THURROWA RD	Sealed	25854.35	1978	2	3,102.52	310,252.20	195,458.89
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	THURROWA RD	Sealed	15715.39	1995	1	3,928.85	78,576.95	0.00
RESIDENT	FORMATION None	Formation	Murrumbidgee	WILSON RD	Sealed	68907.28	1978	2	0.00	482,350.96	482,350.96
	SUB BASE	Pavement	Murrumbidgee	WILSON RD	Sealed	68907.28	1978	2	0.00	551,258.24	551,258.24
RESIDENT	BASE	Pavement	Murrumbidgee	WILSON RD	Sealed	68907.28	1978	2	8,268.87	826,887.36	520,939.04
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	WILSON RD	Sealed	51680.46	1999	1	12,920.12	258,402.30	51,680.46
RESIDENT	FORMATION None	Formation	Murrumbidgee	WILSON RD	Sealed	13984.48	1978	2	0.00	97,891.36	97,891.36
	SUB BASE	Pavement	Murrumbidgee	WILSON RD	Sealed	13984.48	1978	2	0.00	111,875.84	111,875.84
RESIDENT	BASE	Pavement	Murrumbidgee	WILSON RD	Sealed	13984.48	1978	2	1,678.14	167,813.76	105,722.67
RESIDENT	WEARING SURFACE	Seal	Murrumbidgee	WILSON RD	Sealed	10488.36	1997	1	2,622.09	52,441.80	5,244.18

RESIDENT	FORMATION None	Formation	Murrumbidgee	BOEREMA RD	Unsealed Gravel	8897.04	1978	2	0.00	62,279.28	62,279.28
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	BOEREMA RD	Unsealed Gravel	8897.04	2007	2	889.70	13,345.56	6,227.93
RESIDENT	FORMATION None	Formation	Murrumbidgee	BOYD LANE	Unsealed Gravel	37388.68	1978	2	0.00	261,720.76	261,720.76
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	BOYD LANE	Unsealed Gravel	37388.68	2015	2	3,738.87	56,083.02	52,344.15
RESIDENT	FORMATION None	Formation	Murrumbidgee	BROOME RD	Unsealed Gravel	7466.01	1978	2	0.00	52,262.07	52,262.07
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	BROOME RD	Unsealed Gravel	7466.01	2005	3	746.60	11,199.02	3,733.01
RESIDENT	FORMATION None	Formation	Murrumbidgee	BUNDURE RD	Unsealed Gravel	56076.8	1978	3	0.00	392,537.60	392,537.60
RESIDENT	PAVEMENT - GRAVEL None	Pavement	Murrumbidgee	BUNDURE RD	Unsealed Gravel				0.00	0.00	0.00
FORMED	FORMATION None	Formation	Murrumbidgee	CARNELL RD	Unsealed	2146.47	1974	2	0.00	15,025.29	15,025.29
	GRAVEL BASE	Pavement	Murrumbidgee	CARNELL RD	Unsealed	2146.47	1995	2	214.65	3,219.71	-1,073.24
RESIDENT	FORMATION None	Formation	Murrumbidgee	CARROLL RD	Unsealed Gravel	6250.28	1978	2	0.00	43,751.96	43,751.96
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	CARROLL RD	Unsealed Gravel	6250.28	2005	2	625.03	9,375.42	3,125.14
RESIDENT	FORMATION None	Formation	Murrumbidgee	CROCKETT RD	Unsealed Gravel	17564.28	1978	2	0.00	122,949.96	122,949.96
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	CROCKETT RD	Unsealed Gravel	17564.28	2015	1	1,756.43	26,346.42	24,589.99
FORMED	FORMATION None	Formation	Murrumbidgee	CROCKETT RD	Unsealed	4622.52	1978	2	0.00	32,357.64	32,357.64
RESIDENT	FORMATION None	Formation	Murrumbidgee	CROSBY RD	Unsealed Gravel	15691.64	1978	2	0.00	109,841.48	109,841.48
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	CROSBY RD	Unsealed Gravel	15691.64	2005	2	1,569.16	23,537.46	7,845.82
RESIDENT	FORMATION None	Formation	Murrumbidgee	DESAILLY RD	Unsealed Gravel	23983.04	1978	2	0.00	167,881.28	167,881.28
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	DESAILLY RD	Unsealed Gravel	23983.04	2008	1	3,197.74	47,966.08	25,581.91
RESIDENT	FORMATION None	Formation	Murrumbidgee	ELAROO RD	Unsealed Gravel	34823.72	1978	2	0.00	243,766.04	243,766.04
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	ELAROO RD	Unsealed Gravel	34823.72	2014	2	3,482.37	52,235.58	48,753.21
RESIDENT	FORMATION None	Formation	Murrumbidgee	FERNBANK RD	Unsealed Gravel	72489.28	1978	2	0.00	507,424.96	507,424.96
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	FERNBANK RD	Unsealed Gravel	72489.28	2005	2	7,248.93	108,733.92	36,244.64

RESIDENT	FORMATION None	Formation	Murrumbidgee	FIELD RD	Unsealed Gravel	20347.96	1978	2	0.00	142,435.72	142,435.72
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	FIELD RD	Unsealed Gravel	20347.96	2007	1	2,713.06	40,695.92	32,556.74
RESIDENT	FORMATION None	Formation	Murrumbidgee	FOUR CORNERS RD	Unsealed Gravel	30322.85	1978	2	0.00	212,259.95	212,259.95
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	FOUR CORNERS RD	Unsealed Gravel	30322.85	2006	2	3,032.29	45,484.28	18,193.71
RESIDENT	FORMATION None	Formation	Murrumbidgee	FRASER RD	Unsealed Gravel	1801.16	1978	2	0.00	12,608.12	12,608.12
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	FRASER RD	Unsealed Gravel	1801.16	2005	2	180.12	2,701.74	900.58
RESIDENT	FORMATION None	Formation	Murrumbidgee	GALA VALE RD	Unsealed Gravel	12665.56	1978	2	0.00	88,658.92	88,658.92
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	GALA VALE RD	Unsealed Gravel	12665.56	2005	3	1,266.56	18,998.34	6,332.78
RESIDENT	FORMATION None	Formation	Murrumbidgee	GLENN RD	Unsealed Gravel	26782.64	1978	2	0.00	187,478.48	187,478.48
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	GLENN RD	Unsealed Gravel	26782.64	2013	2	2,678.26	40,173.96	34,817.43
RESIDENT	FORMATION None	Formation	Murrumbidgee	GRAHAM RD	Unsealed Gravel	25721.88	1978	2	0.00	180,053.16	180,053.16
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	GRAHAM RD	Unsealed Gravel	25721.88	2007	3	2,572.19	38,582.82	18,005.32
RESIDENT	FORMATION None	Formation	Murrumbidgee	GRAHAM RD	Unsealed Gravel	34638.28	1978	2	0.00	242,467.96	242,467.96
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	GRAHAM RD	Unsealed Gravel	34638.28	2011	2	4,618.44	69,276.56	50,802.81
RESIDENT	FORMATION None	Formation	Murrumbidgee	HANNABUS RD	Unsealed Gravel	4189.5	1978	2	0.00	29,326.50	29,326.50
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	HANNABUS RD	Unsealed Gravel	4189.5	2013	2	418.95	6,284.25	5,446.35
RESIDENT	FORMATION None	Formation	Murrumbidgee	HARDY RD	Unsealed Gravel	14426.44	1978	2	0.00	100,985.08	100,985.08
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	HARDY RD	Unsealed Gravel	14426.44	2006	2	1,442.64	21,639.66	8,655.86
RESIDENT	FORMATION None	Formation	Murrumbidgee	HUNTER RD	Unsealed Gravel	18410.28	1978	2	0.00	128,871.96	128,871.96
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	HUNTER RD	Unsealed Gravel	18410.28	2013	1	2,454.70	36,820.56	31,911.15
RESIDENT	FORMATION None	Formation	Murrumbidgee	JERRYS LANE	Unsealed Gravel	32544.87	1978	2	0.00	227,814.09	227,814.09
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	JERRYS LANE	Unsealed Gravel	32544.87	2014	3	3,254.49	48,817.31	45,562.82
FORMED	FORMATION None	Formation	Murrumbidgee	JERRYS LANE	Unsealed	31081.83	1978	3	0.00	217,572.81	217,572.81

RESIDENT	FORMATION None	Formation	Murrumbidgee	KERSLAKE RD	Unsealed Gravel	4661.68	1978	2	0.00	32,631.76	32,631.76
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	KERSLAKE RD	Unsealed Gravel	4661.68	2005	2	466.17	6,992.52	2,330.84
FORMED	FORMATION None	Formation	Murrumbidgee	KULKI RD	Unsealed	30969.8	1978	3	0.00	216,788.60	216,788.60
RESIDENT	FORMATION None	Formation	Murrumbidgee	LEONARD RD	Unsealed Gravel	39920	1978	2	0.00	279,440.00	279,440.00
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	LEONARD RD	Unsealed Gravel	39920	2007	2	5,322.67	79,840.00	37,258.67
RESIDENT	FORMATION None	Formation	Murrumbidgee	LIDDLE LANE	Unsealed Gravel	76061.8	1978	2	0.00	532,432.60	532,432.60
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	LIDDLE LANE	Unsealed Gravel	76061.8	2014	2	7,606.18	114,092.70	106,486.52
RESIDENT	FORMATION None	Formation	Murrumbidgee	LUCAS RD	Unsealed Gravel	4144.44	1978	2	0.00	29,011.08	29,011.08
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	LUCAS RD	Unsealed Gravel	4144.44	2005	2	414.44	6,216.66	2,072.22
RESIDENT	FORMATION None	Formation	Murrumbidgee	MABINS WELL RD	Unsealed Gravel	8866.8	1978	1	0.00	62,067.60	62,067.60
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	MABINS WELL RD	Unsealed Gravel	8866.8	2013	2	886.68	13,300.20	11,526.84
RESIDENT	FORMATION None	Formation	Murrumbidgee	McDONALD RD	Unsealed Gravel	31946.32	1978	2	0.00	223,624.24	223,624.24
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	McDONALD RD	Unsealed Gravel	31946.32	2008	2	3,194.63	47,919.48	25,557.06
RESIDENT	FORMATION None	Formation	Murrumbidgee	McLARTY RD	Unsealed Gravel	29200.52	1978	2	0.00	204,403.64	204,403.64
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	McLARTY RD	Unsealed Gravel	29200.52	2010	2	3,893.40	58,401.04	38,934.03
RESIDENT	FORMATION None	Formation	Murrumbidgee	McLENNONS BORE RD	Unsealed Gravel	84569.55	1978	2	0.00	591,986.85	591,986.85
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	McLENNONS BORE RD	Unsealed Gravel	84569.55	2010	1	11,275.94	169,139.10	169,139.10
FORMED	FORMATION None	Formation	Murrumbidgee	McLENNONS BORE RD	Unsealed	19780.88	1978	2	0.00	138,466.16	138,466.16
RESIDENT	FORMATION None	Formation	Murrumbidgee	MERCER RD	Unsealed Gravel	3211.2	1978	2	0.00	22,478.40	22,478.40
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	MERCER RD	Unsealed Gravel	3211.2	2005	2	321.12	4,816.80	1,605.60
RESIDENT	FORMATION None	Formation	Murrumbidgee	MILTHORPES LANE	Unsealed Gravel	20053.4	1978	2	0.00	140,373.80	140,373.80
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	MILTHORPES LANE	Unsealed Gravel	20053.4	2005	2	2,005.34	30,080.10	10,026.70

FORMED	FORMATION None	Formation	Murrumbidgee	MILTHORPES LANE	Unsealed	6565.5	1978	3	0.00	45,958.50	45,958.50	
RESIDENT	FORMATION None	Formation	Murrumbidgee	MOONBRIA LANE	Unsealed Gravel		18935.48	1978	2	0.00	132,548.36	132,548.36
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	MOONBRIA LANE	Unsealed Gravel		18935.48	2013	2	1,893.55	28,403.22	24,616.12
RESIDENT	FORMATION None	Formation	Murrumbidgee	OAKVALE RD	Unsealed Gravel		4807.08	1978	2	0.00	33,649.56	33,649.56
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	OAKVALE RD	Unsealed Gravel		4807.08	2005	3	480.71	7,210.62	2,403.54
RESIDENT	FORMATION None	Formation	Murrumbidgee	PEET RD	Unsealed Gravel		3829.76	1978	2	0.00	26,808.32	26,808.32
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	PEET RD	Unsealed Gravel		3829.76	2014	2	382.98	5,744.64	5,361.66
FORMED	FORMATION None	Formation	Murrumbidgee	PRESTON RD	Unsealed	7589.89	1970	2	0.00	53,129.23	53,129.23	
	GRAVEL BASE	Pavement	Murrumbidgee	PRESTON RD	Unsealed	7589.89	2014	2	758.99	11,384.84	10,625.85	
RESIDENT	FORMATION None	Formation	Murrumbidgee	PUGSLEY RD	Unsealed Gravel		13831.16	1978	2	0.00	96,818.12	96,818.12
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	PUGSLEY RD	Unsealed Gravel		13831.16	2007	1	1,844.15	27,662.32	12,909.08
RESIDENT	FORMATION None	Formation	Murrumbidgee	ROGART RD	Unsealed Gravel		12243.72	1978	2	0.00	85,706.04	85,706.04
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	ROGART RD	Unsealed Gravel		12243.72	2011	2	1,224.37	18,365.58	13,468.09
RESIDENT	FORMATION None	Formation	Murrumbidgee	SADLIER RD	Unsealed Gravel		3064.52	1978	2	0.00	21,451.64	21,451.64
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	SADLIER RD	Unsealed Gravel		3064.52	2005	2	306.45	4,596.78	1,532.26
FORMED	FORMATION None	Formation	Murrumbidgee	SLOANE RD	Unsealed	9073.15	1971	2	0.00	63,512.05	63,512.05	
RESIDENT	FORMATION None	Formation	Murrumbidgee	STUDPARK NORTH RD	Unsealed Gravel		26634.68	1978	2	0.00	186,442.76	186,442.76
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	STUDPARK NORTH RD	Unsealed Gravel		26634.68	2013	2	2,663.47	39,952.02	34,625.08
FORMED	FORMATION None	Formation	Murrumbidgee	STUD PARK NORTH RD	Unsealed	24285.03	1970	4	0.00	169,995.21	169,995.21	
FORMED	FORMATION None	Formation	Murrumbidgee	SUNNYSIDE LN	Unsealed	15902	1970	3	0.00	111,314.00	111,314.00	
RESIDENT	FORMATION None	Formation	Murrumbidgee	THURROWA RD	Unsealed Gravel		67847.76	1978	2	0.00	474,934.32	474,934.32
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	THURROWA RD	Unsealed Gravel		67847.76	2011	2	6,784.78	101,771.64	74,632.54
RESIDENT	FORMATION None	Formation	Murrumbidgee	VENESS RD	Unsealed Gravel		5038.6	1978	2	0.00	35,270.20	35,270.20

RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	VENESS RD	Unsealed Gravel		5038.6	2015	2	503.86	7,557.90	7,557.90
	FORMATION None	Formation	Murrumbidgee	WHITE WATER HOLES RD	Unsealed	6750	1965	4	0.00	47,250.00	47,250.00	
RESIDENT	FORMATION None	Formation	Murrumbidgee	WILSON RD	Unsealed Gravel		50252.96	1978	2	0.00	351,770.72	351,770.72
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	WILSON RD	Unsealed Gravel		50252.96	2010	2	6,700.39	100,505.92	67,003.95
RESIDENT	FORMATION None	Formation	Murrumbidgee	WOOD RD	Unsealed Gravel		32569.68	1978	2	0.00	227,987.76	227,987.76
RESIDENT	ROADBASE/GRAVEL BASE	Pavement	Murrumbidgee	WOOD RD	Unsealed Gravel		32569.68	2007	2	4,342.62	65,139.36	30,398.37
RESIDENT	FORMATION None	Formation	Murrumbidgee	WOODSIDE RD	Unsealed Gravel		32000	1978	2	0.00	224,000.00	224,000.00
RESIDENT	GRAVEL BASE	Pavement	Murrumbidgee	WOODSIDE RD	Unsealed Gravel		32000	2005	2	3,200.00	48,000.00	16,000.00
FORMED	FORMATION None	Formation	Murrumbidgee	WOODSIDE RD	Unsealed	9789.45	1978	3	0.00	68,526.15	68,526.15	
TOTALS										465,994.97	49,171,864.52	40,357,936.28

Attachment Four: Full list of bridges and condition ratings for north of Yanco Creek.

Asset Type	Asset SubType	Road Name	Council	Area	Install Year	Condition	Depn 30/6/16	Revalued Rep Cost 30/6/16	WDV as at 30/6/16
Bridge	Local Roads	WILSON RD	Murrumbidgee	313.092	1959	4	4,487.61	673,141.54	421,835.36
Bridge	Local Roads	WILSON RD	Murrumbidgee	64.24	1959	4	920.76	138,114.72	86,551.89
Bridge	Local Roads	WILSON RD	Murrumbidgee	64.24	1959	4	920.76	138,114.72	86,551.89
Bridge	Local Roads	THURROWA RD	Murrumbidgee	121.6	1960	4	1,742.92	261,437.57	165,577.13
Bridge	Local Roads	THURROWA RD	Murrumbidgee	32.56	1960	4	466.69	70,003.35	44,335.45
Bridge	Regional Road	MR 596 - (Argoon Rd)	Murrumbidgee	161.2	1975		2,310.51	346,576.78	254,156.30
TOTALS							10,849.26	1,627,388.66	1,059,008.02

Attachment Five: Full list of bridges and condition ratings for south of Yanco Creek

Asset Type	Asset SubType	Road Name	Council	Area	Install Year	Condition	Depn 30/6/16	Revalued Rep Cost 30/6/16	Accum Depreciation to 30/6/15	WDV as at 30/6/16
Bridge	Local Roads	BOLTON ST	Berrigan	429.94	1980	3	5,609.28	841,392.58	196,324.94	645,067.64
Bridge	Local Roads	WUNNAMURRA RD	Berrigan	221.85	1995	2	2,894.40	434,160.45	57,888.06	376,272.39
Bridge	Local Roads	OLD COROWA RD	Berrigan	106.515	1962	4	1,389.67	208,449.86	73,652.28	134,797.57
Bridge	Local Roads	WILSON RD	Berrigan	64.24	1959	4	920.76	138,114.72	51,562.83	86,551.89
Bridge	Local Roads	INNES BRIDGE RD	Berrigan	200.2	1962	4	2,869.51	430,426.00	152,083.85	278,342.14
Bridge	Local Roads	MYALL PLAINS RD	Berrigan	152.9	1965	4	2,191.55	328,731.94	109,577.31	219,154.63
Bridge	Local Roads	BOOROOBANILLY RD	Berrigan	94.9	1965	4	1,360.22	204,033.10	68,011.03	136,022.07
Bridge	Local Roads	SOUTH COREE RD	Berrigan	189.07	1965	4	2,709.98	406,496.72	135,498.91	270,997.81
Bridge	Regional Road	MR 356 - 2.20KM	Berrigan	215.14	1975		3,083.64	462,546.70	123,345.79	339,200.91
Bridge	Regional Road	MR 564 - BERRIGAN EXTENSION	Berrigan	104	1975		1,490.65	223,597.92	59,626.11	163,971.81
Bridge	Regional Road	MR 552 - ALGUDGERIE BRIDGE	Berrigan	206.25			2,956.22	443,433.38	118,248.90	325,184.48
TOTALS							27,475.89	4,121,383.35	1,145,820.01	2,975,563.34

04.13.02



Attachment Seven: List of plant owned by Jerilderie

Asset	Description	Purchased	Function	Current Replacement Cost	Accumulated Depreciation	Written Down Value
A199	Ajax Safe (Strong Room)	30-Jun-13	Administration	1500	-1000	500
A229	KARCHER VACUUM CLEAN	15-May-15	Administration	932.54	-23.51	909.03
A127	Mobile Garbage Bins	26-Jun-08	DWM	703.99	-492.8	211.19
A128	Mobile Garbage Bins	30-Jun-09	DWM	1200.09	-720.06	480.03
A129	Mobile Garbage Bins	30-Jun-10	DWM	782.87	-391.45	391.42
A187	MOBILE GARBAGE BINS(	31-Dec-10	DWM	549.96	-247.27	302.69
A193	MOBILE GARBAGE BINS	31-Dec-11	DWM	698.36	-244.25	454.11
A198	MOBILE GARBAGE BINS	28-Jun-13	DWM	1579.96	-316.87	1263.09
A224	MOBILE GARBAGE BINS	31-Dec-13	DWM	784.65	-117.38	667.27
A230	MOBILE GARBAGE BINS	31-Dec-14	DWM	999.62	-49.57	950.05
A188	Air Conditioner 63 Jerilderie St	17-Feb-11	Housing OLB	2408.74	-1007.65	1401.09
A226	ROVER MOWER (TIDY TOWNS)	22-Oct-13	Parks & Gardens	2818.18	-475.62	2342.56
A227	SINGLE AXLE TIPPING (TIDY TOWNS)	11-Nov-13	Parks & Gardens	1130	-184.52	945.48
A130	Power Blower - Public Hall	5-Jul-06	Public Halls	527.28	-473.84	53.44
A131	Floor Scrubber - Public Hall	22-Sep-06	Public Halls	7500	-6507.55	992.45
A132	Karcher Vacuum	5-Mar-09	Library	741.77	-468.85	272.92
A133	Pressure Washer	30-Apr-09	Library	244.55	-150.84	93.71
A134	Sand Filter Ladder	10-Feb-06	Swimming Pool	5391.3	-5058.96	332.34
A135	SOLAR HEATING SYSTEM	30-Jun-04	Swimming Pool	16590.92	-16590.92	0
A136	Chlorine Dosing Plant	8-Jan-07	Swimming Pool	29748.5	-25208.8	4539.7
A137	Ultramax Pool Vacuum	28-Oct-09	Swimming Pool	8833.64	-5009.74	3823.9
A228	CAMERAS FOR POOL - 4	11-Nov-14	Swimming Pool	1905.93	-241.24	1664.69
A138	Coolroom (Racecourse)	4-Aug-09	Sports Fields	7390.91	-2181.86	5209.05

A143	Steelflex Recumbent	31-May-06	Sports Stadium	1495.53	-1358.26	137.27
A144	Bodycraft Elliptical	31-May-06	Sports Stadium	1495.53	-1358.26	137.27
A150	Multi Function Stati	27-Jun-06	Sports Stadium	10000	-9008.22	991.78
A151	Smith Machine with S	27-Jun-06	Sports Stadium	2450	-2207.01	242.99
A156	Treadmills Platinum	27-Jun-06	Sports Stadium	4200	-3783.45	416.55
A160	York Intent Treadmil	29-Mar-10	Sports Stadium	0	0	0
A189	Proximity Reader	19-Apr-11	Sports Stadium	3872.73	-1625.47	2247.26
A194	EXERCISE BIKE	31-Aug-11	Sports Stadium	862.73	-330.47	532.26
A195	TREADMILL HS80TM	31-Aug-11	Sports Stadium	2272.73	-870.58	1402.15
A200	Metrocount 5600 Traffic Counter	30-Jun-13	Depot	1755.91	-1755.91	0
A201	Survey Level	30-Jun-13	Depot	16134.37	-15134.37	1000
A202	Air Compressor	30-Jun-13	Depot	2500	-2500	0
A203	Durst 60amp Battery	30-Jun-13	Depot	1000	-1000	0
A204	Cervix Press	30-Jun-13	Depot	2000	-1700	300
A205	Air Conditioner Char	30-Jun-13	Depot	1500	-1200	300
A206	MIG Welder	30-Jun-13	Depot	3000	-2000	1000
A207	Trans MIG Welder	30-Jun-13	Depot	3723.5	-1723.5	2000
A208	Herless Lathe	30-Jun-13	Depot	7000	-4500	2500
A209	Honda Air Compressor	30-Jun-13	Depot	1500	-1000	500
A210	Air Conditioner Char	30-Jun-13	Depot	1658.63	-1158.63	500
A211	Pollution Extractor	30-Jun-13	Depot	2257.06	-2057.06	200
A212	Pipe Threading Machi	30-Jun-13	Depot	5500	-5000	500
A213	Miller Dimension 812	30-Jun-13	Depot	8523.32	-5523.32	3000
A214	Metabo Mag Drill & B	30-Jun-13	Depot	2209	-1209	1000
A215	Versakool Air Condit	30-Jun-13	Depot	3000	-2000	1000
A216	Overhead Hoist 3t	30-Jun-13	Depot	4529.64	-2529.64	2000
A217	Superbend Sheet Meta	30-Jun-13	Depot	4000	-2500	1500
A218	MEP Shark Bandsaw &	30-Jun-13	Depot	6595	-3595	3000
A219	Graco Diaphragm Pump	30-Jun-13	Depot	1909.89	-1409.89	500

A220	Guillotine	30-Jun-13	Depot	15902.97	-14902.97	1000
A221	DISTILLATE PUMP - CO	23-Jul-13	Depot	14145	-2739.87	11405.13
A231	IMPACT WRENCH 18V 1/	30-Jun-15	Depot	644.55	0	644.55
A170	2000W Generator	1-Jul-00	Plant Clearing	1500	-1000	500
A171	2XS Dual Grade Laser (P10)	1-Jul-00	Plant Clearing	20000	-15000	5000
A172	Wacker Petrol Drive	1-Jul-00	Plant Clearing	5000	-4200	800
A173	Honda Engine GX270	22-Sep-04	Plant Clearing	909.09	-809.09	100
A174	Air Compressor (P &	30-May-05	Plant Clearing	907.28	-807.28	100
A175	Ring saw & blade wi	30-Jun-05	Plant Clearing	6284.64	-6184.64	100
A176	Fuel Tank 400Lt	13-May-05	Plant Clearing	1400	-400	1000
A177	Lindsell Hoist	30-Apr-06	Plant Clearing	2820	-2515.23	304.77
A178	Karcher Pressure Washer	16-May-06	Plant Clearing	0	0	0
A179	Chainsaw - Husqvana	18-Apr-08	Plant Clearing	1113.09	-731.38	381.71
A180	Lawn Mower	19-Aug-03	Plant Clearing	1632.68	-1632.68	0
A181	Power Pruners	27-May-09	Plant Clearing	1177.28	-717.34	459.94
A182	18hp Honda Motor	30-Jun-09	Plant Clearing	2005.14	-1203.06	802.08
A183	Paveline Broom Kit	12-Nov-09	Plant Clearing	3915	-2204.2	1710.8
A184	Atom Edger	31-Dec-09	Plant Clearing	0	0	0
A185	Tool Box - Lockable	1-May-10	Plant Clearing	722.73	-367.29	355.44
A186	Honda Buffalo Mower	16-Mar-10	Plant Clearing	842.06	-842.06	0
A191	3/4" Super Duty Impa	18-May-11	Plant Clearing	893.47	-367.93	525.54
A192	KARCHER HOT & COLD Pressure washer	26-Jun-12	Plant Clearing	5240.19	-3155.57	2084.62
A223	POWER CUTTER - HUSKY	31-Jul-13	Plant Clearing	2258.56	-865.06	1393.5
A225	PUMP - FLEXTOL 6M A	30-Apr-14	Plant Clearing	1180	-137.72	1042.28
P1	GRADER CATERPILLAR 1	18-Dec-12	Plant Clearing	388000	-95688.33	292311.67

P10	Grader - Caterpillar	17-Jun-04	Plant Clearing	364936	-345923.36	19012.64
P100	Roller - Bomag Free	30-Mar-90	Plant Clearing	3890	-3690	200
P101	Grader Attachment -	13-Jul-90	Plant Clearing	15410	-14410	1000
P102	Grader Attachment -	1-Jun-91	Plant Clearing	18180	-17180	1000
P103	Grader Attachment -	1-Jun-90	Plant Clearing	11560	-10560	1000
P104	Megajet Workstation	31-Jul-91	Plant Clearing	4000	-2500	1500
P106	Grader Attachment -	14-Dec-11	Plant Clearing	3180	-1126.9	2053.1
P107	Pump Axial Flow	28-Jan-92	Plant Clearing	4350	-4250	100
P108	Road Broom - Pacific	1-Jul-90	Plant Clearing	7250	-6250	1000
P116	Trailer - Hercules (	25-Nov-96	Plant Clearing	20188.67	-17582.88	2605.79
P12	Billy Goat MV650 SPH	10-Jun-15	Plant Clearing	4068.19	-44.58	4023.61
P120	Trailer - Hercules P	25-Nov-96	Plant Clearing	20188.67	-17582.88	2605.79
P122	TRAILER - RTA SIGN (	(Undated)	Plant Clearing	0	0	0
P123	Trailer - Hamelex (P	24-Jan-08	Plant Clearing	57923.13	-18018.01	39905.12
P125	Trailer - Vehicle (	30-Jun-08	Plant Clearing	6061.29	-3542.86	2518.43
P127	Grader Attachment -	4-Jun-96	Plant Clearing	22162	-20918.3	1243.7
P128	Mower - Yardman Ride	30-Jun-05	Plant Clearing	3181.82	-3081.82	100
P129	Mower Honda	11-May-05	Plant Clearing	780.91	-780.91	0
P13	New Holland L230 Skid Steer Loader	18-Jun-15	Plant Clearing	84054.55	-276.34	83778.21
P13(2	015) Case (P13) 430 Seri	16-Apr-09	Plant Clearing	0	0	0
P132	Weed Boat (P132) &	4-Dec-08	Plant Clearing	3500	-2299.45	1200.55
P133	Mower - Husqvarna Tr	27-Nov-09	Plant Clearing	4777.24	-2670	2107.24
P133(	2015) Mower Husqvarna	1-Jan-00	Plant Clearing	0	0	0
P137	ISEKI FRONT DECK MOW	7-Mar-14	Plant Clearing	57285.45	-7533.43	49752.02
P14	RAMMER LT600 ATLAS COPCO	11-Apr-14	Plant Clearing	3200	-390.14	2809.86
P140	Trailer - (P140) CBB	28-May-09	Plant Clearing	57650	-17555.61	40094.39
P141	Atom Edger	30-Jun-10	Plant Clearing	0	0	0
P15	Roller - Moore Road	30-Jun-74	Plant Clearing	0	0	0
P150	Mower Honda 196	30-Jun-10	Plant Clearing	0	0	0

P157	Trailer - Dog (P157)	31-May-10	Plant Clearing	56195.39	-14279.79	41915.6
P18	Roller - (P18) Wacke	6-Oct-99	Plant Clearing	18500	-14109.8	4390.2
P2	Grader - Caterpillar	23-Jul-15	Plant Clearing	424500	0	424500
P2(20	15) Grader - Caterpillar	30-Jan-06	Plant Clearing	387618.19	-357891.79	29726.4
P20	Roller - Hamm (P20)	6-Dec-05	Plant Clearing	147900	-134337.2	13562.8
P23	SEWER JETTING TRAILER	(Undated)	Plant Clearing	0	0	0
P24	Trailer Skid Steer	30-Jun-92	Plant Clearing	8000	-6450	1550
P25	Roller - (P25) HAMM	13-Apr-11	Plant Clearing	148000	-29092.22	118907.78
P26	DYNAPAC (P26) MULTI	26-Jun-14	Plant Clearing	136363.64	-13785.8	122577.84
P28	Lightburn Concrete	31-Dec-83	Plant Clearing	1000	-900	100
P29	CSG900 Chainsaw (Co	27-Aug-92	Plant Clearing	2000	-1500	500
P3	Grader - Caterpillar	27-Oct-10	Plant Clearing	385000	-175782.98	209217.02
P30	Mower - Lely Disc	24-Oct-96	Plant Clearing	12000	-11000	1000
P31	Trailer - Fuel 2200	27-Aug-93	Plant Clearing	2600	-2100	500
P33	Trailer - Tandem (P3	30-Jun-97	Plant Clearing	3500	-3010	490
P34	Husqvarna Lawn Tractor	2-Jun-11	Plant Clearing	4045.46	-1608.47	2436.99
P35	Trailer (P35)	12-Jan-95	Plant Clearing	850	-750	100
P39	Roller - Benford Vib	2-May-95	Plant Clearing	9500	-8500	1000
P40	Komatsu Backhoe (P	14-May-09	Plant Clearing	140180.72	-85913.49	54267.23
P41	Honda Pressure Pump	19-Jan-94	Plant Clearing	1000	-800	200
P42	Case IH 5150 Tracto	30-Nov-94	Plant Clearing	99048	-89044	10004
P45	Trailer Plant (P45)	11-Dec-98	Plant Clearing	40000	-30000	10000
P48	Wacker Vibrating Pl	6-Oct-99	Plant Clearing	1890	-1790	100
P5	VOLVO L90F WHEEL LOADER	13-Jul-15	Plant Clearing	316200	0	316200
P50	Water Tank (P50) 140	20-Dec-94	Plant Clearing	13474	-12474	1000
P53	Echo Chain Saw	27-Mar-79	Plant Clearing	1200	-900	300
P54	Case IH (P54) 5130	19-Nov-96	Plant Clearing	85000	-75000	10000
P55	Fuel Trailer	10-Sep-96	Plant Clearing	10664	-9664	1000
P56	Fuel Trailer	18-Sep-79	Plant Clearing	12000	-9000	3000

P57	Fuel Trailer	18-Sep-79	Plant Clearing	4412.28	-3412.28	1000
P58	Fuel Trailer	31-Dec-80	Plant Clearing	12000	-9000	3000
P59	Wacker Breaker	6-Oct-99	Plant Clearing	3750	-2589.95	1160.05
P6	Case IH 5150 Tractor	13-Oct-95	Plant Clearing	92268	-82266	10002
P60	Slasher (P60) UV Page	10-Dec-96	Plant Clearing	5699.82	-4699.82	1000
P61	2200l Fuel Trailer	31-May-81	Plant Clearing	4606.04	-3606.04	1000
P65	Fuel Trailer	27-Jul-95	Plant Clearing	4500	-3500	1000
P66	Echo (P66) Power Pr	25-Aug-00	Plant Clearing	1681.82	-1581.82	100
P67	2 Trash Pump	1-Feb-96	Plant Clearing	1331.5	-1131.5	200
P69	Honda Pushmower	12-Oct-99	Plant Clearing	800	-600	200
P7	TRACTOR CASE IH MAXX	28-Nov-12	Plant Clearing	98239.28	-11410.58	86828.7
P70	Wacker 76mm Trash P	6-Oct-99	Plant Clearing	2065	-1565	500
P71	Honda 3 Trash Pump	29-Jun-06	Plant Clearing	1777.6	-1777.6	0
P76	Davey Honda Pump	1-Feb-96	Plant Clearing	1000	-800	200
P77	Echo Brushcutter	29-Oct-96	Plant Clearing	1000	-800	200
P78	KRATA SHAKER TRAILER	(Undated)	Plant Clearing	0	0	0
P79	Tandem Trailer (P79)	19-Jul-02	Plant Clearing	4736.13	-3736.13	1000
P8	Dynapac Vibrating Roller	2-Oct-98	Plant Clearing	145000	-117728.75	27271.25
P83	Concrete Saw (P83)	31-Oct-84	Plant Clearing	4000	-3800	200
P84	Trailer (P84) (P &	30-Apr-08	Plant Clearing	4074.73	-1425.12	2649.61
P85	ECHO BRUSHCUTTER	21-Jul-14	Plant Clearing	544.55	-102.64	441.91
P88	FORKLIFT - SUMITOMO	3-Nov-11	Plant Clearing	14000	-4759.77	9240.23
P89	Celli K230 Rotary H	12-May-97	Plant Clearing	11080	-9670.85	1409.15
P93	Celli Rotary Hoe (P	29-Jun-98	Plant Clearing	11400	-9332.05	2067.95
P95	Trailer (P95) 2 axl	17-Aug-01	Plant Clearing	10869.69	-7180.81	3688.88
P97	Slasher (P97) Berend	2-Nov-98	Plant Clearing	6142	-5142	1000
P98	Wacker Vibrating Ra	30-Jun-10	Plant Clearing	4390	-2144.95	2245.05
P99	Mighty Rippa Chippe	28-Sep-90	Plant Clearing	15600	-15599	1
V1	Holden VF Calais V8	6-Nov-15	Plant Clearing	44996	0	44996

V10	HOLDEN COLORADO 4X2	17-Dec-13	Plant Clearing	27911	-8564.47	19346.53
V117	IVECO 50C DUAL CAB T	22-Apr-12	Plant Clearing	61250	-19529.71	41720.29
V119	Scania (V119) P310	19-Nov-07	Plant Clearing	242300	-177410.03	64889.97
V13	ISUZU FRR CRANE TRUC	31-Jan-15	Plant Clearing	88270	-3216.53	85053.47
V132	Holden VF Evoke Sport	24-Jun-14	Plant Clearing	30391.82	-6178.28	24213.54
V142	Volvo (V142) FM 13	28-Sep-09	Plant Clearing	225360	-129659.18	95700.82
V147	HOLDEN COLORADO LS (	19-May-15	Plant Clearing	34748.37	-799.69	33948.68
V2	Holden Calais V6 Sed	19-May-15	Plant Clearing	39237.45	-903	38334.45
V21	Paveline Autopatch (	11-Jun-15	Plant Clearing	337895.45	-1758.91	336136.54
V22	Mitsubishi 1989 Tru	31-Dec-89	Plant Clearing	130000	-120000	10000
V24	Holden Colorado 4x2	19-May-15	Plant Clearing	23975	-551.75	23423.25
V27	VOLVO FM64R (V27)	6-Dec-12	Plant Clearing	229000	-56158.13	172841.87
V28	VOLVO (V28) FM 11	5-Nov-11	Plant Clearing	229342.73	-87737.36	141605.37
V29	Volvo FM12 (V29) Tr	18-Oct-02	Plant Clearing	179224.68	-169223.68	10001
V3	Holden 4x2 LTZ Crew	6-Nov-15	Plant Clearing	31811	0	31811
V38	FORD RANGER 4X2 XL (	30-Jan-14	Plant Clearing	23462.73	-6633.85	16828.88
V4	HOLDEN VF 3.6I SV6 S	21-Jan-16	Plant Clearing	32449	0	32449
V5	HOLDEN COLORADO UTIL	21-Aug-14	Plant Clearing	34472.63	-5912.29	28560.34
V6	Holden Colorado LS (	5-Jun-15	Plant Clearing	34748.37	-476.01	34272.36
V60	ISUZU FRR 600 with Crane	13-Apr-15	Plant Clearing	130269.17	-2783.83	127485.34
V62	Mitsubishi (V62) Fu	9-Mar-08	Plant Clearing	74991.39	-47813.68	27177.71
V7	HOLDEN COLORADO LX (	18-Sep-14	Plant Clearing	36297	-5668.3	30628.7
V9	NISSAN PATROL DX (V9	20-May-15	Plant Clearing	46425.54	-1042.98	45382.56
A161	Truckwash Pump & Cover	30-Jun-07	Saleyards	3039.15	-2431.35	607.8
A162	Avdata System	31-Aug-07	Saleyards	5422.59	-3931.08	1491.51
A196	SHEEP RACE ELECTRIC	30-Jun-12	Saleyards	11364.48	-3409.35	7955.13
A197	SHEEP RACE ELECTRIC	18-Sep-12	Saleyards	16436.61	-4570.73	11865.88

A163	Honda Flexi Drive Pump	30-Jun-07	Water Supply	1749.57	-1749.57	0
A164	Generator	30-Jun-07	Water Supply	20783.74	-19783.74	1000
A165	Cable Detector	30-Jun-07	Water Supply	5315	-5215	100
A166	Portable Turbidity M	30-Jun-07	Water Supply	2527	-2157.3	369.7
A232	FILTERED WATER STAND	30-Apr-15	Water Supply	20818.95	-173.97	20644.98
A233	RAW WATER FILTER-AMI	17-Mar-15	Water Supply	40034.19	-575.83	39458.36
A167	Generator	30-Jun-07	Sewer	20247.1	-14834.56	5412.54
A168	PRESSURE WASHER	2-Apr-14	Sewer	1136.37	-282.69	853.68
A222	SEWER JETTING MACHINE	29-Jul-13	Sewer	16400	-3149.7	13250.3
P32	Trailer & Canopy	30-Jun-07	Sewer	1515.46	-1515.46	0
P144	ATOM EDGER	31-Mar-14	Plant Clearing	594.28	-148.49	445.79
				6929592.64	-3136837.44	3792755.2

Attachment Eight: Preliminary Plant split for requirements of maintaining the transport infrastructure North of Yanco Creek.

Asset	Description		Purchased	Function	Purchase	Current Replacement Cost	Accumulated Depreciation	Written Down Value
A171	2XS Dual Grade Laser (P10)	Murrumbidgee	1-Jul-00	Plant Clearing	20000	20000	-15000	5000
P10	Grader - Caterpillar	Murrumbidgee	17-Jun-04	Plant Clearing	364936	364936	-345923.36	19012.64
P100	Roller - Bomag Free	Murrumbidgee	30-Mar-90	Plant Clearing	3890	3890	-3690	200
P102	Grader Attachment -	Murrumbidgee	1-Jun-91	Plant Clearing	18180	18180	-17180	1000
P106	Grader Attachment -	Murrumbidgee	14-Dec-11	Plant Clearing	3180	3180	-1126.9	2053.1
P116	Trailer - Hercules (	Murrumbidgee	25-Nov-96	Plant Clearing	20188.67	20188.67	-17582.88	2605.79
P140	Trailer - (P140) CBB	Murrumbidgee	28-May-09	Plant Clearing	57650	57650	-17555.61	40094.39
P157	Trailer - Dog (P157)	Murrumbidgee	31-May-10	Plant Clearing	56195.39	56195.39	-14279.79	41915.6
P2	Grader - Caterpillar	Murrumbidgee	23-Jul-15	Plant Clearing	424500	424500	0	424500
P2(20	15) Grader - Caterpillar	Murrumbidgee	30-Jan-06	Plant Clearing	387618.2	387618.19	-357891.79	29726.4
P25	Roller - (P25) HAMM	Murrumbidgee	13-Apr-11	Plant Clearing	148000	148000	-29092.22	118907.8
P39	Roller - Benford Vib	Murrumbidgee	2-May-95	Plant Clearing	9500	9500	-8500	1000
P5	VOLVO L90F WHEEL LOADER	Murrumbidgee	13-Jul-15	Plant Clearing	316200	316200	0	316200
P54	Case IH (P54) 5130	Murrumbidgee	19-Nov-96	Plant Clearing	85000	85000	-75000	10000
P55	Fuel Trailer	Murrumbidgee	10-Sep-96	Plant Clearing	10664	10664	-9664	1000
P57	Fuel Trailer	Murrumbidgee	18-Sep-79	Plant Clearing	4412.28	4412.28	-3412.28	1000
P65	Fuel Trailer	Murrumbidgee	27-Jul-95	Plant Clearing	4500	4500	-3500	1000
P7	TRACTOR CASE IH MAXX	Murrumbidgee	28-Nov-12	Plant Clearing	98239.28	98239.28	-11410.58	86828.7
P71	Honda 3 Trash Pump	Murrumbidgee	29-Jun-06	Plant Clearing	1777.6	1777.6	-1777.6	0
P8	Dynapac Vibrating Roller	Murrumbidgee	2-Oct-98	Plant Clearing	145000	145000	-117728.75	27271.25
P93	Celli Rotary Hoe (P	Murrumbidgee	29-Jun-98	Plant Clearing	11400	11400	-9332.05	2067.95
P95	Trailer (P95) 2 axl	Murrumbidgee	17-Aug-01	Plant Clearing	10869.69	10869.69	-7180.81	3688.88
P97	Slasher (P97) Berend	Murrumbidgee	2-Nov-98	Plant Clearing	6142	6142	-5142	1000
V142	Volvo (V142) FM 13	Murrumbidgee	28-Sep-09	Plant Clearing	225360	225360	-129659.18	95700.82

V147	HOLDEN COLORADO LS (	Murrumbidgee	19-May-15	Plant Clearing	34748.37	34748.37	-799.69	33948.68
V22	Mitsubishi 1989 Tru	Murrumbidgee	31-Dec-89	Plant Clearing	130000	130000	-120000	10000
V27	VOLVO FM64R (V27)	Murrumbidgee	6-Dec-12	Plant Clearing	229000	229000	-56158.13	172841.9
A199	Ajax Safe (Strong Room)	Berrigan	30-Jun-13	Administration	1500	1500	-1000	500
A229	KARCHER VACUUM CLEAN	Berrigan	15-May-15	Administration	932.54	932.54	-23.51	909.03
A127	Mobile Garbage Bins	Berrigan	26-Jun-08	DWM	703.99	703.99	-492.8	211.19
A128	Mobile Garbage Bins	Berrigan	30-Jun-09	DWM	1200.09	1200.09	-720.06	480.03
A129	Mobile Garbage Bins	Berrigan	30-Jun-10	DWM	782.87	782.87	-391.45	391.42
A187	MOBILE GARBAGE BINS(	Berrigan	31-Dec-10	DWM	549.96	549.96	-247.27	302.69
A193	MOBILE GARBAGE BINS	Berrigan	31-Dec-11	DWM	698.36	698.36	-244.25	454.11
A198	MOBILE GARBAGE BINS	Berrigan	28-Jun-13	DWM	1579.96	1579.96	-316.87	1263.09
A224	MOBILE GARBAGE BINS	Berrigan	31-Dec-13	DWM	784.65	784.65	-117.38	667.27
A230	MOBILE GARBAGE BINS	Berrigan	31-Dec-14	DWM	999.62	999.62	-49.57	950.05
A188	Air Conditioner 63 Jerilderie St	Berrigan	17-Feb-11	Housing OLB	2408.74	2408.74	-1007.65	1401.09
A226	ROVER MOWER (TIDY TOWNS)	Berrigan	22-Oct-13	Parks & Gardens	2818.18	2818.18	-475.62	2342.56
A227	SINGLE AXLE TIPPING (TIDY TOWNS)	Berrigan	11-Nov-13	Parks & Gardens	1130	1130	-184.52	945.48
A130	Power Blower - Public Hall	Berrigan	5-Jul-06	Public Halls	527.28	527.28	-473.84	53.44
A131	Floor Scrubber - Public Hall	Berrigan	22-Sep-06	Public Halls	7500	7500	-6507.55	992.45
A132	Karcher Vacuum	Berrigan	5-Mar-09	Library	741.77	741.77	-468.85	272.92
A133	Pressure Washer	Berrigan	30-Apr-09	Library	244.55	244.55	-150.84	93.71
A134	Sand Filter Ladder	Berrigan	10-Feb-06	Swimming Pool	5391.3	5391.3	-5058.96	332.34
A135	SOLAR HEATING SYSTEM	Berrigan	30-Jun-04	Swimming Pool	16590.92	16590.92	-16590.92	0
A136	Chlorine Dosing Plant	Berrigan	8-Jan-07	Swimming Pool	29748.5	29748.5	-25208.8	4539.7
A137	Ultramax Pool Vacuum	Berrigan	28-Oct-09	Swimming Pool	8833.64	8833.64	-5009.74	3823.9
A228	CAMERAS FOR POOL - 4	Berrigan	11-Nov-14	Swimming Pool	1905.93	1905.93	-241.24	1664.69
A138	Coolroom (Racecourse)	Berrigan	4-Aug-09	Sports Fields	7390.91	7390.91	-2181.86	5209.05
A143	Steelflex Recumbent	Berrigan	31-May-06	Sports Stadium	1495.53	1495.53	-1358.26	137.27
A144	Bodycraft Elliptical	Berrigan	31-May-06	Sports Stadium	1495.53	1495.53	-1358.26	137.27
A150	Multi Function Stati	Berrigan	27-Jun-06	Sports Stadium	10000	10000	-9008.22	991.78

A151	Smith Machine with S	Berrigan	27-Jun-06	Sports Stadium	2450	2450	-2207.01	242.99
A156	Treadmills Platinum	Berrigan	27-Jun-06	Sports Stadium	4200	4200	-3783.45	416.55
A189	Proximity Reader	Berrigan	19-Apr-11	Sports Stadium	3872.73	3872.73	-1625.47	2247.26
A194	EXERCISE BIKE	Berrigan	31-Aug-11	Sports Stadium	862.73	862.73	-330.47	532.26
A195	TREADMILL HS80TM	Berrigan	31-Aug-11	Sports Stadium	2272.73	2272.73	-870.58	1402.15
A200	Metrocount 5600 Traffic Counter	Berrigan	30-Jun-13	Depot	1755.91	1755.91	-1755.91	0
A201	Survey Level	Berrigan	30-Jun-13	Depot	16134.37	16134.37	-15134.37	1000
A202	Air Compressor	Berrigan	30-Jun-13	Depot	2500	2500	-2500	0
A203	Durst 60amp Battery	Berrigan	30-Jun-13	Depot	1000	1000	-1000	0
A204	Cervix Press	Berrigan	30-Jun-13	Depot	2000	2000	-1700	300
A205	Air Conditioner Char	Berrigan	30-Jun-13	Depot	1500	1500	-1200	300
A206	MIG Welder	Berrigan	30-Jun-13	Depot	3000	3000	-2000	1000
A207	Trans MIG Welder	Berrigan	30-Jun-13	Depot	3723.5	3723.5	-1723.5	2000
A208	Herless Lathe	Berrigan	30-Jun-13	Depot	7000	7000	-4500	2500
A209	Honda Air Compressor	Berrigan	30-Jun-13	Depot	1500	1500	-1000	500
A210	Air Conditioner Char	Berrigan	30-Jun-13	Depot	1658.63	1658.63	-1158.63	500
A211	Pollution Extractor	Berrigan	30-Jun-13	Depot	2257.06	2257.06	-2057.06	200
A212	Pipe Threading Machi	Berrigan	30-Jun-13	Depot	5500	5500	-5000	500
A213	Miller Dimension 812	Berrigan	30-Jun-13	Depot	8523.32	8523.32	-5523.32	3000
A214	Metabo Mag Drill & B	Berrigan	30-Jun-13	Depot	2209	2209	-1209	1000
A215	Versakool Air Condit	Berrigan	30-Jun-13	Depot	3000	3000	-2000	1000
A216	Overhead Hoist 3t	Berrigan	30-Jun-13	Depot	4529.64	4529.64	-2529.64	2000
A217	Superbend Sheet Meta	Berrigan	30-Jun-13	Depot	4000	4000	-2500	1500
A218	MEP Shark Bandsaw &	Berrigan	30-Jun-13	Depot	6595	6595	-3595	3000
A219	Graco Diaphragm Pump	Berrigan	30-Jun-13	Depot	1909.89	1909.89	-1409.89	500
A220	Guillotine	Berrigan	30-Jun-13	Depot	15902.97	15902.97	-14902.97	1000
A221	DISTILLATE PUMP - CO	Berrigan	23-Jul-13	Depot	14145	14145	-2739.87	11405.13
A231	IMPACT WRENCH 18V 1/	Berrigan	30-Jun-15	Depot	644.55	644.55	0	644.55
A170	2000W Generator	Berrigan	1-Jul-00	Plant Clearing	1500	1500	-1000	500

A172	Wacker Petrol Drive	Berrigan	1-Jul-00	Plant Clearing	5000	5000	-4200	800
A173	Honda Engine GX270	Berrigan	22-Sep-04	Plant Clearing	909.09	909.09	-809.09	100
A174	Air Compressor (P &	Berrigan	30-May-05	Plant Clearing	907.28	907.28	-807.28	100
A175	Ring saw & blade wi	Berrigan	30-Jun-05	Plant Clearing	6284.64	6284.64	-6184.64	100
A176	Fuel Tank 400Lt	Berrigan	13-May-05	Plant Clearing	1400	1400	-400	1000
A177	Lindsell Hoist	Berrigan	30-Apr-06	Plant Clearing	2820	2820	-2515.23	304.77
A179	Chainsaw - Husqvana	Berrigan	18-Apr-08	Plant Clearing	1113.09	1113.09	-731.38	381.71
A180	Lawn Mower	Berrigan	19-Aug-03	Plant Clearing	1632.68	1632.68	-1632.68	0
A181	Power Pruners	Berrigan	27-May-09	Plant Clearing	1177.28	1177.28	-717.34	459.94
A182	18hp Honda Motor	Berrigan	30-Jun-09	Plant Clearing	2005.14	2005.14	-1203.06	802.08
A183	Paveline Broom Kit	Berrigan	12-Nov-09	Plant Clearing	3915	3915	-2204.2	1710.8
A184	Atom Edger	Berrigan	31-Dec-09	Plant Clearing	0	0	0	0
A185	Tool Box - Lockable	Berrigan	1-May-10	Plant Clearing	722.73	722.73	-367.29	355.44
A186	Honda Buffalo Mower	Berrigan	16-Mar-10	Plant Clearing	842.06	842.06	-842.06	0
A191	3/4" Super Duty Impa	Berrigan	18-May-11	Plant Clearing	893.47	893.47	-367.93	525.54
A192	KARCHER HOT & COLD Pressure washer	Berrigan	26-Jun-12	Plant Clearing	5240.19	5240.19	-3155.57	2084.62
A223	POWER CUTTER - HUSKY	Berrigan	31-Jul-13	Plant Clearing	2258.56	2258.56	-865.06	1393.5
A225	PUMP - FLEXTOL 6M A	Berrigan	30-Apr-14	Plant Clearing	1180	1180	-137.72	1042.28
P1	GRADER CATERPILLAR 1	Berrigan	18-Dec-12	Plant Clearing	388000	388000	-95688.33	292311.7
P101	Grader Attachment -	Berrigan	13-Jul-90	Plant Clearing	15410	15410	-14410	1000
P103	Grader Attachment -	Berrigan	1-Jun-90	Plant Clearing	11560	11560	-10560	1000
P104	Megajet Workstation	Berrigan	31-Jul-91	Plant Clearing	4000	4000	-2500	1500
P107	Pump Axial Flow	Berrigan	28-Jan-92	Plant Clearing	4350	4350	-4250	100
P108	Road Broom - Pacific	Berrigan	1-Jul-90	Plant Clearing	7250	7250	-6250	1000
P12	Billy Goat MV650 SPH	Berrigan	10-Jun-15	Plant Clearing	4068.19	4068.19	-44.58	4023.61
P120	Trailer - Hercules P	Berrigan	25-Nov-96	Plant Clearing	20188.67	20188.67	-17582.88	2605.79
P122	TRAILER - RTA SIGN (	Berrigan	(Undated)	Plant Clearing	0	0	0	0
P123	Trailer - Hamelex (P	Berrigan	24-Jan-08	Plant Clearing	57923.13	57923.13	-18018.01	39905.12

P125	Trailer - Vehicle (	Berrigan	30-Jun-08	Plant Clearing	6061.29	6061.29	-3542.86	2518.43
P127	Grader Attachment -	Berrigan	4-Jun-96	Plant Clearing	22162	22162	-20918.3	1243.7
P128	Mower - Yardman Ride	Berrigan	30-Jun-05	Plant Clearing	3181.82	3181.82	-3081.82	100
P129	Mower Honda	Berrigan	11-May-05	Plant Clearing	780.91	780.91	-780.91	0
P13	New Holland L230 Skid Steer Loader	Berrigan	18-Jun-15	Plant Clearing	84054.55	84054.55	-276.34	83778.21
P132	Weed Boat (P132) &	Berrigan	4-Dec-08	Plant Clearing	3500	3500	-2299.45	1200.55
P133	Mower - Husqvarna Tr	Berrigan	27-Nov-09	Plant Clearing	4777.24	4777.24	-2670	2107.24
P133(	2015) Mower Husqvarna	Berrigan	1-Jan-00	Plant Clearing	0	0	0	0
P137	ISEKI FRONT DECK MOW	Berrigan	7-Mar-14	Plant Clearing	57285.45	57285.45	-7533.43	49752.02
P14	RAMMER LT600 ATLAS COPCO	Berrigan	11-Apr-14	Plant Clearing	3200	3200	-390.14	2809.86
P141	Atom Edger	Berrigan	30-Jun-10	Plant Clearing	0	0	0	0
P150	Mower Honda 196	Berrigan	30-Jun-10	Plant Clearing	0	0	0	0
P18	Roller - (P18) Wacke	Berrigan	6-Oct-99	Plant Clearing	18500	18500	-14109.8	4390.2
P20	Roller - Hamm (P20)	Berrigan	6-Dec-05	Plant Clearing	147900	147900	-134337.2	13562.8
P23	SEWER JETTING TRAILER	Berrigan	(Undated)	Plant Clearing	0	0	0	0
P24	Trailer Skid Steer	Berrigan	30-Jun-92	Plant Clearing	8000	8000	-6450	1550
P26	DYNAPAC (P26) MULTI	Berrigan	26-Jun-14	Plant Clearing	136363.6	136363.64	-13785.8	122577.8
P28	Lightburn Concrete	Berrigan	31-Dec-83	Plant Clearing	1000	1000	-900	100
P29	CSG900 Chainsaw (Co	Berrigan	27-Aug-92	Plant Clearing	2000	2000	-1500	500
P3	Grader - Caterpillar	Berrigan	27-Oct-10	Plant Clearing	385000	385000	-175782.98	209217
P30	Mower - Lely Disc	Berrigan	24-Oct-96	Plant Clearing	12000	12000	-11000	1000
P31	Trailer - Fuel 2200	Berrigan	27-Aug-93	Plant Clearing	2600	2600	-2100	500
P33	Trailer - Tandem (P3	Berrigan	30-Jun-97	Plant Clearing	3500	3500	-3010	490
P34	Husqvarna Lawn Tractor	Berrigan	2-Jun-11	Plant Clearing	4045.46	4045.46	-1608.47	2436.99
P35	Trailer (P35)	Berrigan	12-Jan-95	Plant Clearing	850	850	-750	100
P40	Komatsu Backhoe (P	Berrigan	14-May-09	Plant Clearing	140180.7	140180.72	-85913.49	54267.23
P41	Honda Pressure Pump	Berrigan	19-Jan-94	Plant Clearing	1000	1000	-800	200
P42	Case IH 5150 Tracto	Berrigan	30-Nov-94	Plant Clearing	99048	99048	-89044	10004
P45	Trailer Plant (P45)	Berrigan	11-Dec-98	Plant Clearing	40000	40000	-30000	10000

P48	Wacker Vibrating Pl	Berrigan	6-Oct-99	Plant Clearing	1890	1890	-1790	100
P50	Water Tank (P50) 140	Berrigan	20-Dec-94	Plant Clearing	13474	13474	-12474	1000
P53	Echo Chain Saw	Berrigan	27-Mar-79	Plant Clearing	1200	1200	-900	300
P56	Fuel Trailer	Berrigan	18-Sep-79	Plant Clearing	12000	12000	-9000	3000
P58	Fuel Trailer	Berrigan	31-Dec-80	Plant Clearing	12000	12000	-9000	3000
P59	Wacker Breaker	Berrigan	6-Oct-99	Plant Clearing	3750	3750	-2589.95	1160.05
P6	Case IH 5150 Tractor	Berrigan	13-Oct-95	Plant Clearing	92268	92268	-82266	10002
P60	Slasher (P60) UV Page	Berrigan	10-Dec-96	Plant Clearing	5699.82	5699.82	-4699.82	1000
P61	2200l Fuel Trailer	Berrigan	31-May-81	Plant Clearing	4606.04	4606.04	-3606.04	1000
P66	Echo (P66) Power Pr	Berrigan	25-Aug-00	Plant Clearing	1681.82	1681.82	-1581.82	100
P67	2 Trash Pump	Berrigan	1-Feb-96	Plant Clearing	1331.5	1331.5	-1131.5	200
P69	Honda Pushmower	Berrigan	12-Oct-99	Plant Clearing	800	800	-600	200
P70	Wacker 76mm Trash P	Berrigan	6-Oct-99	Plant Clearing	2065	2065	-1565	500
P76	Davey Honda Pump	Berrigan	1-Feb-96	Plant Clearing	1000	1000	-800	200
P77	Echo Brushcutter	Berrigan	29-Oct-96	Plant Clearing	1000	1000	-800	200
P78	KRATA SHAKER TRAILER	Berrigan	(Undated)	Plant Clearing	0	0	0	0
P79	Tandem Trailer (P79)	Berrigan	19-Jul-02	Plant Clearing	4736.13	4736.13	-3736.13	1000
P83	Concrete Saw (P83)	Berrigan	31-Oct-84	Plant Clearing	4000	4000	-3800	200
P84	Trailer (P84) (P &	Berrigan	30-Apr-08	Plant Clearing	4074.73	4074.73	-1425.12	2649.61
P85	ECHO BRUSHCUTTER	Berrigan	21-Jul-14	Plant Clearing	544.55	544.55	-102.64	441.91
P88	FORKLIFT - SUMITOMO	Berrigan	3-Nov-11	Plant Clearing	14000	14000	-4759.77	9240.23
P89	Celli K230 Rotary H	Berrigan	12-May-97	Plant Clearing	11080	11080	-9670.85	1409.15
P98	Wacker Vibrating Ra	Berrigan	30-Jun-10	Plant Clearing	4390	4390	-2144.95	2245.05
P99	Mighty Rippa Chippe	Berrigan	28-Sep-90	Plant Clearing	15600	15600	-15599	1
V1	Holden VF Calais V8	Berrigan	6-Nov-15	Plant Clearing	44996	44996	0	44996
V10	HOLDEN COLORADO 4X2	Berrigan	17-Dec-13	Plant Clearing	27911	27911	-8564.47	19346.53
V117	IVECO 50C DUAL CAB T	Berrigan	22-Apr-12	Plant Clearing	61250	61250	-19529.71	41720.29
V119	Scania (V119) P310	Berrigan	19-Nov-07	Plant Clearing	242300	242300	-177410.03	64889.97
V13	ISUZU FRR CRANE TRUC	Berrigan	31-Jan-15	Plant Clearing	88270	88270	-3216.53	85053.47

V132	Holden VF Evoke Sport	Berrigan	24-Jun-14	Plant Clearing	30391.82	30391.82	-6178.28	24213.54
V2	Holden Calais V6 Sed	Berrigan	19-May-15	Plant Clearing	39237.45	39237.45	-903	38334.45
V21	Paveline Autopatch (	Berrigan	11-Jun-15	Plant Clearing	337895.5	337895.45	-1758.91	336136.5
V24	Holden Colorado 4x2	Berrigan	19-May-15	Plant Clearing	23975	23975	-551.75	23423.25
V28	VOLVO (V28) FM 11	Berrigan	5-Nov-11	Plant Clearing	229342.7	229342.73	-87737.36	141605.4
V29	Volvo FM12 (V29) Tr	Berrigan	18-Oct-02	Plant Clearing	179224.7	179224.68	-169223.68	10001
V3	Holden 4x2 LTZ Crew	Berrigan	6-Nov-15	Plant Clearing	31811	31811	0	31811
V38	FORD RANGER 4X2 XL (	Berrigan	30-Jan-14	Plant Clearing	23462.73	23462.73	-6633.85	16828.88
V4	HOLDEN VF 3.6I SV6 S	Berrigan	21-Jan-16	Plant Clearing	32449	32449	0	32449
V5	HOLDEN COLORADO UTIL	Berrigan	21-Aug-14	Plant Clearing	34472.63	34472.63	-5912.29	28560.34
V6	Holden Colorado LS (	Berrigan	5-Jun-15	Plant Clearing	34748.37	34748.37	-476.01	34272.36
V60	ISUZU FRR 600 with Crane	Berrigan	13-Apr-15	Plant Clearing	130269.2	130269.17	-2783.83	127485.3
V62	Mitsubishi (V62) Fu	Berrigan	9-Mar-08	Plant Clearing	74991.39	74991.39	-47813.68	27177.71
V7	HOLDEN COLORADO LX (	Berrigan	18-Sep-14	Plant Clearing	36297	36297	-5668.3	30628.7
V9	NISSAN PATROL DX (V9	Berrigan	20-May-15	Plant Clearing	46425.54	46425.54	-1042.98	45382.56
A161	Truckwash Pump & Cover	Berrigan	30-Jun-07	Saleyards	3039.15	3039.15	-2431.35	607.8
A162	Avdata System	Berrigan	31-Aug-07	Saleyards	5422.59	5422.59	-3931.08	1491.51
A196	SHEEP RACE ELECTRIC	Berrigan	30-Jun-12	Saleyards	11364.48	11364.48	-3409.35	7955.13
A197	SHEEP RACE ELECTRIC	Berrigan	18-Sep-12	Saleyards	16436.61	16436.61	-4570.73	11865.88
A163	Honda Flexi Drive Pump	Berrigan	30-Jun-07	Water Supply	1749.57	1749.57	-1749.57	0
A164	Generator	Berrigan	30-Jun-07	Water Supply	20783.74	20783.74	-19783.74	1000
A165	Cable Detector	Berrigan	30-Jun-07	Water Supply	5315	5315	-5215	100
A166	Portable Turbidity M	Berrigan	30-Jun-07	Water Supply	2527	2527	-2157.3	369.7
A232	FILTERED WATER STAND	Berrigan	30-Apr-15	Water Supply	20818.95	20818.95	-173.97	20644.98
A233	RAW WATER FILTER-AMI	Berrigan	17-Mar-15	Water Supply	40034.19	40034.19	-575.83	39458.36
A167	Generator	Berrigan	30-Jun-07	Sewer	20247.1	20247.1	-14834.56	5412.54
A168	PRESSURE WASHER	Berrigan	2-Apr-14	Sewer	1136.37	1136.37	-282.69	853.68
A222	SEWER JETTING MACHINE	Berrigan	29-Jul-13	Sewer	16400	16400	-3149.7	13250.3
P32	Trailer & Canopy	Berrigan	30-Jun-07	Sewer	1515.46	1515.46	-1515.46	0

P144	ATOM EDGER	Berrigan	31-Mar-14	Plant Clearing	594.28	594.28	-148.49	445.79
						6929592.64	-3136837.44	3792755
		Berrigan				4102441.17	-1758249.82	2344191
		Murrumbidgee				2827151.47	-1378587.62	1448564

Attachment Nine: Jerilderie Plant replacements over the next 10 years from their long term financial plan (Hand insert)

Attachment Ten: Possible Revenue from Merger Proposals

Grants and Rating Calculation For Both Merger Proposals

<u>Income</u>				Assumes Rate Pegging of 2.5% After 10% SRV 2016/2017	Assumes Rate Pegging of 2.5% After 10% SRV 2016/2017			
	<u>R2R</u>	<u>RLR</u>	<u>FAG</u>	<u>Rates (North of Yanco Creek)</u>	<u>Rating Whole of Jerilderie Shire</u>	<u>North of Yanco Creek</u>	<u>Whole of Shire</u>	<u>Rates and Grants North of Yanco Creek as % of Whole Jerilderie Shire</u>
2016/2017	\$1,480,000.00	\$945,000.00	\$1,344,000.00	\$739,223.00	\$2,039,400.00	\$1,961,953.00	\$5,808,400.00	34%
2017/2018	\$451,000.00	\$945,000.00	\$1,344,000.00	\$757,703.58	\$2,090,385.00	\$1,558,543.58	\$4,830,385.00	32%
2018/2019	\$451,000.00	\$945,000.00	\$1,384,320.00	\$776,646.16	\$2,142,644.63	\$1,584,340.56	\$4,922,964.63	32%
2019/2020	\$451,000.00	\$945,000.00	\$1,425,849.60	\$796,062.32	\$2,196,210.74	\$1,610,816.75	\$5,018,060.34	32%
2020/2021	\$451,000.00	\$945,000.00	\$1,468,625.09	\$815,963.88	\$2,251,116.01	\$1,637,990.14	\$5,115,741.10	32%
<u>Distribution of Grants Calculation</u>								
Road Related	41%		R2R & RLR					
Population	17%	FAG						

APPORTIONMENT OF GENERAL RATES 2015/16 RATE LEVY				
<u>MURRUMBIDGEE SHIRE</u>				
<u>CATEGORY</u>	<u>CODE</u>	<u>ASSESSMENTS</u>	<u>RATES LEVIED</u>	<u>ACROSS YANKO CREEK</u>
FARMLAND	F1	31	\$ 51,577.88	
COLEAMBALLY	F14	183	\$ 469,856.93	
RIVER & GW LARGE	F19	6	\$ 85,638.47	3 PROPERTIES ESTIMATED
RIVER & GW	F20	16	\$ 52,802.40	1 PROPERTY ESTIMATED
BUSINESS	B4	7	\$ 10,422.82	
RESIDENTIAL	R2	1	\$ 193.85	
RESIDENTIAL RURAL	RR8	6	\$ 1,528.73	
		250	\$ 672,021.08	
4 Properties estimated - Require new valuations as both sides of Yanko Creek				

Attachment Eleven: Analysis of land values and number of assessments

JERILDERIE SHIRE COUNCIL - ACTUAL AVERAGE LAND VALUES									
B4 BUSINESS				B4 BUSINESS			Land Value Average		
0 - 99999		144	50000	0 - 9999		28	3664		
100000 - 199999		5	150000	10000 - 19999		30	15500		
200000 - 299999			250000	20000 - 29999		36	24430		
300000 - 399999			350000	30000 - 39999		18	34078		
400000 - 499999			450000	40000 - 49999		14	43878		
500000 - 599999			550000	50000 - 59999		9	55255		
600000 - 699999			650000	60000 - 69999		3	64400		
700000 - 799999			750000	70000 - 79999		3	74467		
800000 - 899999		1	850000	80000 - 89999		2	85200		
900000 - 999999			950000	90000 - 99999		1	95000		
1000000 - 1499999			1250000						
1500000 - 1999999			1750000						
2000000 - 2999999			2500000						
3000000 -			3000000						
		150				144			
R2 RESIDENTIAL				R2 RESIDENTIAL			Land Value Average		
0 - 99999		381	50000	0 - 9999		45	8598		

100000 - 199999	1	150000		10000 - 19999	237	13988		
200000 - 299999		250000		20000 - 29999	46	23135		
300000 - 399999				30000 - 39999	30	32240		
400000 - 499999				40000 - 49999	2	48950		
500000 - 599999				50000 - 59999	8	52025		
600000 - 699999				60000 - 69999	10	67650		
700000 - 799999				70000 - 79999	2	70000		
800000 - 899999				80000 - 89999	1	80000		
900000 - 999999				90000 - 99999				
1000000 - 1499999								
1500000 - 1999999								
2000000 - 2999999								
3000000 -								
	382				381			
R8 RES. RURAL				R8 RES. RURAL		Land Value Average		
0 - 99999	21	50000		0 - 9999	2	6005		
100000 - 199999	5	150000		10000 - 19999	5	12380		
200000 - 299999		250000		20000 - 29999				
300000 - 399999				30000 - 39999				
400000 - 499999				40000 - 49999	1	41500		
500000 - 599999				50000 - 59999	2	58562		
600000 - 699999				60000 - 69999	4	66155		
700000 - 799999				70000 - 79999	4	73080		

800000 - 899999				80000 - 89999	1	83500		
900000 - 999999				90000 - 99999	2	92500		
1000000 - 1499999								
1500000 - 1999999								
2000000 - 2999999								
3000000 -								
		26			21			
F1 FARMLAND				F1 FARMLAND		Land Value Average		
0 - 99999		30	50000	0 - 9999	7	4791		
100000 - 199999		21	150000	10000 - 19999	2	16250		
200000 - 299999		10	250000	20000 - 29999	5	24420		
300000 - 399999		2	350000	30000 - 39999	1	32400		
400000 - 499999		2	450000	40000 - 49999	2	45000		
500000 - 599999		6	550000	50000 - 59999	2	53350		
600000 - 699999		3	650000	60000 - 69999	3	65000		
700000 - 799999		0	750000	70000 - 79999	5	75260		
800000 - 899999		0	850000	80000 - 89999				
900000 - 999999		2	950000	90000 - 99999	3	93833		
1000000 - 1499999		4	1250000					
1500000 -		0	1750000					

1999999									
2000000 - 2999999	1	2500000							
3000000 -	0	3000000							
	81				30				
F10 BERRIQUIN				F10 BERRIQUIN		Land Value Average			
0 - 99999	6	50000		0 - 9999					
100000 - 199999	49	150000		10000 - 19999					
200000 - 299999	64	250000		20000 - 29999					
300000 - 399999	31	350000		30000 - 39999					
400000 - 499999	3	450000		40000 - 49999					
500000 - 599999	1	550000		50000 - 59999					
600000 - 699999		650000		60000 - 69999	1	63500			
700000 - 799999		750000		70000 - 79999	2	75100			
800000 - 899999		850000		80000 - 89999					
900000 - 999999		950000		90000 - 99999	3	95700			
1000000 - 1499999		1250000							
1500000 - 1999999		1750000							
2000000 - 2999999		2500000							
3000000 -		3000000							
	154				6				
F13 BERRIQUIN LARGE				F13 BERRIQUIN LARGE		Land Value Average			

0 - 99999		50000		0 - 9999					
100000 - 199999		150000		10000 - 19999					
200000 - 299999		250000		20000 - 29999					
300000 - 399999		350000		30000 - 39999					
400000 - 499999	3	450000		40000 - 49999					
500000 - 599999	11	550000		50000 - 59999					
600000 - 699999	3	650000		60000 - 69999					
700000 - 799999	1	750000		70000 - 79999					
800000 - 899999		850000		80000 - 89999					
900000 - 999999		950000		90000 - 99999					
1000000 - 1499999	2	1250000							
1500000 - 1999999	2	1750000							
2000000 - 2999999		2500000							
3000000 -		3000000							
	22					0			
F14 COLEAMBALLY				F14 COLEAMBALLY		Land Value Average			
0 - 99999	35	50000		0 - 9999					
100000 - 199999	118	150000		10000 - 19999	2	15750			
200000 - 299999	26	250000		20000 - 29999	4	28525			
300000 - 399999	4	350000		30000 - 39999	3	37500			

400000 - 499999		450000		40000 - 49999	2	47800		
500000 - 599999		550000		50000 - 59999	3	50967		
600000 - 699999		650000		60000 - 69999	8	64537		
700000 - 799999		750000		70000 - 79999	7	72800		
800000 - 899999		850000		80000 - 89999	2	85750		
900000 - 999999		950000		90000 - 99999	4	92900		
1000000 - 1499999		1250000						
1500000 - 1999999		1750000						
2000000 - 2999999		2500000						
3000000 -		3000000						
	183				35			
F15 CORURGAN		5b		F15 CORURGAN		Average		
0 - 99999		50000		0 - 9999				
100000 - 199999	7	150000		10000 - 19999				
200000 - 299999	5	250000		20000 - 29999				
300000 - 399999	5	350000		30000 - 39999				
400000 - 499999		450000		40000 - 49999				
500000 - 599999	1	550000		50000 - 59999				
600000 - 699999	4	650000		60000 - 69999				
700000 - 799999		750000		70000 - 79999				
800000 - 899999		850000		80000 - 89999				
900000 - 999999	3	950000		90000 - 99999				
1000000 - 1499999	6	1250000						

1500000 - 1999999		1	1750000						
2000000 - 2999999		2	2500000						
3000000 -			3000000						
		34				0			
F19 RIVER & GR. WATER LARGE		5b		F19 R & GW LARGE		Average			
0 - 99999			50000		0 - 9999				
100000 - 199999			150000		10000 - 19999				
200000 - 299999			250000		20000 - 29999				
300000 - 399999			350000		30000 - 39999				
400000 - 499999			450000		40000 - 49999				
500000 - 599999			550000		50000 - 59999				
600000 - 699999			650000		60000 - 69999				
700000 - 799999			750000		70000 - 79999				
800000 - 899999			850000		80000 - 89999				
900000 - 999999			950000		90000 - 99999				
1000000 - 1499999		2	1250000						
1500000 - 1999999		2	1750000						
2000000 - 2999999		3	2500000						
3000000 -		3	3000000						
		10				0			

F20 RIVER & GROUND WATER		5b		F20 R & GW		Average			
0 - 99999		2	50000		0 - 9999				
100000 - 199999		12	150000		10000 - 19999				
200000 - 299999		5	250000		20000 - 29999				
300000 - 399999		9	350000		30000 - 39999				
400000 - 499999		4	450000		40000 - 49999				
500000 - 599999		5	550000		50000 - 59999	1	58100		
600000 - 699999		3	650000		60000 - 69999				
700000 - 799999		5	750000		70000 - 79999				
800000 - 899999		2	850000		80000 - 89999	1	87100		
900000 - 999999		2	950000		90000 - 99999				
1000000 - 1499999		5	1250000						
1500000 - 1999999		1	1750000						
2000000 - 2999999			2500000						
3000000 -			3000000						
		55				2			
TOTAL FARMLAND			F1	F10	F13	F14	F15	F19	F20
0 - 99999		50000	30	6		35			2
100000 - 199999		150000	21	49		118	7		12
									73
									207

200000 - 299999	250000	10	64		26	5		5	110
300000 - 399999	350000	2	31		4	5		9	51
400000 - 499999	450000	2	3	3				4	12
500000 - 599999	550000	6	1	11		1		5	24
600000 - 699999	650000	3		3		4		3	13
700000 - 799999	750000	0		1				5	6
800000 - 899999	850000	0						2	2
900000 - 999999	950000	2				3		2	7
1000000 - 1499999	1250000	4		2		6	2	5	19
1500000 - 1999999	1750000	0		2		1	2	1	6
2000000 - 2999999	2500000	1				2	3		6
3000000 -	3000000	0					3		3
		81	154	22	183	34	10	55	539
FARMLAND									
Farmland F1- As Defined under Section 493 and sub-categorised under Sections 515 & 529									
	of the Local Government Act, 1993, as amended. (No Irrigation)								
Berriquin F10 - Irrigable properties identified by Land & Property Information within the									
	East Berriquin Irrigation District.								
Berriquin Large F13 - Irrigable properties identified by Land & Property Information within									
	the East Berriquin Irrigation District with a greater land area than the average								

	irrigation property.								
Coleambally F14 - Irrigable properties identified by Land & Property Information within the									
	Coleambally Irrigation Area.								
Corugan F15 - Irrigable properties identified by Land & Property Information within the									
	West Corugan Irrigation District.								
River & Groundwater Large F19 - Properties identified by Land & Property Information and									
	the Department of Natural Resources who have Murrumbidgee River or Lower								
	Murray/Lower Murrumbidgee Groundwater Licences being predominantly large								
	grazing properties.								
River & Groundwater F20 - Properties identified by Land & Property Information and the									
	Department of Natural Resources who have Murrumbidgee River or Lower								
	Murray/Lower Murrumbidgee Groundwater Licences being predominantly								
	irrigable farming and grazing properties.								
<u>GROUPING</u>								<u>DETAILED SPLIT</u>	
<u>R2 RESIDENTIAL</u>	-	-	-	-	<u>R2 RESIDENTIAL</u>	-	<u>Land Value Average</u>	-	

0 - 99999		381	50000			0 - 9999		45	8598	
100000 - 199999		1	150000			10000 - 19999		237	13988	
200000 - 299999			250000			20000 - 29999		46	23135	
300000 - 399999						30000 - 39999		30	32240	
400000 - 499999						40000 - 49999		2	48950	
500000 - 599999						50000 - 59999		8	52025	
600000 - 699999						60000 - 69999		10	67650	
700000 - 799999						70000 - 79999		2	70000	
800000 - 899999						80000 - 89999		1	80000	
900000 - 999999						90000 - 99999				
1000000 - 1499999										
1500000 - 1999999										
2000000 - 2999999										
3000000 -										
		<u>382</u>						<u>381</u>		
<u>R8 RES. RURAL</u>	-		-	-	-	<u>R8 RES. RURAL</u>	-		<u>Land Value Average</u>	-
0 - 99999		21	50000			0 - 9999		2	6005	
100000 - 199999		5	150000			10000 - 19999		5	12380	
200000 - 299999			250000			20000 - 29999				
300000 - 399999						30000 - 39999				
400000 - 499999						40000 - 49999		1	41500	

500000 - 599999					50000 - 59999	2	58562	
600000 - 699999					60000 - 69999	4	66155	
700000 - 799999					70000 - 79999	4	73080	
800000 - 899999					80000 - 89999	1	83500	
900000 - 999999					90000 - 99999	2	92500	
1000000 - 1499999								
1500000 - 1999999								
2000000 - 2999999								
3000000 -								
		<u>26</u>				<u>21</u>		
<u>B4 BUSINESS</u>	-	-	-	-	<u>B4 BUSINESS</u>	-	<u>Land Value Average</u>	
0 - 99999	144	50000			0 - 9999	28	3664	
100000 - 199999	5	150000			10000 - 19999	30	15500	
200000 - 299999		250000			20000 - 29999	36	24430	
300000 - 399999		350000			30000 - 39999	18	34078	
400000 - 499999		450000			40000 - 49999	14	43878	
500000 - 599999		550000			50000 - 59999	9	55255	
600000 - 699999		650000			60000 - 69999	3	64400	
700000 - 799999		750000			70000 - 79999	3	74467	
800000 - 899999	1	850000			80000 - 89999	2	85200	
900000 - 999999		950000			90000 - 99999	1	95000	

1000000 - 1499999		1250000							
1500000 - 1999999		1750000							
2000000 - 2999999		2500000							
3000000 -		3000000							
		<u>150</u>						<u>144</u>	
<u>F1 FARMLAND</u>	-	-	-	-	<u>F1 FARMLAND</u>	-	<u>Land Value Average</u>	-	
0 - 99999	30	50000			0 - 9999	7	4791		
100000 - 199999	21	150000			10000 - 19999	2	16250		
200000 - 299999	10	250000			20000 - 29999	5	24420		
300000 - 399999	2	350000			30000 - 39999	1	32400		
400000 - 499999	2	450000			40000 - 49999	2	45000		
500000 - 599999	6	550000			50000 - 59999	2	53350		
600000 - 699999	3	650000			60000 - 69999	3	65000		
700000 - 799999	0	750000			70000 - 79999	5	75260		
800000 - 899999	0	850000			80000 - 89999				
900000 - 999999	2	950000			90000 - 99999	3	93833		
1000000 - 1499999	4	1250000							
1500000 - 1999999	0	1750000							
2000000 -	1	2500000							

2999999									
3000000 -		0	3000000						
		<u>81</u>					<u>30</u>		
<u>F10 BERRIQUIN</u>		-	-	-		<u>F10 BERRIQUIN</u>	-	<u>Land Value Average</u>	-
0 - 99999		6	50000			0 - 9999			
100000 - 199999		49	150000			10000 - 19999			
200000 - 299999		64	250000			20000 - 29999			
300000 - 399999		31	350000			30000 - 39999			
400000 - 499999		3	450000			40000 - 49999			
500000 - 599999		1	550000			50000 - 59999			
600000 - 699999			650000			60000 - 69999	1	63500	
700000 - 799999			750000			70000 - 79999	2	75100	
800000 - 899999			850000			80000 - 89999			
900000 - 999999			950000			90000 - 99999	3	95700	
1000000 - 1499999			1250000						
1500000 - 1999999			1750000						
2000000 - 2999999			2500000						
3000000 -			3000000						
		<u>154</u>					<u>6</u>		
<u>F13 BERRIQUIN LARGE</u>		-	-	-		<u>F13 BERRIQUIN LARGE</u>		<u>Land Value Average</u>	-
0 - 99999		0	50000			0 - 9999			
100000 - 199999			150000			10000 - 19999			

200000 - 299999		250000			20000 - 29999			
300000 - 399999		350000			30000 - 39999			
400000 - 499999	3	450000			40000 - 49999			
500000 - 599999	11	550000			50000 - 59999			
600000 - 699999	3	650000			60000 - 69999			
700000 - 799999	1	750000			70000 - 79999			
800000 - 899999		850000			80000 - 89999			
900000 - 999999		950000			90000 - 99999			
1000000 - 1499999	2	1250000						
1500000 - 1999999	2	1750000						
2000000 - 2999999		2500000						
3000000 -		3000000						
	<u>22</u>					<u>0</u>		
F14 COLEAMBALLY	-	-	-	-	F14 COLEAMBALLY	-	Land Value Average	-
0 - 99999	35	50000			0 - 9999			
100000 - 199999	118	150000			10000 - 19999	2	15750	
200000 - 299999	26	250000			20000 - 29999	4	28525	
300000 - 399999	4	350000			30000 - 39999	3	37500	
400000 - 499999		450000			40000 - 49999	2	47800	
500000 - 599999		550000			50000 - 59999	3	50967	

600000 - 699999		650000			60000 - 69999	8	64537	
700000 - 799999		750000			70000 - 79999	7	72800	
800000 - 899999		850000			80000 - 89999	2	85750	
900000 - 999999		950000			90000 - 99999	4	92900	
1000000 - 1499999		1250000						
1500000 - 1999999		1750000						
2000000 - 2999999		2500000						
3000000 -		3000000						
		<u>183</u>				<u>35</u>		
<u>F15 CORURGAN</u>	-	-	-	-	<u>F15 CORURGAN</u>	-	<u>Land Value Average</u>	-
0 - 99999	0	50000			0 - 9999			
100000 - 199999	7	150000			10000 - 19999			
200000 - 299999	5	250000			20000 - 29999			
300000 - 399999	5	350000			30000 - 39999			
400000 - 499999		450000			40000 - 49999			
500000 - 599999	1	550000			50000 - 59999			
600000 - 699999	4	650000			60000 - 69999			
700000 - 799999		750000			70000 - 79999			
800000 - 899999		850000			80000 - 89999			
900000 - 999999	3	950000			90000 - 99999			
1000000 -	6	1250000						

1499999									
1500000 - 1999999	1	1750000							
2000000 - 2999999	2	2500000							
3000000 -		3000000							
	<u>34</u>						<u>0</u>		
<u>F19 RIVER & GR. WATER LARGE</u>		-	-	<u>F19 R & GW LARGE</u>		-	<u>Land Value Average</u>	-	
0 - 99999	0	50000			0 - 9999				
100000 - 199999		150000			10000 - 19999				
200000 - 299999		250000			20000 - 29999				
300000 - 399999		350000			30000 - 39999				
400000 - 499999		450000			40000 - 49999				
500000 - 599999		550000			50000 - 59999				
600000 - 699999		650000			60000 - 69999				
700000 - 799999		750000			70000 - 79999				
800000 - 899999		850000			80000 - 89999				
900000 - 999999		950000			90000 - 99999				
1000000 - 1499999	2	1250000							
1500000 - 1999999	2	1750000							
2000000 - 2999999	3	2500000							
3000000 -	3	3000000							

		<u>10</u>						<u>0</u>	
<u>F20 RIVER & GROUND WATER</u>			-	-	-	<u>F20 R & GW</u>		-	<u>Land Value Average</u>
0 - 99999		2	50000			0 - 9999			
100000 - 199999		12	150000			10000 - 19999			
200000 - 299999		5	250000			20000 - 29999			
300000 - 399999		9	350000			30000 - 39999			
400000 - 499999		4	450000			40000 - 49999			
500000 - 599999		5	550000			50000 - 59999	1	58100	
600000 - 699999		3	650000			60000 - 69999			
700000 - 799999		5	750000			70000 - 79999			
800000 - 899999		2	850000			80000 - 89999	1	87100	
900000 - 999999		2	950000			90000 - 99999			
1000000 - 1499999		5	1250000						
1500000 - 1999999		1	1750000						
2000000 - 2999999			2500000						
3000000 -			3000000						
		<u>55</u>						<u>2</u>	

TOTAL FARMLAND		F1	F10	F13	F14	F15	F19	F20	
0 - 99999	50000	30	6		35			2	73
100000 - 199999	150000	21	49		118	7		12	207
200000 - 299999	250000	10	64		26	5		5	110
300000 - 399999	350000	2	31		4	5		9	51
400000 - 499999	450000	2	3	3				4	12
500000 - 599999	550000	6	1	11		1		5	24
600000 - 699999	650000	3		3		4		3	13
700000 - 799999	750000	0		1				5	6
800000 - 899999	850000	0						2	2
900000 - 999999	950000	2				3		2	7
1000000 - 1499999	1250000	4		2		6	2	5	19
1500000 - 1999999	1750000	0		2		1	2	1	6
2000000 - 2999999	2500000	1				2	3		6
3000000 -	3000000	0					3		3
		81	154	22	183	34	10	55	539