



BRIGHTON COUNCIL
ANNUAL
REPORT
1995-96

B R I G H T O N





I am pleased that the second Annual Report of the Brighton Council, which relates to the period from 1 July 1995 to 30 June 1996, covers some innovative and positive achievements.

PLANNING

In line with the legislated requirement that Council be accountable to the community, Council requested the Minister for Local Government to conduct a Board of Enquiry into the Council's planning procedures. This was the first time a Council had requested a Board of Enquiry and could be considered a bold and progressive step. As a result suggestions were made and directions given to improve the planning process in ways which would benefit the Council and the community. Council will be looking at the new planning scheme during the next financial year. Currently Council is operating under an interim order developed in 1992. This results in some uncertainty particularly in regard to zoning. Our new planning

A MESSAGE FROM THE MAYOR

scheme will be designed for a small urban council which Brighton is, rather than be part of the planning scheme for a larger rural council. There will be a significant amount of public consultation to ensure community values and priorities are taken into account in the planning process.

ENVIRONMENT

Council's innovative environmental policies have been further developed. The nursery at the Bridgewater waste water treatment plant has progressed to Stage Two and a business plan is being developed which will enable Council to produce plants and make them available to the community. The spray irrigation program for the Brighton Sewerage Lagoon was completed during the year. Council can now prevent any effluent from the

Brighton township entering the Jordon River and in this regard is leading the state. Council has sufficient land to plant trees and has an arrangement with an adjoining farmer to utilise the effluent for irrigation.

The Environment Report developed by Council last year has received wide recognition. It is being used as a model by the Australian National University in Canberra and some mainland Councils have adopted the format. Brighton is the first Council in Tasmania to have an Environment Advisory Committee which has wide ranging representation from the community, schools, Tasmanian Conservation Trust, and, Councillors, all working together to provide valuable information for Council. The Environment Report, the plant nursery and the spray irrigation system for effluent disposal have all been developed following recommendations from the Advisory Committee.

The Tasmanian campaign of the Clean Up Australia Day was launched at the spray irrigation lagoons at Brighton by well known national campaigner for a cleaner environment, Ian Kieman. The event received national media coverage and displayed the Brighton Municipality in a very positive light.

WATER SUPPLY

On a less positive note I have to report that the Hobart Regional Water Board declined to change its policy for charging for water which resulted in our consumers paying for nearly \$300,000 worth of water they didn't use. It is pleasing to note that the new interim Water Board has agreed to address this issue next year.

It is rewarding to be part of a Council which has worked so well in developing positive and progressive policies aimed at ensuring a bright future for our attractive region.

Tony Foster, Mayor



This has been a positive year for Council.

During May, councillors, staff and representatives from the community attended a two day workshop which looked at the future organisational structure of the Council. The workshop produced recommendations for Council to be competitive and meet the guidelines laid down by the National Competition Policy. There were also recommendations suggesting a need for a number of Council positions to be made redundant and a restructuring of the organisation.

As result, before the end of the financial year, five staff positions were made redundant and the new structure was expected to be in place in early 1996/97. With the emphasis on customer service, the new staff structure will better serve the needs of the community.

CHANGES IN MANAGEMENT STRUCTURE

David Mitchell, former Manager Environmental Health Services accepted a redundancy and has been replaced by John Parkinson, now Senior Environmental Health Officer. Helen Walker, Manager Planning, has accepted a position with

GENERAL MANAGER'S REPORT

Huon Valley Council and Council has utilised the services of a planning consultant. Ron Sanderson, former Manager Engineering Services has been appointed as Manager Corporate Services and Manager Physical Services.

STRATEGIC PLAN

Working groups formed to address the goals and strategies contained in the Strategic Plan have been successful. A new Strategic Plan is expected to be advertised shortly and Council will be seeking public input.

COMPUTER SOFTWARE

We were very proud that the computer software developed in-house under the direction of Council's Information Technology Manager, Scott Smith, won the main Award for Excellence at the Local Government Association Conference in May 1996. As a result, Council has successfully sold the software to two other councils in Tasmania and there is interest from an interstate software company to market the product nationally.

SPORTING COMPLEX

During the year there has been an increase in the use of the Bridgewater High School sporting complex. Together with the State Government, Council has provided funding to enable the complex to be utilised outside school hours. Under the management of Aaron Douglas, the facility has created a lot of interest from the community with basketball and net ball rosters, line dancing, craft work, gymnastics and weight lifting. It is very pleasing to see this excellent facility being so well supported by the community.

The new reservoir at Horton Hill was brought on line during the year. Council is now well placed to meet future demand for water and expects the difficulties experienced with supply over the last few years will not occur in the future.

EMPLOYMENT

During the year Council continued its high level of involvement in labour market programs established over the previous two years. More than 120 Jobskills participants were engaged in a number of projects and in so doing injected more than \$1 million of Commonwealth funds into the community.

Geoff Dodge, General Manager

COUNCILLORS

MAYOR,	CR JOHN BUSH	CR PHILIP OWEN
CR TONY FOSTER,	CR CAMPBELL GUNN,	CR LOIS RAINBIRD
DEPUTY MAYOR	CR TED JEFFRIES	CR EDNA SCOTT
CR GEOFF TAYLOR,	CR ROGER MANTON	

BRIGHTON COUNCIL ORGANISATIONAL STRUCTURE

MAYOR AND ELECTED COUNCIL

GEOFF DODGE

GENERAL MANAGER

CHRIS HYLAND	RON SANDERSON	HELEN WALKER	COLIN GRIFFITHS	DAVID MITCHELL
<i>Manager</i>	<i>Manager</i>	<i>Manager</i>	<i>Manager</i>	<i>Manager</i>
<i>Administrative Services</i>	<i>Engineering Services</i>	<i>Planning Services</i>	<i>Building Services</i>	<i>Environmental Health Services</i>
General Administration Rates and Finance Debt Collection Information Systems Records Management Promotion Community Services	Roads and Bridges Drainage Water Sewerage Plant and Machinery Reserves Asset Management Long Term Planning	Planning Scheme Planning Permits Subdivisional Approvals Development Control Planning Appeals Strategic Plans	Building Approvals Maintenance of Council Buildings	Animal Control Solid Waste Management Public Health Disaster Planning Environmental Management Pollution Control

COMMITTEES, WORKING GROUPS AND REPRESENTATION

Committees	Representation
Full Council	Councillors only
Executive Committee	Councillors only
Brighton Planning Committee	Councillors only
Parks and Recreation Committee	Councillors only
Bridgewater Community Centre Advisory Committee	Councillors, community representatives
Enterprise Bargaining Committee	Councillors, management and staff
Senior Officers Group	Senior management
Occupational Health and Safety Committee	Management and staff
HACC Management Committee	Brighton Home Nursing Auxiliary and staff
Children's Services Support Group	Management and staff
Strategic Plan Working Groups	Councillors only
Solid Waste Management Committee	Councillors only
Promotion of Municipality Working group	Councillors only
Council also has elected representation on the following organisations:	
Hobart Metropolitan Councils Association	
Brighton Senior Citizens Management Committee	
Brighton Junior Council	
Derwent Valley and Lower Midlands Regional Association	
Bridgewater High School Council	
Bridgewater Community Sporting Complex Management Committee	

ENGINEERING SERVICES

OPERATIONAL PLAN HIGHLIGHTS

ROADS

OBJECTIVE

To maintain the road network to a standard that is acceptable and safe for the travelling public and other road users.

ACTION PLAN

- Maintain all roads within the road network to a level that is the same or equal with their importance within the network.
- Stage two of construction of roads works, footpaths, kerb and channel at Jetty Road.
- Improve the standard of the major gravel road network by sealing 1 km of gravel road per year.

PERFORMANCE

- A road hierarchy was developed to ensure those roads with the highest level of traffic flow and of the greatest importance to the movement of traffic through the region received the highest priority in maintenance.
- Road and footpath infrastructure was developed at Jetty Road, Old Beach.
- Sealing of 2 km of gravel roads was achieved.

SEWERAGE

OBJECTIVE

To maintain the sewerage system to a standard that will adequately convey and treat effluent without adverse effect to the environment.

ACTION PLAN

Ensure that all sewage pump stations are maintained at a level that does not create a health hazard, pollute the environment or create a nuisance.

PERFORMANCE

- Developed a preventative maintenance program for the sewage treatment plants and pump stations with resultant lower maintenance costs, fewer callouts and a reduced risk of pollution.

- Developed and implemented a program to reuse sewerage effluent from Brighton and Pontville.
- Built new effluent treatment and storage lagoons at Brighton and established an irrigation system with an adjoining farm. This site was selected for the launch of the Tasmanian section of Clean Up Australia and is a model project for Tasmanian Clean Up Australia 2001 project.

WATER SUPPLY

OBJECTIVE

To maintain the water supply storage reservoirs and reticulation system to a standard that will supply potable water to all existing consumers with minimal interruption.

ACTION PLAN

Ensure that adequate supply and pressure are preserved for both domestic and emergency use and complete a water conservation program.

PERFORMANCE

- Installed the high level Horton Hill reservoir to supply the Briggs Road area and back-up to Brighton.
- Installed water bores at reserves to avoid using treated water for watering ovals.
- Completed installation of water meters on every connection in the municipality and adopted the user pays principle in charging for water with a resultant reduction in water usage.



"The Tasmanian Conservation Trust is proud to be associated through the Brighton Council's Environmental Advisory Committee with Tasmania's most environmentally progressive Council."

*Michael Lynch,
Director Tasmanian
Conservation Trust*

Brighton is a small Council very much in tune with the community.

The region has suffered from a lack of large employers and the Council is right on track with the industrial park development at Bridgewater which will bring long term benefits. At the same time the Council is aware of the need to maintain the balance between rural and residential development.

*Kerry Johnson,
secretary, Old Beach
Progress Association,*

ENVIRONMENTAL SERVICES

OPERATIONAL PLAN HIGHLIGHTS

OBJECTIVE

To have a healthy environment and a level of service equivalent to community expectations.

WASTE MANAGEMENT

ACTION PLAN

- Maintain a high level of service for the kerbside collection of garbage and recyclable material and the operation of a waste transfer station.
- Maximise the reduction of waste to landfill.

PERFORMANCE

- A significant decrease (23% by volume) in the amount of waste for disposal in landfill was achieved largely as a result of the introduction of fees for waste disposal at the transfer station.
- Council successfully transferred all waste operations, including kerbside collection, recycling and operation of the waste transfer station, to one contractor. This has resulted in improvements to the waste transfer station, a high level of service and overall efficiency gains.

ENVIRONMENTAL HEALTH

ACTION PLAN

- Conduct monthly immunisation clinics, annual school immunisation and promote the need for immunisation.
- Inspection and licensing of food premises, places of public entertainment and septic tank installations.
- Undertake a public awareness program for Council's environmental services.

PERFORMANCE

- The number of adults and children immunised was similar to the previous year.
- Council staff conducted workshops, school visits, a mail out and public displays and prepared media releases and advertisements to inform the community on recycling, food preparation and other public health related matters.

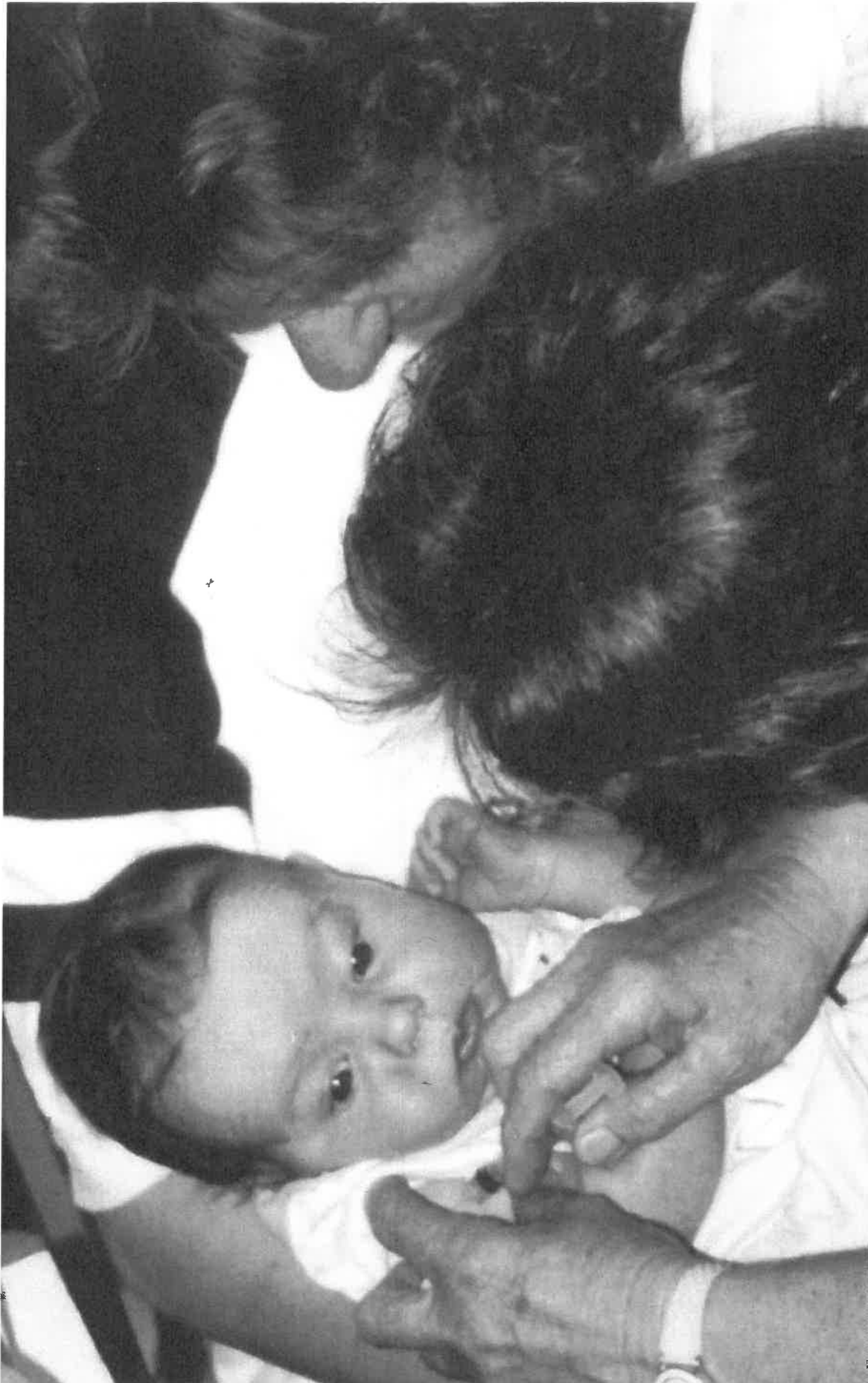
ANIMAL CONTROL

ACTION PLAN

To maintain an effective dog control program.

PERFORMANCE

Dog registrations and dog impoundments remained at similar levels to the previous year. Over 20% of impounded dogs were reclaimed which was a significant increase from the previous year and an indication of an improvement in owners' responsibility. However there was an increase of over 100% in the number of registered complaints concerning dogs.



I'm the fourth generation of my family to live in the Brighton region. Being close to Hobart with land available for subdivision with a great outlook over the Derwent river towards Mount Wellington and the city, I believe the area has a lot of potential.

I have found the staff at the Brighton Council the best of any local government personnel I have dealt with. They are always helpful in sorting out problems. I'm looking forward to working with the new Council and the completion of the planning scheme and the Strategy Plan.

*Maurice Barwick,
developer- residential*

ECONOMIC DEVELOPMENT

OPERATIONAL PLAN HIGHLIGHTS

BUILDING SERVICES

OBJECTIVE

- To promote the safety and amenity of the built environment and have input in to the development of the Tasmanian Model Building Act.
- To promote the heritage value of local buildings.
- Increased community consultation.

LAND USE PLANNING

OBJECTIVE

Encourage and manage development in order to promote an increased level of amenity and wealth in the environmental, social, economic and cultural facets of the Municipality.

ACTION PLAN

Strategic planning to promote sustainable development.

PERFORMANCE

- The Pontville Historic and Environment Study, a social history of Pontville funded by a National Estate Grant, was completed and placed on public exhibition for comment.
- Council received 172 development proposals and 23 subdivision applications.
- The introduction of a Geographic Information System provides improved access to information on properties and Council services and will greatly assist future development and ratepayer enquiries.

- Council introduced water and sewerage infrastructure charges for new subdivision development.
- The development of the industrial estate between Bridgewater and Brighton has been strongly supported by Council and has great potential, being ideally located at the gateway to Hobart.
- Council received an application to rezone the future urban land between Bridgewater and Old Beach to urban residential development and an 18 hole golf course complete with Clubroom restaurant and other facilities such as tennis courts etc. While not yet approved by Department of Environment and Land Management, Council sees the proposal as a positive step towards future growth and development.



The Brighton Council is aware of the need to create employment for the community and prepared to promote the natural advantages of the area to industry to make sure it happens. The Council is also aware of need to comply with regulations and works with industry to set goals and seek the best solutions.

*Joel Briggs, Briggs
Tasmanian Veneers.*

I have a lot of faith in the Brighton Municipality. It's the gateway to Hobart and a scenically beautiful area with good transport and a willing labour market. I don't believe its full potential has been realised. As a McDonalds store we want to be part of the growth opportunities.

*Phil Wilson, Lincensee,
Bridgewater McDonalds*

COMMUNITY & RECREATIONAL

OPERATIONAL PLAN HIGHLIGHTS

EMERGENCY MANAGEMENT

OBJECTIVE

To have co-ordinated plans, procedures and infrastructure for the prevention of and response to hazards or risks to public safety.

ACTION PLAN

- Compliance with the requirements of relevant legislation and regulations.
- Ensure that the operational centre is adequately resourced and functional.

PERFORMANCE

The Brighton Emergency Management Plan was reviewed and updated

RESERVES

OBJECTIVE

To ensure reserves and public buildings meet the needs of sporting and community groups and the general public.

ACTION PLAN

Maintain public buildings and reserves in good condition and encourage their use by the community.

PERFORMANCE

- Meetings were held with user groups of Council facilities to determine their present and future needs.
- Water bores were installed at Weily Park and Cove Creek ovals.
- A preventative maintenance program was initiated for all playgrounds.

CHILD AND FAMILY DAY CARE, SERVICES FOR THE ELDERLY

OBJECTIVE

To ensure centre based Child Care and Family Day Care services are accessible and affordable.

ACTION PLAN

- Improve access to centre based Child Care.
- Ensure quality care is available through dedicated, trained and accredited staff.
- Improve site facilities at Gunn Street Bridgewater.
- In conjunction with the Brighton Home Nursing Auxiliary, provide and operate an Aged Day Care Centre to meet the needs of the elderly and frail.

PERFORMANCE

- Facilities were improved and playground equipment was installed at the Gunn Street Child Care Centre.
- Brochures were published to promote the services available for the elderly and frail.
- Building improvements were carried out at the Midland Highway Aged Day Care Centre.



The Brighton Council has worked closely with the School on a number of community projects such as the Adopt a Highway program where students have planted over 7000 trees supplied by Council. The Council continues to co-operate with us at the School Farm and Land Care Centre and the joint venture with the school sporting complex is a great success.

I am very happy with the way Council has been prepared to support the school and it has also been very constructive and helpful in many community initiatives. The way the community comes together to deal with issues is very impressive.

*Graeme Speight,
Principal, Bridgewater
High School*

OTHER SERVICES, RESOURCE ALLOCATION

OPERATIONAL PLAN HIGHLIGHTS

FINANCE, STRATEGIC PLANNING

OBJECTIVE

To pursue cost effective service delivery

ACTION PLAN

- To ensure all residents have equal access to Council services and information.
- To review Council's organisational performance.
- To promote active participation by the community in the decision making process.

PERFORMANCE

- Commonwealth Government Better Cities Program funding was approved for an Urban Renewal Project involving consultation with Bridgewater and Gagebrook communities.
- A review of the Council office organisation resulted in a major restructuring of the inside staff.
- The introduction of water meters and a 'user pays' system for water reduced the cost for those residents who used less.
- Council's planning procedures were critically reviewed by a Local Government Board of Inquiry initiated by a Council request to the Minister for Local Government.

HUMAN RESOURCES,

PLANT & EQUIPMENT,

BUDGET SUMMARY

OBJECTIVE

Optimise utilisation of Council's staff and opportunities provided through labour market initiatives such as Jobskills.

ACTION PLAN

- Develop and implement resource sharing of major plant items with other councils.
- Implement AAS27 accounting standard and maintain consistent accounting policies
- Develop and implement a budgetary and associated reporting system to satisfy both internal and external requirements.

PERFORMANCE

- Brighton continued as the state's leading Council for the utilisation of Jobskills participants with over 120 employed in a number of projects through the year.
- Council hired in a grader from the Clarence Council and hired out its Flocon road maintenance unit to four councils, Works Tasmania and private contractors.
- Deakin University adopted Council's Financial Statement as a model for a local government graduate course.
- Council's internally developed computer software system won the Local Government Association of Tasmania Award for Excellence.



Brighton is ideally situated for industrial development - close to Hobart but out of the high density urban development.

I find the Council very good to work with. We don't always agree but the Councillors and staff are always accessible and we can always work out solutions together.

Dudley Clarke, Dudley Clark Ltd, industrial developer.

GRANTS & BENEFITS APPROVED

GRANTS AND BENEFITS REGISTER -

SECTION 77 LOCAL GOVERNMENT ACT 1993

Staff Christmas Functions	\$450.00
School Business x 8	\$2,000.00
Bridgewater Police & Citizens Youth Club	\$2,934.35
Tasmania Fire Research Council	\$1,000.00
Derwent Education Expo	\$100.00
Chris Taylor	\$60.00
Tasmania's South Association	\$1,000.00
Joshua Corney	\$60.00
Southern Tasmania Economic Development Board	\$5450.00
Dianne Burton	\$410.00
Hobart City Mission	\$200.00
Citizenship Prizes to local schools (7 x \$60.00)	\$420.00
Brighton Show Society	\$250.00
Pontville Heritage Association	\$250.00
Crime Stoppers Program	\$500.00
Council Chaplain - stipend	\$150.00
South Eastern Nursing	\$750.00
Old Beach Progress Association	\$1200.00
Uniting Church	\$480.00
P. Fogagnolo	\$60.00
N Howells	\$60.00
Port Arthur Appeal	\$1,000.00
Bridgewater High School	\$540.00
Hobart City Council	\$300.00
TOTAL	\$19,624.35

FINANCIAL REPORT 1995-96

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INDEPENDENT AUDIT REPORT**To the Councillors of the Brighton Council****Scope**

I have audited the financial report of the Brighton Council comprising Operating, Financial Position, Changes in Equity and Cash Flows Statements and notes thereto, for the year ended 30 June 1996. The Councillors of the Brighton Council are responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the Councillors.

The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards, Urgent Issues Group Consensus Views and applicable legislation so as to present a view which is consistent with my understanding of the financial position of the Brighton Council, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion the financial report presents fairly in accordance with the Local Government Act 1993 and applicable Accounting Standards and other mandatory professional reporting requirements, the financial position of the Brighton Council as at 30 June 1996, and the results of its operations and its cash flows for the year then ended.



A J McHugh
AUDITOR-GENERAL

31 October 1996

HOBART

TASMANIAN

AUDIT OFFICE

BRIGHTON COUNCIL

Statement by Councillors and General Manager

In our opinion:

- (a) the financial report set out on the following pages presents fairly the financial position of BRIGHTON COUNCIL as at 30 June 1996 and the results of its operations for the year then ended in accordance with Statements of Accounting Concepts and applicable Accounting Standards; and
- (b) the financial report has been prepared in accordance with the requirements of the Local Government Act (Tasmania) 1993.

Cr. S.A.Foster
Mayor



Cr. G.V.Taylor
Deputy Mayor



G.L.Dodge
General Manager



FINANCIAL REPORT 1995-96

OPERATING STATEMENT FOR THE YEAR ENDED 30 JUNE 1996

	Notes	Actual 1996	Budget 1996	Actual 1995
REVENUES				
		\$	\$	\$
Rate Revenues	3(a)(i)	4,760,705	5,321,137	5,100,143
User Charges	3(a)(vi)	635,518	470,000	278,692
Fees and Charges		266,716	300,000	247,858
Reimbursements of Expenses Incurred	3(a)(iv)	63,834	70,000	87,814
Private Works Sales Proceeds		56,075	0	14,063
Interest 3(a)(ii)		122,061	101,800	131,815
Contributions 3(a)(vii)		168,610	0	212,825
Other		5,450	0	928
		\$6,078,969	\$6,262,937	\$6,074,138
Government Grants	3(a)(v)	2,322,990	1,500,000	1,743,881
Profit from Sale of Plant	3(a)(iii)	62,351	50,000	107,890
TOTAL		\$8,464,310	\$7,812,937	\$7,925,909
EXPENSES				
Employee Costs	3(b)(i)	2,964,900		2,653,474
Materials and Contracts		2,015,885	4,146,780	1,866,739
Purchase of Water		848,923	858,000	817,195
Depreciation	3(b)(ii)	2,076,997	0	1,036,490
Interest	3(b)(iii)	461,586	450,000	375,557
Financial Costs	3(b)(iii)	149,408	150,000	77,533
Contributions	3(b)(iv)	456,282	391,950	426,596
Family Day Care Fee Relief Subsidy		470,809	400,000	370,836
Other		213,236	67,678	143,817
		\$9,658,026	\$6,464,408	\$7,768,237
Donations		19,624	20,000	30,018
Remissions Granted		147,302	150,000	145,605
ABNORMAL ITEMS				
Debt Consolidation Costs	3(b)(v)	0	0	182,676
TOTAL		\$9,824,952	\$6,634,408	\$8,126,536
Increase in Net Assets Resulting from Operations		(\$1,360,642)	\$1,178,529	(\$200,627)

FINANCIAL REPORT 1995-96

APPROPRIATION STATEMENT

FOR THE YEAR ENDED 30 JUNE 1996

	Notes	Actual 1996 \$	Actual 1995 \$
Increase/(decrease) in Operating Capability (from Operating Statement)	29	-1,360,642	-200,627
Transfers(To)/From Reserves			
Transfer from Plant Replacement Reserve representing surplus used for the capital works programme	28	100,000	100,000
Transfer from Municipal Works Reserve representing surplus used for the capital works programme	28	25,000	50,000
Transfer from Bridges Reserve	28	0	42,000
Transfer from Public Open Space reserve representing funds used for the purchase of playground equipment	28	0	16,000
Transfer from Recreation Works Reserve representing surplus used for the capital works programme	28	67,000	30,000
Transfer to Asset Revaluation Reserve representing funds for a promotional project in Pontville	28	0	0
Transfer to Plant Replacement Reserve representing excess revenues of plant hire rates over associated costs	28	-45,000	-26,000
		(\$1,213,642)	11,373
Accumulated Surplus as at 1 July 1995		875,763	864,390
Accumulated Surplus as at 1 July 1996		(\$337,879)	\$875,763

FINANCIAL REPORT 1995-96

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 1996

	Notes	Actual 1996	Actual 1995
CURRENT ASSETS		\$	\$
Cash	4	82,295	579,805
Receivables - Rates	5	329,602	305,580
Receivables - Other	5	255,799	211,480
Inventories	0	22,871	
Land Held for Resale	6	209,000	209,000
Work in Progress	7	8,051	385,494
Other	8	37,816	39,916
Total Current Assets	2(b)	\$922,563	\$1,754,146
CURRENT LIABILITIES			
Creditors	9	579,499	662,985
Borrowings	10	36,170	21,884
Provisions	11	330,133	59,462
Lease Liabilities	12	41,244	29,628
Other	13	74,113	114,772
Total Current Liabilities		\$1,061,159	\$1,188,730
NET CURRENT ASSETS		(\$138,596)	\$565,416
NON CURRENT ASSETS			
Land	14	1,664,000	1,585,000
Plant and Vehicles	15	670,797	729,237
Small Machinery	16	6,886	15,531
Furniture and Equipment	17	203,307	310,672
Buildings	18	3,627,644	3,572,673
Bridges	19	745,918	766,777
Sewerage	20	9,679,687	9,493,932
Drainage	21	7,806,229	7,988,650
Water	22	8,169,942	7,841,249
Water Meters	23	597,692	274,042
Street Lighting	24	424,280	0
Roads	25	21,987,762	0
Other	26	152,416	900,448
Total Non Current Assets	2(b)	\$55,736,560	\$33,478,211

FINANCIAL REPORT 1995-96

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 1996 CONTINUED.

NON CURRENT LIABILITIES			
Borrowings	10	6,568,752	766,485
Lease Liabilities	12	59,521	80,188
Provisions	11	183,322	76,173
Total Non Current Liabilities		\$6,811,595	\$5,922,846
NET ASSETS		\$48,786,369	\$28,120,781
EQUITY			
Reserves	27	684,520	821,520
Accumulated Surpluses	28	(337,879)	875,763
Ratepayer's Capital	28	48,439,728	26,423,498
TOTAL EQUITY		\$48,786,369	\$28,120,781
Contingency	29		
Commitments for Expenditure	30		

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 1996

	Accumulated Surplus	Municipal Works Reserve	Asset Revaluation Reserve	Recreation Works Reserve	Plant Replacement Reserve	Public Open Space Reserve	Bridges Works Reserve	Total 1996
	1996	1996	1996	1996	1996	1996	1996	1996
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of the financial year	875,763	50,000	439,133	70,000	226,802	35,585	0	1,697,283
Decrease in net assets resulting from operations	(1,360,642)	-	-	-	-	-	-	(1,360,642)
Transfers to reserves	(45,000)	-	10,000	-	45,000	-	-	10,000
Transfers from reserves	192,000	(25,000)	-	(67,000)	(100,000)	-	-	0
Balance at the end of the financial year	(\$337,879)	\$25,000	\$449,133	\$3,000	\$171,802	\$35,585	\$0	\$346,641

FINANCIAL REPORT 1995-96

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 1996

	Notes	Actual 1996	Actual 1995
Cash Flows from Operating Activities			
Payments			
Employee Costs		2,887,080	2,581,522
Fee Relief Subsidy		470,809	370,836
Materials and Contracts		2,944,601	2,154,619
Interest and other costs of finance		610,994	365,416
Donations		19,624	30,018
Contributions		456,282	426,596
Other Expenses		213,236	143,817
Deposits Net		0	9,673
		\$7,602,626	\$6,082,497
Receipts			
General Rates		4,589,381	5,151,868
User Charges		493,649	278,693
Fees and Charges		266,716	217,526
Work Order Sales Receipts		56,075	82,894
Contributions		89,610	19,465
Interest		122,061	131,815
Reimbursements of Expenses Incurred		63,834	87,814
Other Revenue		19,736	928
Suspense Net		0	3,316
		\$5,701,062	\$5,974,319
Net Cash Inflow (Outflow) from Operating Activities	32	(\$1,901,564)	(\$ 108,178)
Cash Flows from Investing Activities			
Payments			
Land		0	0
Buildings		145,875	126,046
Plant and Vehicles		279,199	581,284
Water Reticulation Assets		548,295	322,453
Water Meters		323,650	109,360
Bridge Assets		11,785	109,194
Road Assets		265,178	0
Sewerage/Drainage Assets		413,777	224,184
Infrastructure Assets		0	262,112
Furniture and Equipment		(1,647)	204,055
		\$1,986,112	\$1,938,688
Proceeds from Sales of Plant and Equipment	3(a)(iii)	\$264,909	\$576,653
Net Cash Inflow (Outflow) from Investing Activities		(\$1,721,203)	(\$1,362,035)
Cash Inflows (Outflows) from Financing Activities			
Repayment of Borrowings		(37,733)	(738,063)
New Loans		840,000	570,000
Repayment of Lease Liabilities		0	(10,799)
		\$802,267	(\$178,862)
Cash Inflow (Outflow) from Government			
Government Grants		\$2,322,990	\$1,738,105
Net increase/(decrease) in Cash Held		(\$497,510)	\$89,030
Cash at the Beginning of the Financial Year		579,805	490,775
Cash at the End of the Financial Year	4	\$82,295	\$579,805

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 30 JUNE 1996

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1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of these Financial Statements are:

(a) Basis of Accounting

The financial reports of Council have been prepared to comply with Statements of Accounting Concepts, applicable Australian Accounting Standards and the Local Government Act 1993, encompassing accrual accounting.

(b) The Local Government Reporting Entity

Council prepares a general purpose financial report that encompasses all business and non-business operations which Council controls, either directly or through the operation of controlled entities. These reports will detail all funds, assets and liabilities over which Council exercises or may exercise control. In the process of preparing the Brighton Council financial reports, the effects of transactions between Council and other controlled entities have been eliminated. For example, the effects of internal borrowing's and transfers.

(c) Asset Valuations

The financial statements have been prepared in accordance with the historic cost convention. Assets have been valued as per the following:

- land and buildings: per Valuer General's determinations
- plant and vehicles: per independent analysis
- small machinery and tools: at written down original cost or where this cannot be identified, at written down replacement cost
- equipment and furniture: at written down original cost or where this cannot be identified, at written down replacement cost per State Purchasing and Sales schedules
- bridges: at current written down replacement cost
- sewerage/drainage assets: at current written down replacement cost
- water reticulation assets: at current written replacement cost
- water meters: at current written down replacement cost
- street lighting assets: at current written down replacement cost
- road assets: at current written down replacement cost

(d) Acquisition of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets. Cost is determined as the fair value of the assets

given as consideration, including architects fees and engineering design fees and all other costs incurred in getting the assets ready for use.

Non monetary assets received in the form of grants and donations are recognised as assets and revenues at their fair value at the date of receipt. Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arms length transaction.

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

(e) Revaluation of Non Current Assets

All non current assets, other than inventories, land and investments are revalued to their current cost less accumulated depreciation every five to seven years.

Land and land held for resale are revalued at the date of each general valuation of property within the Municipality, the last such revaluation being 30th June 1993. Any revaluation increment or decrement is charged directly to the Asset Revaluation Reserve.

The current cost of an asset means the lowest cost at which the gross service potential of that asset could currently be realised in the normal course of operations.

Revaluations do not result in the carrying value of non current assets exceeding the net amount expected to be recovered through the net cash inflows arising from their continued use and subsequent disposal.

(f) Depreciation of Non Current Assets

All non current assets, excluding land, are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

Depreciation is recognised on a straight line basis over the effective life of the asset, using rates reviewed annually.

Non current assets are those assets which provide a benefit to Council extending beyond twelve months.

The current applicable rates of depreciation are:

- buildings	20-80 years
- plant and vehicles	5-15 years
- small machinery and tools	3- 8 years
- equipment and furniture	5-12 years
- roads	15-50 years
- drainage/sewerage assets	40-80 years
- water supply assets	40-80 years
- bridges	20-80 years

(g) Asset Recognition Thresholds

The following asset acquisition limits will apply, assets acquired with values below these limits will be expensed:

- land	Nil
- buildings	\$5 000
- small machinery and tools	\$100 - \$1 000
- equipment and furniture	\$300
- roads	\$5 000
- drainage	\$2 500
- water supply	\$2 500
- bridges	\$10 000

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED**(h) Maintenance and Repairs**

Maintenance, repair costs and renewals are charged as expenses as incurred. If the maintenance costs are such that they significantly increase the economic life of an asset or the total value exceeds the written down current value, and the costs are consistent with the asset acquisition limits, then the costs will be capitalised.

All computer software costs will be expensed as forming part of the ongoing maintenance of up-to-date software.

(i) Employee Entitlements**i. Wages and Salaries**

A liability for wages and salaries is recognised, and is measured as the amount unpaid at balance date at current pay rates in respect of employees service up to that date.

ii. Annual, Sick and Long Service Leave

A liability of annual and long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to balance date. In assessing expected future payments regard is had to expected future wage and salary levels and experience of employee departures and periods of service. A distinction is made between the current and non-current long service leave liabilities, current for leave presently due and non-current for leave accrued but not yet due.

iii. Superannuation

The superannuation expense for the reporting period is the amount of the statutory contribution the Corporation makes to the Municipal Employees Assurance Scheme, administered by the Municipal Association of Tasmania, which provides benefits to the employees.

The expense incorporates the amounts paid by Council on behalf of the employees to Tasplan scheme, as required under legislation.

(j) Investments

Investments are brought to account at cost. Interest revenues are recognised as they accrue. The interest accrual is recognised at balance date, comprising the amounts earned but not yet received.

(k) Liabilities

A liability is recognised in the statement of financial position when, and only when, it is probable that the future sacrifice of service potential or future economic benefits will be required and the amount can be reliably measured. These liabilities will be classified as current, due within the preceding reporting period, or non-current.

(l) Revenues

Revenues are recognised when, and only when it is probable that the inflow or other enhancement or savings in outflows of service potential or future economic benefits has occurred and the benefits can be reliably measured.

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

(m) Expenses

Expenses are recognised when, and only when it is probable that the consumption or loss of service potential or future economic benefits resulting in a reduction in assets and/or an increase in liabilities has occurred and this result may be reliably measured.

(n) Land Held for Resale

Land held for development and/or resale is valued at the lower of cost or net realisable value. Cost includes the cost of acquisition, development and interest incurred on financing of that land during its development. Interest and other holding charges incurred after development is complete are recognised immediately as expenses. Revenues from sale of land is recognised in the operating statement on the signing of a valid unconditional contract of sale.

(o) Rates, Grants and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Corporation obtains control over the assets comprising the contributions.

Rating revenues are recognised at the commencement of the rating period or when the rates are levied.

Uncollected rates at balance date are recognised as Receivables.

Grants, donations and other contributions which are not subject to accompanying conditions that they be expended in a particular manner or for a particular purpose are recognised as revenue in the reporting period when the Council obtains control over the assets comprising the contributions. Unreceived contributions over which Council has control are recognised as Receivables.

To the extent that grant moneys have not, at balance date, been expended in a manner, or over a period, specified by a grantor, the nature of accounts relating to those undischarged conditions are disclosed in the Notes to the accounts.

(p) Trust Funds

Council receives moneys as an agent for the State Government. As the Corporation performs only a custodial role in respect of these moneys and because the moneys cannot be used for Council purposes, they are not brought to account in the financial reports.

Amounts received as tender deposits and retention amounts controlled by Council are included in the disclosure for creditors within current liabilities.

(q) Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day-to-day basis, net of outstanding bank overdraft.

(r) Lease Liabilities

Council has purchased computer software and hardware via lease arrangements. These leases are finance lease, with ownership of the assets passing to Council at the completion of the contracts. As such, Council recognise the associated lease liabilities.

FUNCTIONS/ACTIVITIES OF THE COUNCIL

(a) Revenues, expenses and assets have been attributed to the following functions/activities, descriptions of which are set out in note 2(c)

Functions	Expenses	Grants	Revenues Other:	Total	Increase in Operating Cap	Assets
Corporate Services	1,030,119	500	124,806	125,306		
Water Supply	1,418,142		1,430,371	1,430,371		8,767,634
Parks and Recreation	513,250	627,225	12,000	639,225		
Drainage/Sewerage	1,023,585		1,180,290	1,180,290		17,485,916
Town Planning Services	152,177		15,898	15,898		
Building Services	110,482		42,340	42,340		
Roads/Streets/Bridges	1,531,617	186,300	0	186,300		23,157,960
Community Services	1,055,924	873,172	77,056	950,228		
Environmental Health Services	255,995		35,425	35,425		
Waste Management	436,240		340,797	340,797		
Technical Services	462,538	2,000	33,790	35,790		
Unallocated Services	1,834,884	633,793	2,848,547	3,482,340		7,247,613
TOTAL	\$9,824,952	\$2,322,990	\$6,141,320	\$8,464,310	(\$1,360,642)	\$56,569,123

2. DEFINING ACTIVITIES OF THE MUNICIPALITY

(b) Total assets shown in note 2(a) are reconciled with the amounts shown for assets in the statement of financial position as follows:

	1996
Current Assets	1,020,113
Non Current Assets	55,639,010
	\$56,659,123

(c) The activities of Council are to be classified into the following functions:

Administration/corporate services

-operation and maintenance of council chambers, administration offices, maintenance depots and plant and equipment, monitor revenue collections

Water Supply

-construction and maintenance of the water reticulation system, purchase and supply of bulk water

Drainage/sewerage

-construction and maintenance of drainage works

Town planning services

-administration of the town planning scheme

Building services

-administration and co-ordination of building applications and monitoring the building Code

Roads/streets

-construction and maintenance of Councils road system

Community services

-monitor the welfare of the community, child care, family day care, youth activities, aged care

Environmental health services

-community health, environmental control, food surveillance, monitor health standards, septic tank applications, pest control, dog and animal control, offensive trades; plumbing, places of public entertainment, caravan licences, complaints and counter disaster

Waste management

-operation of the waste transfer station, recycling programmes, monitoring and collection of refuse and sewerage collection and testing

Technical services

-monitoring, developing, designing and maintaining the Corporation infrastructure

Unallocated services

-other

Parks and recreation

-development, operations and maintenance of parks, gardens, natural reserves and sporting facilities

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3. OPERATING REVENUES AND EXPENSES

		Actual	Actual
		1996	1995
		\$	\$
3(a)	Operating Revenues		
	Rates	4,760,705	-5,100,143
	Fees and Charges	266,716	247,858
	User Charges	635,518	278,692
	Interest	122,061	131,81
	Reimbursements	63,834	87,814
	Contributions	168,610	212,825
	Private Works Sales	56,075	14,062
	Grants	2,322,990	1,743,881
	Other	5,450	929
	Profit from Sale of Plant	62,351	107,890
		\$8,464,310	\$7,925,909
(i)	Rates Revenue		
	General	2,141,563	2,156,754
	Garbage	240,857	227,355
	Sewerage	1,192,913	1,129,352
	Water	903,763	1,374,990
	Fire Levy	205,161	173,656
	Penalties	76,448	67,198
	Discounts Allowed	0	(29,162)
		\$4,760,705	\$5,100,143
(ii)	Interest Revenue		
	Interest received or due and receivable from:		
	Investments	120,318	128,573
	Family Day Care Investments	0	2,128
	Private Streets	1,743	1,114
		\$122,061	\$131,815
(iii)	Profit from Sale of Property, Plant and Equipment		
	Proceeds from Sales	264,909	576,653
	less written down current cost of property sold	202,558	468,763
	Gain on Sale	\$62,351	\$107,890
(iv)	Recoveries and Reimbursements		
	Reimbursements of Costs Incurred		
	Welfare Administration	9,268	8,797
	Southern Midlands Municipality Loan Repayments	54,311	76,190
	PBM Loans	0	2,827
	Other	255	0
		\$63,834	\$87,814

3. OPERATING REVENUES AND EXPENSES CONTINUED

	Actual 1996 \$	Actual 1995 \$
(v) Grant Revenues		
Grants were received in respect of the following:		
Roads and Streets		
Commonwealth Tax Sharing	186,300	226,916
	\$186,300	\$226,916
Community Services		
Youth Activities Service	44,826	41,007
Family Day Care	581,209	441,789
School Holiday Program	6,675	7,250
Jobskills Program	11,994	14,200
Pontville Historic Environment	5,100	15,000
Brighton Children's Services	204,767	
Home and Community Care	18,601	19,001
	\$873,172	\$721,625
Parks and Recreation		
Jobskills Program	625,600	91,838
Garden Project	1,625	7,725
	\$627,225	\$99,563
Corporate Services		
Commonwealth Employment Program	500	10,922
Commonwealth Employment Program	0	2,198
	\$500	\$ 13,120
Technical Services		
Jobskills Program	\$2,000	94,455
Unallocated		
Pensioner Rate Remissions	92,602	111,386
Economic Development	0	50,000
Commonwealth Tax Sharing	541,191	421,416
Jobskills Program	0	5,400
	\$633 793	\$588,202
Total Grants	\$2,322,990	\$1,536,743
(vi) User Charges		
Excess Water Charges	526,609	157,447
Flocon Hire	9,859	13,589
Refuse Site Entrance Fees	99,050	107,657
	\$635,518	\$278,693

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3. OPERATING REVENUES AND EXPENSES CONTINUED

	Actual 1996	Actual 1995
(vii) Contributions	\$	\$
Parks and Recreation	137,000	88,000
Sewerage/Water	22,305	28,480
Grant Schemes	0	89,360
Long Service Leave	0	5,028
Other	9,305	1,957
	\$168,610	\$212,825
3(a) Operating Revenues		
(i) Employee Costs		
Wages and Salaries	2,414,395	2,218,388
Employee Leave Accruals	77,891	71,953
Superannuation	226,425	173,831
Redundancies	0	59,185
Aldermanic Allowances	66,777	64,593
Other Employee Related Expenses	179,412	65,524
	\$2,964,900	\$2,653,474
(ii) Depreciation and Amortisation Expense		
Depreciation and amortisation was charged in respect of:		
Plant and Vehicles	135,081	129,214
Buildings	100,904	155,470
Small Machinery	8,645	8,645
Bridges	32,645	32,644
Sewerage Assets	228,022	222,308
Drainage Assets	182,421	182,421
Water Assets	219,602	210,149
Road Assets	1,073,010	0
Equipment and Furniture	96,667	95,639
	\$2,076,997	\$1,036,490
(iii) Financial Costs		
Interest on Debt	457,456	375,557
Audit Fees	25,481	22,460
Bank Charges	12,872	9,926
Finance Lease Interest Expense	13,808	3,867
Finance Lease Amortisation Expense	42,929	13,831
Credit Card Costs	4,112	3,820
Discount Allowed	37,510	0
Other	12,696	11,027
Interest Family Day Care	4,130	12,602
	\$610,994	\$453,090
(iv) Contributions		
State Fire Commission Levy	192,433	164,736
State Library Levy	104,632	94,947
Tas. Canine Defence League Contribution	37,976	35,120
Local Govt. Association of Tasmania	23,350	24,484
Valuation Fees	37,366	50,998
Local Government Office Contribution	45,525	41,311
Other	15,000	15,000
	\$456,282	\$426,596

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3(B)(V). ABNORMAL ITEMS

	Actual 1996	Actual 1995
Debt Consolidation Costs	\$0	\$182,676

During the prior financial year, Council's loan portfolio was consolidated. There were costs associated with this, representing accrued interest expenses to the maturity of the loans. These charges were capitalised into the take-up of the new loan balance, but are required to be disclosed as an expense under the Australian Accounting Standards.

4. CURRENT ASSETS - CASH

	Actual 1996	Actual 1995
Cash at Bank	80,799	578,309
Cash Advances	1,496	1,496
	\$82,295	\$579,805

For the purposes of the statement of cash flows, cash includes cash on hand and in bank and investments in money market accounts or short term deposits, net of any outstanding bank overdrafts. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the statement of financial position.

5. CURRENT ASSETS - RECEIVABLE

	Actual 1996	Actual 1995
Rate Receivables	\$329,602	\$305,580
Other Receivables		
Private Sewerage	52,834	51,892
Private Works	30,640	92,840
Other Debtors	155,057	30,332
Private Streets	10,653	13,230
Sporting Body Debtors	6,615	23,186
	\$255,799	\$211,480

6. CURRENT ASSETS - LAND HELD FOR RESALE

	Actual 1996	Actual 1995
Land Held for Resale	209,000	209,000

Represents land purchased as part of an industrial estate at Bridgewater.

7. CURRENT ASSETS - WORK IN PROGRESS

	Actual 1996	Actual 1995
Roads 0	0	385,494
Private Works	8,051	0
	\$8,051	\$385,494

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8. CURRENT ASSETS - OTHER

	Actual 1996	Actual 1995
Prepayments	0	1,530
Monies held in Suspense	9,313	10,953
Revaluation Services Received	27,433	27,433
Other	1,070	0
	\$37,816	\$39,916

9. CURRENT LIABILITIES - CREDITORS

	Actual 1996	Actual 1995
Trade Creditors	\$579,499	\$662,984

10. LIABILITIES - BORROWINGS

	Actual 1996	Actual 1995
CURRENT		
Secured		
Bank Loans	\$36,170	\$21,884
NON CURRENT		
Secured		
Bank Loans	\$6,568,752	\$5,766,485

The bank loans are secured over the general rates of the Council.

Financing Arrangements

Council do not currently utilise access to any overdraft facilities. Council have access to borrowings in the coming financial year of \$500 000. The current policy of Council is to minimise all borrowings and reduce existing debt.

11. LIABILITIES - PROVISIONS

	Actual 1996	Actual 1995
CURRENT		
Employee Leave Entitlements Provisions		
Annual Leave	215,098	190,000
Long Service Leave	115,035	144,364
Leave Loading	0	25,098
	\$330,133	\$359,462
NON CURRENT		
Employee Leave Entitlements Provisions		
Annual Leave	0	0
Long Service Leave	183,322	76,173
	\$183,322	\$76,173

The provision for annual leave is established at a level sufficient to cover the liability due to employees for leave due in the current financial year plus accrued entitlements due. The provision for long service leave is established at a level sufficient to cover the liability due to employees with service greater than five years. The current provision recognises these vested entitlements.

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12. LIABILITIES - LEASES

	Actual 1996	Actual 1995
CURRENT		
Lease Liabilities	\$41,244	\$29,628
NON CURRENT		
Lease Liabilities	\$59,521	\$80,138

13. CURRENT LIABILITIES - OTHER

	Actual 1996	Actual 1995
Deposits Held in Trust	\$74,113	\$ 114,772

Represents monies placed with Council on deposit for satisfactory completion of work conditions. For example, crossing deposits.

14. NON CURRENT ASSETS - LAND

	Actual 1996	Actual 1995
Land - at local government valuation of current cost 1993	\$1,664,000	\$1,585,000

Valuations of land were taken from the valuations provided by the Valuer-General. The revaluation of the municipality was performed in 1993, effective from 1 July 1994. Land valuations not specifically identified are based on adjacent site values.

15. NON CURRENT ASSETS - PLANT AND VEHICLES

	Actual 1996	Actual 1995
Plant and Vehicles at Replacement Cost	48,905	48,905
Plant and Vehicles at Cost	820,951	825,284
less accumulated Depreciation	199,059	144,952
	\$670,797	\$729,237

Valuations of plant and vehicles were determined by an independent valuer, Mr R.M.Ikin of R.M.Ikin & Associates Pty Ltd, property assessors, in July 1992. The valuations were conducted in November 1992. Newer vehicles are valued at purchase price.

16. NON CURRENT ASSETS - SMALL MACHINERY

	Actual 1996	Actual 1995
Small Machinery	30,250	32,820
less Accumulated Depreciation	23,364	17,289
	\$6,886	\$15,531

Small machinery and tools are valued based on current market values and replacement costs obtained from various suppliers. These valuations were conducted in April 1993. The valuations were performed by the Engineering Department.

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17. NON CURRENT ASSETS - FURNITURE AND EQUIPMENT

	Actual 1996	Actual 1995
Furniture and Equipment at Replacement Cost	158,748	159,498
Furniture and Equipment purchased on Finance Lease	147,698	120,614
Furniture and Equipment at Cost	235,381	229,859
less Amortisation of Finance Lease	56,760	13,831
less Accumulated Depreciation	281,760	185,468
	\$203,307	\$310,672

Valuations of furniture and equipment are based on current valuations with reference to furniture price schedules from State Purchasing and Sales. Original purchase prices and quotations from suppliers are also used in certain instances. These valuations were conducted in June 1993 by the Engineering Department.

18. NON CURRENT ASSETS - BUILDINGS

	Actual 1996	Actual 1995
Buildings at Valuation	3,899,543	3,751,543
Buildings at Cost	133,920	126,046
less accumulated Depreciation	405,819	304,916
	\$3,627,644	\$3,572,673

Valuations of buildings were taken from the valuations provided by the Valuer-General. The revaluation of the municipality was performed in 1993, effective from 1 July 1994.

19. NON CURRENT ASSETS - BRIDGES

	Actual 1996	Actual 1995
Bridges at Replacement Cost	1,280,000	1,170,806
Bridges at Cost	11,785	109,194
less Accumulated Depreciation	545,867	513,223
	\$745,918	\$766,777

Valuations of bridges were prepared by the Engineering Department in association with the in consultation with the Department of Roads and Transport, in August 1993.

20. NON CURRENT ASSETS - SEWERAGE

	Actual 1996	Actual 1995
Sewerage Assets at Replacement Cost	12,978,187	12,976,159
Sewerage Assets at Cost	660,283	248,535
less accumulated Depreciation	3,958,783	3,730,762
	\$9,679,687	\$9,493,932

Valuations of sewerage assets were prepared by the Engineering Department in association with the project engineer, in August 1993.

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21. NON CURRENT ASSETS - DRAINAGE

	Actual 1996	Actual 1995
Drainage Assets at Replacement Cost	10,923,440	10,923,440
less accumulated Depreciation	3,117,211	2,934,790
	\$7,806,229	\$7,988,650

Valuations of drainage assets were prepared by the Engineering Department in association with the project engineer, in August 1993.

22. NON CURRENT ASSETS - WATER RETICULATION

	Actual 1996	Actual 1995
Water Reticulation Assets at Replacement Cost	11,585,813	11,585,813
Water Reticulation Assets at Cost	850,017	322,453
less Accumulated Depreciation	4,265,888	4,067,017
	\$8,169,942	\$7,841,249

Valuations of water reticulation assets were prepared by the Engineering Department in association with the project engineer, in May 1994.

23. NON CURRENT ASSETS - WATER METERS

	Actual 1996	Actual 1995
Water Meter Assets at Valuation	201,500	201,500
Water Meter Assets at Cost	453,745	109,360
less accumulated Depreciation	57,553	36,818
	\$597,692	\$274,042

Valuations of water meter assets were prepared by the Engineering Department in association with the project engineer, in May 1994.

24. NON CURRENT ASSETS - STREET LIGHTING

	Actual 1996	Actual 1995
Street Lighting Assets at Replacement Cost	627,000	
less Accumulated Depreciation	202,720	
	\$424,280	

Valuations of Street Lights have been determined by the Engineering Office in consultation with the Hydro Electric Commission, replacements costs are as at June 1996.

25. NON CURRENT ASSETS - ROADS

	Actual 1996	Actual 1995
Road Assets at Replacement Cost	38,924,302	
Road Assets at Cost	265,178	
less Accumulated Depreciation	17,201,718	
	\$21,987,762	

Valuations of Road assets have been conducted by the Engineering Department at July 1995.

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26. NON CURRENT ASSETS - OTHER

	Actual 1996	Actual 1995
Infrastructure - Road Assets	0	793,164
Infrastructure - Street Lighting	0	24,985
Sporting Body Debtors	97,550	0
Revaluation Services Received	54,866	82,299
	\$152,416	\$900,448

In accordance with AAS27, infrastructure assets have now been fully recognised in the statement of accounts.

27. RATEPAYERS' EQUITY-RESERVES

	Actual 1996	Actual 1995
(a) Composition:		
Municipal Works Reserve	25,000	50,000
Asset Revaluation Reserve	449,133	439,133
Bridges Works Reserve	0	0
Recreation Works Reserve	3,000	70,000
Plant Replacement Reserve	171,802	226,802
Public Open Space reserve	35,585	35,585
	\$684,520	\$821,520
(b) Movements:		
Municipal Works Reserve		
Balance at the beginning of the financial year	50,000	100,000
Amount transferred from accumulated surplus	-	-
Amount transferred to accumulated surplus	25,000	50,000
Balance at the end of the financial year	\$25,000	\$50,000
Asset Revaluation Reserve		
Balance at the beginning of the financial year	439,133	457,027
Amount transferred from accumulated surplus	-	-
Amount transferred to accumulated surplus	-	-
Amount generated from asset revaluations	10,000	17,894
Balance at the end of the financial year	\$449,133	\$439,133
Bridges Works Reserve		
Balance at the beginning of the financial year	-	42,000
Amount transferred from accumulated surplus	-	-
Amount transferred to accumulated surplus	-	42,000
Balance at the end of the financial year	\$0	\$0
Recreation Works Reserve		
Balance at the beginning of the financial year	70,000	100,000
Amount transferred from accumulated surplus	-	-
Amount transferred to accumulated surplus	67,000	30,000
Balance at the end of the financial year	\$3,000	\$70,000

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27. RATEPAYERS' EQUITY-RESERVES CONTINUED

	Actual 1996	Actual 1995
Plant Replacement Reserve		
Balance at the beginning of the financial year	226,802	300,802
Amount transferred from accumulated surplus	45,000	26,000
Amount transferred to accumulated surplus	100,000	100,000
Balance at the end of the financial year	\$171,802	\$226,802
Public Open Space Reserve		
Balance at the beginning of the financial year	35,585	51,585
Amount transferred from accumulated surplus	-	-
Amount transferred to accumulated surplus	-	16,000
Balance at the end of the financial year	\$35,585	\$35,585

28. EQUITY- RATEPAYERS CAPITAL

	Actual 1996	Actual 1995
(a) Composition		
Accumulated Surpluses	(337,879)	875,763
Ratepayers' Capital	48,439,728	26,423,499
	\$48,101,849	\$27,299,262
(b) Movements		
Accumulated Surpluses		
Balance at the beginning of the financial year	875,763	864,390
Amount transferred to accumulated surplus	(1,405,642)	11,373
Amount transferred from accumulated surplus	192,000	0
Balance at the end of the financial year	(\$337,879)	\$875,763
Ratepayers' Capital		
Balance at the beginning of the financial year	26,423,499	4,920,183
Amount transferred from reserves	-	-
Amount transferred to reserves	-	-
Transfer of Sick Leave Provision	-	37,069
Recognition of Infrastructure Assets	22,016,229	21,466,247
Balance at the end of the financial year	\$48,439,728	\$26,423,499

29. CONTINGENCY

There are currently no claims against the Council, its Councillors or any officers which are likely to result in any material liability against Council.

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30. COMMITMENTS FOR EXPENDITURE

	Actual 1996	Actual 1995
(a) Capital Commitments		

All capital expenditures incurred to balance date were recognised in the financial report.

(b) Operating Commitments

The following contracts were in operation at balance date, that will continue into future periods:

Solid Waste Management Contract	1,842,000	
Kerbside Recycling Contract	0	50,000
Garbage Collection Contract	0	65,000
Refuse Bin Collection Contract	0	120,000
	\$1,842,000	\$235,000

These expenditures are payable:

Not later than one year	368,400	175,000
Later than one year and not later than two years	368,400	60,000
Later than two years and not later than five years	1,105,200	0
	\$1,842,000	\$235,000

(c) Finance Lease Commitments

Finance lease rentals are payable as follows:

Current lease commitments	41,244	29,628
Not later than one year	39,575	31,246
Later than one year but not later than two years	19,946	25,996
Later than two years but not later than five years	0	22,946
Lease Liability	\$ 100,765	\$ 109,816

Comprised of:

Current	41,244	29,628
Non Current	59,521	80,188
	\$100,765	\$109,816

Lease liability is comprised of:

Lease Liability	\$100,765	\$109,816
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(d) Operating Lease Commitments

There were no items of expenditure contracted under operating lease at balance date.

31. SUPERANNUATION

Brighton Council contributes in respect of its employees to a defined benefit superannuation plan established in respect of all Local Governments in the State. In accordance with the statutory requirements, the Council contributes to the Municipal Employees Assurance Scheme Superannuation Fund amounts determined by the plan actuary. As such, assets accumulate in the Fund to meet members' benefits as they accrue. If the assets of the Fund were insufficient to satisfy benefits payable to its beneficiaries, Council would be required to meet its share of the deficiency.

No liability of Council has been recognised as at the reporting date in respect of the superannuation benefits for its employees.

The most recent actuarial report indicates that as at 1 September 1993, the Scheme's assets were sufficient to satisfy all benefits that would have been vested under the Scheme in the event of:

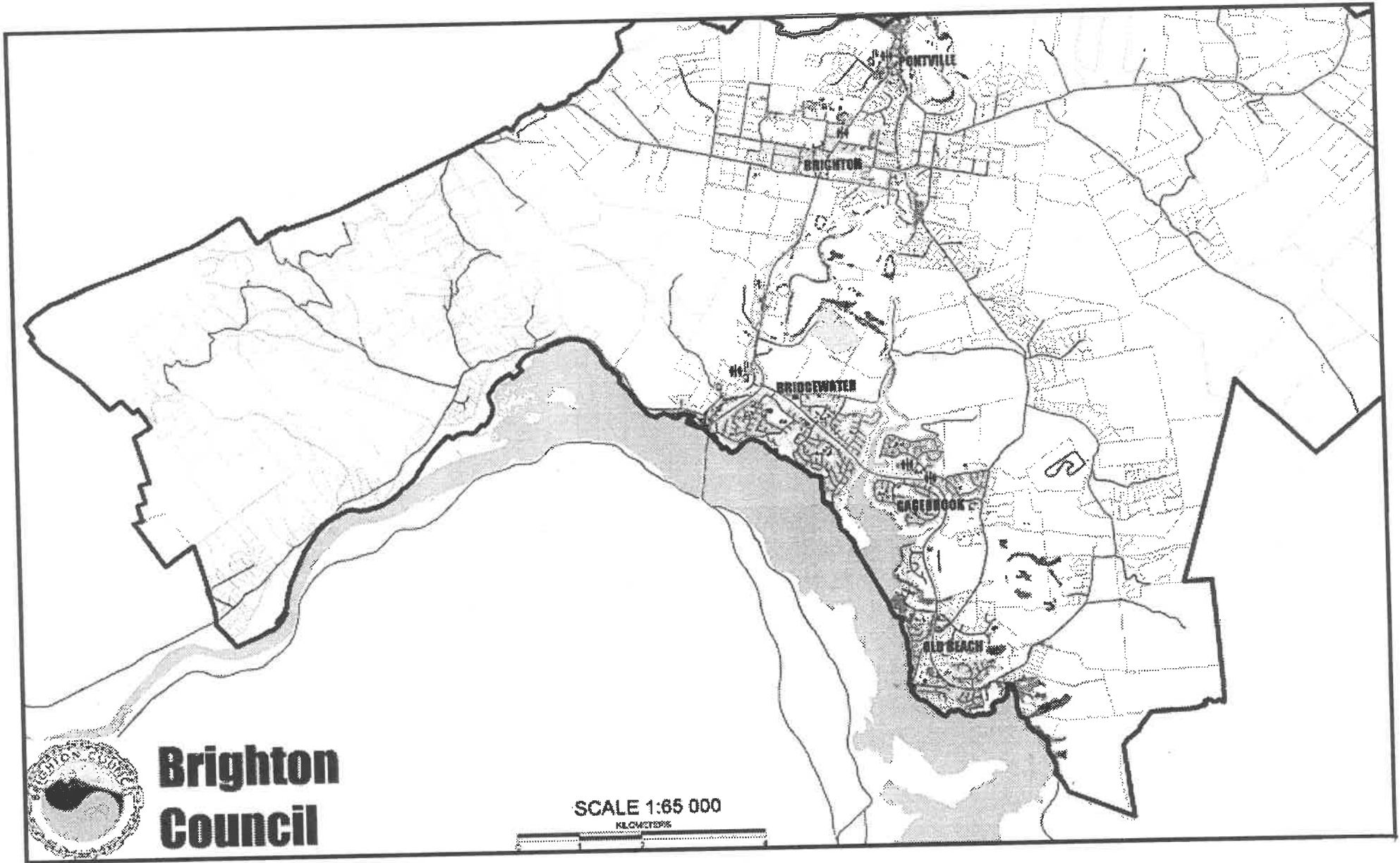
- (i) termination of the Scheme,
- (ii) voluntary termination of the employment of each employee on the initiative of that employee, and
- (iii) compulsory termination of the employment of each employee of the employer.

The amount of superannuation contributions paid by the Council during the reporting period was \$226 425.

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**32. RECONCILIATION OF INCREASE IN NET ASSETS RESULTING FROM
OPERATIONS TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES.**

	Actual 1996	Actual 1995
Increase in net assets resulting from operations	(\$1,360,642)	(\$200,627)
Items not involving cash		
Leave Provisions	77,820	71,953
Fleet Hire Surplus	0	(33,108)
Superannuation Balance Carried Forward	0	7,317
Lease Amortisation	0	13,834
Debt Consolidation Penalties	0	82,676
Reversal of 1992/93 Accruals	0	289,797
Non Cash Contributions	(79,000)	(193,360)
Remissions/Discount	0	174,767
Depreciation Expense	2,076,997	1,036,490
	\$2,075,817	\$1,550,366
Revenues from Government		
Government Grants	(\$2,322,990)	(\$1,738,105)
Investing Activity		
Net profit on Disposal of Plant and Equipment	-62,351	-107,890
	(\$62,351)	(\$107,890)
Change in Operating Assets and Liabilities		
Increase in Rates Receivable	(24,022)	51,725
Increase in Other Debtors	(141,869)	(43,431)
(Decrease)/Increase in Creditors	(83,486)	528,966
Increase in Provision for Employee Entitlements	0	35,824
Decrease in Other Liabilities	(40,659)	(99,033)
Increase in Lease Liabilities	9,051	109,816
Decrease/(Increase) in Other Assets	26,716	(196,049)
Decrease in Other Inventories	22,871	260
	\$231,398	\$388,078
Net Cash Outflow from Operating Activities	(\$ 1,901,564)	(\$ 108,178)



**Brighton
Council**

SCALE 1:65 000
KILOMETERS