



WALGETT SHIRE COUNCIL

Statement of Revenue Policy



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The Statement of Revenue Policy details a number of significant factors have been considered in forming the projected Operational Budget. The 2017/2018 Operational Budget has been formulated within a number of income and cost constraints including rate pegging allowable increases and the additional cost impacts of operating within a remote location.

2017/2018 RATE PEGGING

Council's primary objective for rating in the forthcoming financial year is to introduce a rating system that is fair and equitable for all ratepayers. The introduction of new land values for the Fire Emergency Services Levy (FESL) also apply for Council's 2017/2018 general purpose rating.

To minimize the impact of the revaluation process, Council has retained all sub-categories within the Business and Residential categories. This guarantees equity of rating within the sub-category for individual ratepayers, while allowing for a fair distribution of the overall rating revenue.

Equity is the corner stone of Council's Rating Policy and to achieve the best possible result for the community Council has chosen to have all rating categories have a base and Ad valorem. This means the minimum rating for Rural (Farmland) and Rural Irrigable (Farmland) will be replaced with a base and Ad valorem levy.

The level of rate pegging is determined by the Independent Pricing and Regulatory Tribunal (IPART) and the maximum amount that the Council is permitted to increase its general rate income by in the 2017/2018 financial year is **1.5%** and Council proposes to take up the full amount less the adjustment from the previous year as advised by IPART.

RATING METHOD OPTIONS & CATEGORISATION OF LAND

The *Local Government Act 1993* provides Council with the following three alternative methods of levying rates:

1. Solely ad valorem rating ie, cents in the \$ on land value.
2. Minimum rate plus ad valorem rate.
3. A base amount of up to 50% of the total yield required to be raised from a category or sub-category of a rate and applied to all rateable parcels within that category or sub-category plus an ad valorem rate to raise the additional required.

Council's rate structure for 2017/2018 consists of a base amount plus ad valorem rate for all categories.

Rates Statement

Rates are levied on the land value of the property (as determined by the Valuer General) and in accordance with the *Local Government Act 1993*.

Categorisation of Land for Purposes of Ordinary Rates

Council in accordance with Section 514 *Local Government Act 1993* must declare each parcel of rateable land in its area to be within one of the following categories:

1. Farmland
2. Residential
3. Mining
4. Business

Council utilises the provisions of Section 528 and 529 of the *Local Government Act 1993* in applying differential rating to the categories of ordinary rates.

The criteria in determining the categorisation of land is as follows:

Rate may be the same or different within a category

1. Before making an ordinary rate, a council may determine a sub-category or sub-categories for one or more categories of rateable land in its area.
2. A sub-category may be determined:
 - a. for the category farmland - according to the intensity of land use, the irrigability of the land or economic factors affecting the land, or
 - b. for the category residential. - according to whether the land is rural residential land or is within a centre of population, or
 - c. for the category mining - according to the kind of mining involved, or
 - d. for the category business - according to a centre of activity.

Note: In relation to the category business, a centre of activity might comprise a business centre, an industrial estate or some other concentration of like activities.

3. The ad valorem amount (the amount in the dollar) of the ordinary rate may be the same for all land within a category or it may be different for different sub-categories.
4. Land may be taken to be irrigable for the purposes of subsection (2) (a) if, and only if, it is the subject of a water right within the meaning of the *Valuation of Land Act 1916*.

Categorisation as farmland

1. Land is to be categorised as farmland if it is a parcel of rateable land valued as one assessment and its dominant use is for farming (that is, the business or industry of grazing, animal feedlots, dairying, pig-farming, poultry farming, viticulture, orcharding, bee-keeping, horticulture, vegetable growing, the growing of crops of any kind, forestry or aquaculture within the meaning of the *Fisheries Management Act 1994*, or any combination of those businesses or industries) which:

- a. has a significant and substantial commercial purpose or character, and
- b. is engaged in for the purpose of profit on a continuous or repetitive basis (whether or not a profit is actually made).

2. Land is not to be categorised as farmland if it is rural residential land.

3. The regulations may prescribe circumstances in which land is or is not to be categorised as farmland.

Categorisation as residential

1. Land is to be categorised as residential if it is a parcel of rateable land valued as one assessment and:

- a. its dominant use is for residential accommodation (other than as a hotel, motel, guesthouse, backpacker hostel or nursing home or any other form of residential accommodation (not being a boarding house or a lodging house) prescribed by the regulations), or
- b. in the case of vacant land, it is zoned or otherwise designated for use under an environmental planning instrument (with or without development consent) for residential purposes, or
- c. it is rural residential land.

Note:

1.

a. For the purposes of this section, a boarding house or a lodging house means a building wholly or partly let as lodging in which each letting provides the tariff-paying occupant with a principal place of residence and in which:

(i) each tariff charged does not exceed the maximum tariff for boarding houses or lodging houses for the time being determined by the Minister by order published in the Gazette for the purposes of this subsection, and

(ii) there are at least 3 tariff-paying occupants who have resided there for the last 3 consecutive months, or any period totalling 3 months during the last year, and includes a vacant building that was so let immediately before becoming vacant, but does not include a residential flat building, licensed premises, a private hotel, a building containing serviced apartments or a backpacker hostel or other tourist establishment.

2. The regulations may prescribe circumstances in which land is or is not to be categorised as residential.

Categorisation as mining

1. Land is to be categorised as mining if it is a parcel of rateable land valued as one assessment and its dominant use is for a coal mine or metalliferous mine.
2. The regulations may prescribe circumstances in which land is or is not to be categorised as mining.

Categorisation as business

Land is to be categorised as business if it cannot be categorised as farmland, residential or mining.

Strata lots and company titles are taken to be separate parcels of land for categorisation

For the purposes of this Part:

- a. each lot in a strata plan that is registered under the *Strata Schemes Freehold Development Act 1973* or the *Strata Schemes Leasehold Development Act 1986*, and
- b. each dwelling or portion of the kind referred to in section 547 (1), is taken to be a separate parcel for the purposes of categorisation.

Mixed development land

1. Definitions In this section, "mixed development land" and "non-residential land" have the same meanings as in section 14BB of the *Valuation of Land Act 1916* .

2. Categorisation of parts of mixed development land If a valuation is furnished under the *Valuation of Land Act 1916* for mixed development land:

- a. the part of the land that is non-residential land is taken to have been categorised as business, and
- b. the part of the land that is not non-residential land is taken to have been categorised as residential, despite sections 515-518.

3 Sub-categories the council may determine a sub-category for a part of land to which subsection (2) applies according to the category determined by that subsection for the part.

4. Apportionment of rates and charges. A rate, the base amount of a rate, or the minimum amount of a rate or of a charge, that is made and levied according to categories or sub-categories of land is to apply to a parcel of mixed development land according to the percentages represented by the apportionment factor for the parcel ascertained under section 14X of the *Valuation of Land Act 1916*.

How is vacant land to be categorised?

If vacant land is unable to be categorised under section 515, 516 or 517, the land is to be categorised:

- a. if the land is zoned or otherwise designated for use under an environmental planning instrument - according to any purpose for which the land may be used after taking into account the nature of any improvements on the land and the nature of surrounding development, or
- b. if the land is not so zoned or designated - according to the predominant categorisation of surrounding land.

Notice of declaration of category

1. A council must give notice to each rateable person of the category declared for each parcel of land for which the person is rateable.
2. The notice must be in the approved form and must:
 - a. state that the person has the right to apply to the council for a review of the declaration that the land is within the category stated in the notice, and
 - b. state that the person has the right to appeal to the Land and Environment Court if dissatisfied with the council's review, and
 - c. refer to sections 525 and 526.

PROPOSED RATE STRUCTURE FOR 2017/2018

Council proposes to use the allowable rate pegging limit less the excess to be distributed evenly across all rating categories and sub-categories.

The following table shows the proposed rates for 2017/2018 based on an increase of 1.5%.

ORDINARY RATES - DEPICTING 1.5% RATE PEGGING INCREASE

The Valuer General's revaluation of Walgett Shire comes into effect from the 1st July 2017 for rating in 2017/2018. Rate modelling has produced a variety of rating alternatives for the coming year, with the attached model by far the best rating alternative, fair and equitable with minimal impact upon any one rating category.

Rates		Walgett Shire Council - General Purpose Rates Forecast 2017/2018.							
Ordinary Rates - Depicting 1.5% Rates Pegging Increase									
Order	Description	No. Assess	Ad Valorem Amount in the Dollar	Base Amount	Land Value	2017/18 Ad Valorem	2017/18 Base Amount	2017/2018 Totals	Avg Per Assessment
1	Walgett Residential	643	0.01848000	200.00	10,710,490	197,929.86	128,600.00	326,529.86	507.82
2	Lightning Ridge Residential	650	0.00965000	200.00	20,047,610	193,459.44	130,000.00	323,459.44	497.63
3	Collarenebri Residential	208	0.11176000	200.00	449,230	50,205.94	41,600.00	91,805.94	441.37
4	Burren Junction Residential	94	0.04182000	150.00	603,600	25,242.55	14,100.00	39,342.55	418.54
5	Carinda Residential	65	0.07615000	75.00	98,300	7,485.55	4,875.00	12,360.55	190.16
6	Cumbarah Residential	56	0.00946000	75.00	602,100	5,695.87	4,200.00	9,895.87	176.71
7	Rowena/Come-By-Chance Reside	38	0.14285000	75.00	25,300	3,614.11	2,850.00	6,464.11	170.11
8	Residential - Preserved Opal Fiel	1767	0.08423000	100.00	4,216,450	355,151.58	176,700.00	531,851.58	300.99
9	Residential - Mineral Claim		0.08423000	100.00					
10	Residential	84	0.00745000	150.00	3,671,660	27,353.87	12,600.00	39,953.87	475.64
11	Walgett Business	125	0.02775000	300.00	3,002,390	83,316.32	37,500.00	120,816.32	966.53
12	Lightning Ridge Business	112	0.01175000	300.00	6,523,700	76,653.48	33,600.00	110,253.48	984.41
13	Collarenebri Business	31	0.12329000	300.00	112,450	13,863.96	9,300.00	23,163.96	747.22
14	Burren Junction Business	20	0.03528000	250.00	250,150	8,825.29	5,000.00	13,825.29	691.26
15	Carinda Business	16	0.01704000	120.00	140,500	2,394.12	1,920.00	4,314.12	269.63
16	Rowena/Come-By-Chance Busine	7	0.09962000	120.00	13,200	1,314.98	840.00	2,154.98	307.85
17	Business - Preserved Opal Fields	49	0.05390000	250.00	272,150	14,668.89	12,250.00	26,918.89	549.37
18	Business - Mineral Claim		0.05390000	250.00					
19	Business	105	0.00978000	150.00	2,667,060	26,083.85	15,750.00	41,833.85	398.42
20	Rural (Farmland)	746	0.00301530	100.00	948,813,663	2,860,957.84	74,600.00	2,935,557.84	3,935.06
21	Rural Irrigable (Farmland)	83	0.00301530	100.00	237,514,760	716,178.26	8,300.00	724,478.26	8,728.65
Totals		4899			1,239,734,763	4,670,396	714,585	5,384,981	
							Notional Yield	5,309,896	
							Increase 1.5%	79,648	
								5,389,544	
							Less Excess from 16/17Year	(4,478)	
							Allowable Yield	5,385,066	

Other Services

Council may, under Section 501 (1) of the *Local Government Act 1993*, make an annual charge for any of the following services provided, or proposed to be provided, on an annual basis by the Council:

- Water supply services
- Sewerage services
- Drainage services
- Waste management services (other than domestic waste management services)
- Any services prescribed by the regulations

BEST-PRACTICE PRICING – WATER SUPPLY

Council in 2012/13 introduced user pays water billing under the State Government Best-Practice Guidelines for the effective and sustainable supply of reticulation water supply. Council seeks to ensure that its water supply and sewerage tariffs:-

- Provide appropriate pricing signals that enable customers to balance the benefits and costs of using the water supply and sewerage services and promote efficient use of resources;
- Distribute costs equitably among its customers and eliminate significant cross-subsidies; and
- Reflect the cost of providing the service and raise the annual income required for the long-term financial sustainability of Council's water supply and sewerage services, including investment in new and replacement infrastructure.

With increasing demands being placed on the finite water resources of NSW, it is vital that we use the resources efficiently. Introduction of best-practice pricing for water supply, sewerage and liquid waste services is an essential step for achieving the objectives in non-metropolitan NSW.

Each year Council will continue to review its water pricing policy to confirm a continuation of progress towards full compliance of best practice pricing.

Section 552 (1)(b) of the *Local Government Act 1993* prescribes that Council can charge for a water service provided the land is within 225 metres of a water pipe of Council.

Section 552 (3)(a) of the *Local Government Act 1993* prescribes that Council can charge for a sewer service provided the land is within 75 metres of a sewer of Council.

In developing its water pricing structure Council categorised its water supply schemes as 3 Bore and 2 River Systems.

WATER CHARGES

STAND PIPE CHARGES

From the 1st July 2017 Council proposes to re-introduce standpipe charges at both Lightning Ridge standpipes, using the pre-paid Avdata system. The initial system keys and top up water purchases can be made at the Lightning Ridge Tourist Information Centre.

The rate per kilolitre has been established on the premise of recovering the access charges, administration fee and consumption charge per kilolitre.

Lightning Ridge/Cumborah/Grawin

Purchase of system key/replacement key \$27.00

Charge per kilolitre \$ 1.50

All other Standpipes

Metered Standpipes whereby Council has to raise invoices and/or process cash payments

Administration fee per truck load \$65.00

Plus charge per kilolitre \$ 1.50

Bore Water Charges

The charges for bore water consist of an access charge calculated to raise 80% of the revenue required to operate the service and a two part tariff calculated to raise 20%. This tariff applies to the reticulated water supplies in Carinda, Lightning Ridge and Rowena.

It is planned in 2017/2018 to increase all Water Access and Consumption Charges by 5.0%.

Access Charges

		2.50%	2.50%	2.50%	2.50%		
Bore Water - Lightning Ridge, Carinda and Rowena		2020-2021	2019-2020	2018-2019	2017-2018	2016/2017	2015/2016
20mm Connection	Residential	340.00	332.00	324.00	316.00	308.00	300.35
20mm Connection	Non Residential	340.00	332.00	324.00	316.00	308.00	300.35
25mm Connection	Residential	340.00	332.00	324.00	316.00	308.00	300.35
25mm Connection	Non Residential	530.00	517.00	504.00	492.00	480.00	468.78
32mm Connection	Residential	340.00	332.00	324.00	316.00	308.00	300.35
32mm Connection	Non Residential	870.00	849.00	828.00	808.00	788.00	769.1
40mm Connection	Residential	340.00	332.00	324.00	316.00	308.00	300.35
40mm Connection	Non Residential	1,359.00	1,326.00	1,294.00	1,262.00	1,231.00	1201.31
50mm Connection	Residential	340.00	332.00	324.00	316.00	308.00	300.35
50mm Connection	Non Residential	2,124.00	2,072.00	2,021.00	1,972.00	1,924.00	1877.32
75mm Connection	Residential	340.00	332.00	324.00	316.00	308.00	300.35
75mm Connection	Non Residential	4,639.00	4,526.00	4,416.00	4,308.00	4,203.00	4202.46
100mm Connection	Residential	340.00	332.00	324.00	316.00	308.00	300.35
100mm Connection	Non Residential	8,243.00	8,042.00	7,846.00	7,655.00	7,468.00	7467.89
Unmetered	Residential				N/A	308.00	300.35
Unmetered	Non Residential				N/A	308.00	300.35

Consumption Charges

		5.00%	5.00%	5.00%	5.00%		
Bore Water - Lightning Ridge, Carinda and Rowena		2020-2021	2019-2020	2018-2019	2017-2018	2016/2017	2015/2016
Usage Charge	per kilolitre <500kl	0.32	0.30	0.29	0.27	0.2600	0.2222
Usage Charge	per kilolitre >500kl	0.48	0.45	0.42	0.39	0.3600	0.3111

River Systems

The charges for water from the river systems comprise separate access charges and consumption tariffs for both filtered and raw water. Like the bore water tariff, the access charge is calculated to raise 80% of the revenue required to operate the service and a two part tariff for both filtered and raw water to raise 20%. This tariff applies to the reticulated water supplies in Collarenebri and Walgett.

All properties either connected to or within 225 metres of a Council water main, and able to connect are charged. This annual charge is independent of the level of consumption and is charged per connection (or possible connection) to the property. The water access charge for the 2017/2018 rating year has been set at 80% of the income required to fund the service. Council will progressively move towards a lower percentage of revenue to be raised from the access charge component as more reliable data on actual consumption levels is available.

(Section 501 *Local Government Act 1993*)

Access Charges

		2.50%	2.50%	2.50%	2.50%		
River Water - Walgett and Collarenebri		2020-2021	2019-2020	2018-2019	2017-2018	2016/2017	2015/2016
20mm Connection	Residential	516.00	503.00	491.00	479.00	467.00	455.49
20mm Connection	Non Residential	516.00	503.00	491.00	479.00	467.00	455.49
25mm Connection	Residential	516.00	503.00	491.00	479.00	467.00	455.49
25mm Connection	Non Residential	805.00	785.00	766.00	747.00	729.00	711.47
32mm Connection	Residential	516.00	503.00	491.00	479.00	467.00	455.49
32mm Connection	Non Residential	1,319.00	1,287.00	1,256.00	1,225.00	1,195.00	1165.84
40mm Connection	Residential	516.00	503.00	491.00	479.00	467.00	455.49
40mm Connection	Non Residential	2,061.00	2,011.00	1,962.00	1,914.00	1,867.00	1821.91
50mm Connection	Residential	516.00	503.00	491.00	479.00	467.00	455.49
50mm Connection	Non Residential	3,222.00	3,143.00	3,066.00	2,991.00	2,918.00	2847.01
75mm Connection	Residential	516.00	503.00	491.00	479.00	467.00	455.49
75mm Connection	Non Residential	7,070.00	6,898.00	6,730.00	6,566.00	6,406.00	6405.49
100mm Connection	Residential	516.00	503.00	491.00	479.00	467.00	455.49
100mm Connection	Non Residential	12,570.00	12,263.00	11,964.00	11,672.00	11,387.00	11386.92
Unmetered	Residential				N/A	467.00	455.49
Unmetered	Non Residential				N/A	467.00	455.49

Consumption Charges

		5.00%	5.00%	5.00%	5.00%		
River Water - Walgett and Collarenebri		2020-2021	2019-2020	2018-2019	2017-2018	2016/2017	2015/2016
Filtered Usage Charge	per kilolitre <500kl	0.95	0.90	0.86	0.82	0.7800	0.7565
Filtered Usage Charge	per kilolitre >500kl	1.46	1.35	1.26	1.17	1.0900	1.0591
Raw Usage Charge	per kilolitre <,500kl	0.32	0.30	0.29	0.27	0.2600	0.251
Raw Usage Charge	per kilolitre >500kl	0.48	0.45	0.42	0.39	0.3600	0.3515

This service is classified as a category 2 business activity which is subject to the provisions of National Competition Policy and its pricing procedures. In the forthcoming year, the service will not make a recognised subsidy to consumers.

SEWER CHARGES

Council provides reticulated sewer systems in Collarenebri, Lightning Ridge and Walgett. All properties either connected to or within 75 metres of a Council sewer main and able to connect are charged.

The fees and charges for 2016/2017 have been increased by 2.5% for the 2017/18 financial year.

The annual charge is charged per sewer connection (or possible connection) to the property. Properties categorised as Business also receive a per Cistern charge. (Section 501 *Local Government Act 1993*)

		2017/2018	2016/2017	2015/2016
All properties either connected to or within 75 metres of a Council sewer main and able to connect are charged				
Walgett	<i>per annum</i>	\$ 477.00	\$ 465.00	454.11
Lightning Ridge	<i>per annum</i>	\$ 425.00	\$ 415.00	403.24
Collarenebri	<i>per annum</i>	\$ 507.00	\$ 495.00	494.75
Additional Sewer Connections (per connection)				
Walgett	<i>per annum</i>	\$ 477.00	\$ 465.00	454.11
Lightning Ridge	<i>per annum</i>	\$ 425.00	\$ 415.00	403.24
Collarenebri	<i>per annum</i>	\$ 507.00	\$ 495.00	494.75
Cistern charges - Applicable to Business categories (per toilet/urinal)				
Walgett	<i>per cistern</i>	\$ 74.00	\$ 72.00	71.16
Lightning Ridge	<i>per cistern</i>	\$ 67.00	\$ 65.00	63.28
Collarenebri	<i>per cistern</i>	\$ 67.00	\$ 65.00	64.05

This service is classified as a category 2 business activity which is subject to the provisions of National Competition Policy and its pricing procedures. In the forthcoming year, the service will not make a recognised subsidy to consumers.

DOMESTIC WASTE MANAGEMENT CHARGES

Domestic Waste Management (Household garbage) collection services are provided to Burren Junction, Carinda, Collarenebri, Cumborah, Lightning Ridge, Rowena and Walgett.
(Section 496 *Local Government Act 1993*)

The fees and charges for 2016/2017 have been increased by 2.5% for the 2017/18 financial year.

Council does not have to obtain ministerial approval in terms of Section 508(2) of the *Local Government Act, 1993* in regard to Domestic Waste Management (DWM) charges for 2017/2018. Council has reviewed its waste management operations in order to determine the appropriate current and future costs to be included as part of the reasonable costs determination. The *Local Government Act 1993* requires that the level of charges must be based upon "reasonable costs".

SERVICE PROVIDED	DOMESTIC WASTE MANAGEMENT			
		2017/2018	2016/2017	2015/2016
Domestic Waste Collection Charge (S496) per occupancy	<i>per bin per annum</i>	\$ 473.00	\$ 461.00	450.00

TRADE WASTE COLLECTION CHARGES

Commercial garbage collection services are provided to Burren Junction, Carinda, Collarenebri, Cumborah, Lightning Ridge, Rowena and Walgett.
(Section 501 *Local Government Act 1993*)

The Trade Waste Charging Structure for 2017/2018 is detailed below. The charges for 2017/2018 represent a 2.5% increase on the previous year.

SERVICE PROVIDED	TRADE WASTE MANAGEMENT			
		2017/2018	2016/2017	2015/2016
240L MGB Collection - weekly collection	<i>per bin per annum</i>	\$ 473.00	\$ 461.00	450.00
360L MGB Collection - twice weekly collection	<i>per bin per annum</i>	\$1,350.00	\$1,317.00	1,285.30
360L MGB weekly Service	<i>per bin per annum</i>	\$ 675.00	\$ 659.00	642.65

WASTE MANAGEMENT SERVICES CHARGE

In addition to the Domestic Waste Management and Trade Waste Collection service charges a availability charge for waste management services provided across the Shire is levied on all properties regardless of whether they receive a curb side collection or not.

(Section 501 *Local Government Act 1993*)

The fees and charges for 2016/2017 have been increased by 2.5% for the 2017/18 financial year.

SERVICE PROVIDED	WASTE MANAGEMENT			
		2017/2018	2016/2017	2015/2016
Waste Management Charge (S501)	<i>per annum</i>	\$ 53.00	\$ 51.00	49.40

RECYCLING SERVICES

The Community Strategic Plan has identified a desire by a significant section of the community for a recycling service. This aspect will form part of the development of the Walgett Shire Solid waste management strategy.

INTEREST RATE

The interest rate on overdue accounts set by the Office of Local Government is 7.5% per annum.

INSTALMENT DATES

Section 562 (3) *Local Government Act 1993* states "instalments are payable 31st August, 30th November, 28th February and 31st May, except as provided in subsection (4)." It has been Council's practice to extend the payment date to the first working day after the due date if the instalment falls due on a weekend or public holiday.

STATEMENT OF PROPOSED BORROWINGS

Operational Plan	Loan Purpose	Amount	Term in Years	Annual Cost (inc Principal & Interest)
Environmental Services	Rowena Levee	\$343,000	8	\$51,292
Roads	Bridges	\$622,500	16	\$54,788
Property	Walgett Depot	\$1,920,000	20	\$146,098
Property	Lighting VIC	\$450,000	8	\$67,294

