

# ANNUAL BUSINESS PLAN 2023-2024

Adopted 27 June 2023





## Acknowledgement of Country

We acknowledge the first peoples of the River Murray as the traditional custodians of the land and respect their spiritual relationship with their country and the importance of their cultural beliefs.

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# Community Engagement

In engaging the community in the development of the 2023-24 Business Plan Council established the Your\_BerriBarmera network.

Your\_BerriBarmera is a consultative platform to help ensure the community is engaged in at the beginning of the Plan's development rather than at the end.

Grassroots engagement via the Your\_BerriBarmera assists Council in making informed decisions based on stakeholder and community aspirations, views, concerns, needs and issues.

The 2023-24 draft Annual Business Plan was released for public consultation on Wednesday 24 May 2023.

The community was invited to make written submissions on the draft plan by 5:00pm Friday 16 June 2023. Community information sessions were held on 1 and 2 June, both online and in person.

A report containing all submissions on the draft Annual Business Plan 2023-24 was presented to the special Council meeting on 21 June 2023.

Amendments made to the 2023/2024 Draft Annual Business Plan and Budget after consultation include:

- Update of valuation data and associated amendments to the draft budget;
- Inclusion of infrastructure and asset maintenance activities information and associated allocations;
- Correction of minor font and formatting issues;
- Inclusion of remissions for primary production clause.

# INTRODUCTION

Council's 2023-24 Annual Business Plan sets out our key services and projects for the coming year, what these projects are aiming to achieve, their cost and that the delivery of services and programs is effective, sustainable, and responsive to current community needs.

In the second half of 2022 Council was heavily involved in the emergency response to the Murray River floods. While Council's involvement was pivotal in keeping our community safe, normal service provision and scheduled projects did not occur as planned.

Following such a challenging year, Council has chosen to focus on restoring business as usual activities and completing projects already underway that are prioritised from our strategic management plans and allocations from State or Federal Governments.

Council's major capital work includes \$461,000 for the Flood Recoveries Activities project and \$450,000 for the McGilton Road Project and \$250,000 for the Regional Housing Development. Council will also relocate the Berri Community Library to a new home following the end of the joint-use library at Berri Regional Secondary College.

Council strives to provide fit for purpose community facilities across the Council district catering for community needs. In doing so, Council remains mindful of ongoing maintenance and depreciation costs associated with multiple buildings, parks, gardens and reserves. To address this, Council will investigate future opportunities for our assets to multi-use community facilities as well as review Council buildings to ensure they are adequate for the future.

The Annual Business Plan proposes an operating deficit of \$288,852. Council at this point has not received the prepayment of the Council's Federal's Grant Assistance payment for 2023-24 so this figure is not distorted.

Council's financial sustainability is supported by the financial key performance measures indicating that we are operating within the parameters set by Council in the Long-Term Financial Plan.

Council have been mindful when setting this year's budget of the current cost of living pressures on our community. Property values have continued to increase in consecutive years, while flood recovery, combined with broader economic and environmental factors also continue to adversely impact primary production, business, local industry and household budgets.

In response, Council proposes a zero percent increase in the rate in the dollar. Council also provides a decrease of -9% for residential, -2.5% for primary production and -4% commercial/industrial properties resulting in an increase of 2.25% to the total general rates revenue raised or an average rate increase of 2.05%.

Council continues to assist new businesses in our district Business and Residential Development Support Policy offering incentives such as short-term rate rebates and reductions to planning and/or building fees. In further consideration of financial hardship Council has increased rate remissions by more than 9% for eligible ratepayers on fixed incomes such as pensioners and self-funded retirees.

Dylan Strong  
**Chief Executive Officer**

Ella Winnall  
**Mayor**

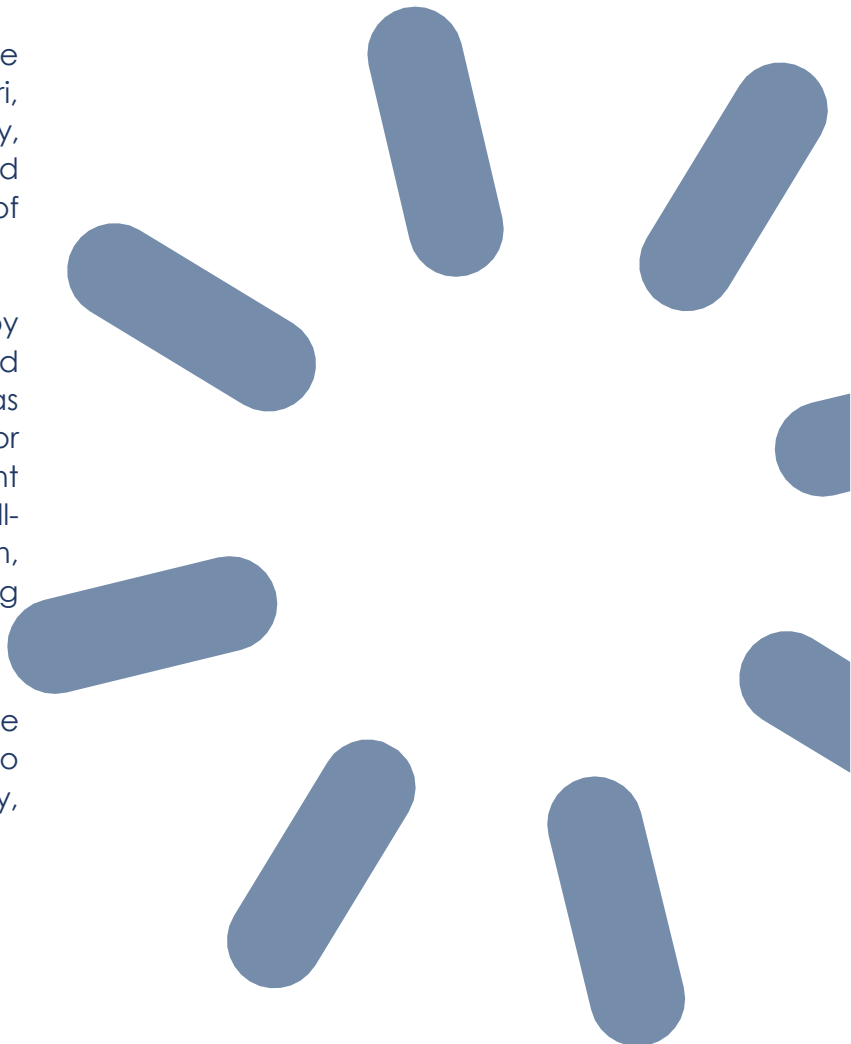
# 1 OUR COMMUNITY

Berri Barmera Council is located in the Riverland region of South Australia with a population of 10,484 as per the 2021 Census data. It was formed in 1996 as a result of an amalgamation of the District Council of Barmera and the District Council of Berri.

The Council incorporates the townships of Barmera, Berri, Cobdogla, Glossop, Loveday, Monash, Overland Corner and Winkie and covers an area of 50,845ha.

Our economic base is driven by horticulture and viticulture and associated industries and has traditionally serviced the region for state and federal government services. The region has a well-earned reputation for its tourism, outdoor lifestyle and sporting excellence.

As a local government body along the River Murray it is vital the health of the river is sustained to ensure the health of our economy, recreation and amenity.



# 2 OUR COUNCIL



Mayor Ella Winnall



Cr Trevor Scott



Cr Rhonda Centofanti



Cr Andrew Kassebaum



Cr David Waterman



Cr Bruce Richardson  
OAM



Cr Ian Schlein



Cr Adrian Little



Cr Collis Marrett

# 3 FUTURE DIRECTION

Council's Strategic Community Plan 2020-2025 outlines its Vision, Mission and Goals as an expression of Council's response to the aspirations of the community and to ensure our district is a great place to live, now and into the future.

## Our Vision

To enhance the liveability and enterprise of our community.

Council developed its Strategic and Community Plan for 2020-2025 to guide the future management of the Council pursuant to Section 122 of the Local Government Act 1991.

The plan was adopted at a meeting of Council held on 26 November 2019 after a period of public consultation and provides the framework for future sustainability of the Council, its areas and the wider region.

The plan shares the vision and aspirations for the future of the Berri Barmera Council and outlines how we, over the next 5 years, work towards achieving the best possible outcomes for our District.

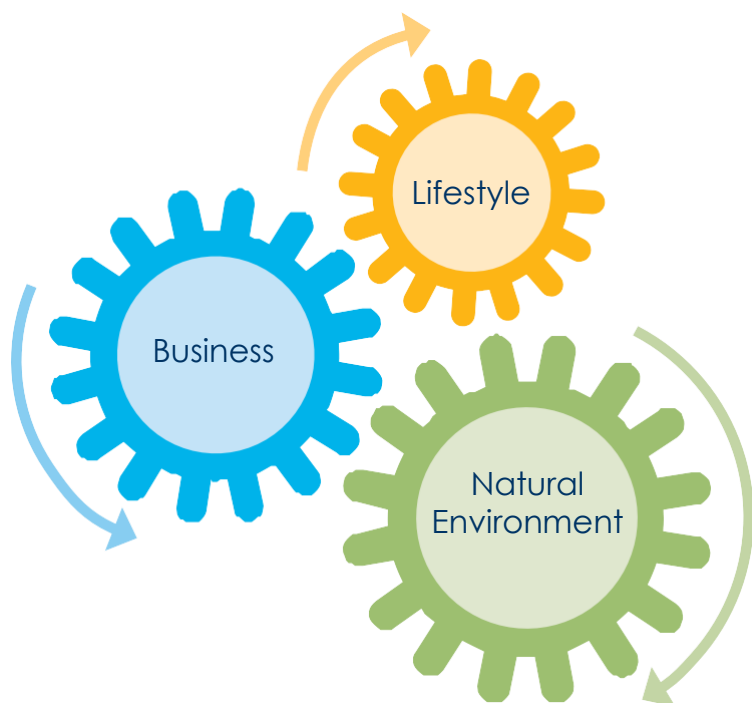
## Our Themes

The Plan acknowledges three important themes to ensure we appropriately recognise the desires of our community and to ensure we deliver a future we all can be proud of.

Our commitment to these three themes shapes everything we do. They are Council's commitment to seize opportunities and combat challenges that face the region in the foreseeable future.

For further information regarding these objectives please refer to Council's Strategic Plan 2020-2025 which can be viewed online at

[www.berribarmera.sa.gov.au](http://www.berribarmera.sa.gov.au)





## Our Finances

A Council's long term financial sustainability is dependent on ensuring that, on average, its expenses are less than its revenues.

Council prepares a 10 year Long Term Financial Plan (LTFP) as part of its suite of Strategic Management Plans. The purpose of a LTFP is to examine the potential impact of Council decisions over the long term, determining what the community can afford for its level of assets, services, rates and debt.

The LTFP is a 'high level' summarised document based on key assumptions which are continually reviewed by Council each year. The LTFP is developed as a 'best guess' estimate of future performance and actual results are likely to vary from the information contained in the LTFP.

## Strategic Review

Section 122 of the Local Government Act 1999 requires all councils to have strategic management plans. The Strategic and Community Plan is part of this suite of strategic management plans along with the Long-Term Financial Plan and the Asset Management Plans.

Collectively, these plans must undergo a comprehensive review within two years following the election of a new Council. Following the general elections of 2022, Council plans to undertake a comprehensive review of the Strategic Management Plan in the 2023-24 financial year.

# 4 INFLUENCING FACTORS

The Annual Business Plan is built to deliver upon the priorities and objectives of Council's Strategic and Community Plan. However there are other influencing factors taken into consideration, particularly with regards to sound financial management and long term sustainability .

The major influencing factors are listed below:

- Receipt of funding from both Federal and State Governments providing economic stimulus within the community.
- Enabling development and growth in alignment with the 2022 Growth Strategy through the provision of key infrastructure and support.
- Increasing statutory requirements which absorb significant amounts of staff time. These requirements include, but are not limited to, additional layers of reporting to the Essential Services Commission of SA (ESCOSA).
- Requirements to maintain and improve infrastructure assets to acceptable standards including roads, footpaths, kerbing, guttering, stormwater drainage, parks and gardens and recreational reserves, council properties and the like.
- Increasing regulatory standards e.g. audit and risk committee, risk management and workplace health and safety compliance.
- Market pressures and increased costs of goods and services such as electricity and water charges, insurances, waste management charges and fuel and oil costs
- Enterprise bargaining agreements which provide for wages and salary increases. This includes the retention and recruitment of qualified and experienced staff.
- The requirement to maintain the provision of services at the high level currently provided and expected of the community – yet striving to achieve and maintain a balanced budget.
- Direct and indirect economic effects of the 2022-23 Murray River floods which continues to affect many sectors of the community.
- Impacts on projects including shortage of trades, increased costs in materials and delays in receipt of materials.





# 6

## COUNCIL ACTIVITIES AND SERVICES

**All Councils have basic responsibilities under the Local Government Act and other relevant legislation. These include:**

- Development planning and control, including building firesafety assessment
- Various environmental health services
- Dog and cat management in conjunction with DACO
- Street cleaning and kerbside rubbish collection and disposal
- Management of basic infrastructure including roads, footpaths, parks and public open space, street lighting and stormwater drainage
- Business administration including governance, wellbeing, health and safety, risk management
- Fire protection
- Parking control
- Effluent Drainage
- Landscape Management (previously Natural Resources Management)
- Cemeteries
- Financial management, e.g., setting rates, preparing the annual business plan, long term financial plan, infrastructure management plans and strategic management plan
- Regulatory activities eg., supporting elected members, maintaining the assessment records and voters roll.

**Council also delivers a raft of discretionary services which further enhance the health, wellbeing and prosperity of our community.**

**These include:**

- Tourism related activities and facilities
- Parks, gardens and reserves
- Public libraries
- Recreation centres and sporting facilities
- The Hayden Stoeckel Swimming Pool in Berri
- On street parking management to maximise use of kerbside spaces
- Community funding programs



# 7 PROJECT PRIORITIES

## FOR 2023/2024

**Council will be addressing issues which occurred due to the flood event this year, by spending \$461,000 on flood recovery activities and at the same time seeking external funding support.**

The McGilton Road project will provide street scaping including designated parking opposite the business area along with cross over walkways and a general beautification of \$450,000.

Lake Bonney jetty full design project has \$40,000 allocated which will enable Council to engage consultants to undertake detailed design documentation, including engineering and quantity surveying. This will progress the project to shovel ready, enabling Council to seek financial support through South Australian or Australian Government funding when the opportunity arises

Roads to Recovery funding of \$217,419 allows for part contribution to the Riverview Drive roadworks.

The hard waste project will continue with the town-to-town format. This year the hard waste collection will be in the smaller towns for the amount of \$75,600. Information regarding this program will be made available to the community closer to the date through the local and social media post.

Projects commenced or placed on hold in 2022-23 which will be delivered in the 2023-24 financial year include \$555,000 (less expenditure occurring prior to end of financial year) for plant purchases and renewals (subject to market availability, \$40,000 for the Shiell Road streetscaping and \$50,000 each for ongoing pine post replacement and playground equipment renewal.



**THE FOLLOWING LISTS ARE THE PROJECT PRIORITIES FOR THE YEAR SEPARATED INTO OPERATIONAL PROJECTS/ACTIVITIES AND CAPITAL PROJECTS/ACTIVITIES**

Projects	Proposed Budget Allocation 2023/2024	Link to Strategic Community Plan
Completion of Loveday Internment Camp Project	\$47,302	Lifestyle L9
CWMS Conditioning Audit	\$250,000	Lifestyle L1
Vaccination, Microchipping, and Desexing Partnership	\$30,000	Lifestyle L8
Stormwater Conditioning Audit	\$150,000	Business B9
Barmera Caravan Park Wall Demolition	\$40,000	Business B11
Hard Waste Collection	\$75,600	Business B11
Monash Dump Rehabilitation	\$25,000	Business B11

INFRASTRUCTURE & ASSET MAINTENANCE	Proposed Budget Allocation 2023/2024	Link to Strategic Community Plan
Building & Structural Renewals (IAMP)	\$150,000	Business B9
Footpath Renewals (IAMP)	\$215,995	Business B9
Kerbing Renewals (IAMP)	\$53,672	Lifestyle L14
Unsealed Road Renewals (IAMP)	\$69,090	Lifestyle L14
Road Reseals (IAMP)	\$242,000	Lifestyle L7
Roads Sealing (IAMP)	\$269,060	Lifestyle L1
Stormwater (IAMP)	\$89,176	Lifestyle L7
CWMS (Effluent drainage) Renewals (IAMP)	\$153,750	Lifestyle L14
Cemetery Upgrades Barmera (IAMP)	\$150,000	Lifestyle L14
Paver Replacements Berri & Barmera CBD	\$150,000	Lifestyle L14
Plant and Machinery Replacement	\$145,000	Business B9

\* IAMP – Infrastructure and Asset Management Plan



7.1.2 Capital Projects	Proposed Budget Allocation 2023/2024	Link to Strategic Community Plan
<b>Regional Housing Development</b> Co-Investment with Renewal SA-Office of Regional Housing on a pilot investment project to design and construct new dwellings, providing rental options for government employees based in Berri.	\$250,000	Business B9
<b>Code Amendments</b> Progress code amendments (rezoning) in accordance with Growth Strategy for prioritised land parcels.	\$250,000	Business B7
<b>Berri Library Relocation</b> Relocation of the Berri Community Library.	\$614,733	Lifestyle L7
<b>Barmera Jetty Redevelopment</b> Full concept and design, shovel ready project	\$40,000	Lifestyle L1
<b>Event Decorations Arts Project</b> Local artists and community to develop reusable event decorations for use in public spaces.	\$27,000	Lifestyle L3, 8
<b>Berri Water Tower Arts Project</b> Local artists to work with youth to develop a series of murals outside and within the water tower	\$55,000	Lifestyle L3, 8
<b>Footpath to Berri Men's Shed</b> Footpath installation alongside Old Sturt Highway	\$20,000	Lifestyle L14
<b>Hoskin Road Concrete Intersection</b> Concrete intersection upgrade suitable of sustaining increased Heavy Vehicle traffic	\$170,000	Lifestyle L14
<b>Civic Centre Building Assessment</b> Comprehensive assessment of former Council Office and Chamber due to mould and structural concerns	\$130,000	Business B15
<b>ICT Plant &amp; Equipment</b> Information and Communication Technology upgrades across G3 Councils	\$200,000	Business B4
<b>Flood Recovery Activities</b> Contribution to key post-flood infrastructure repairs	\$461,000	Natural Environment N10
<b>Riverview Drive Berri Renewal</b> Post flood roadway repair and renewal	\$250,000	Lifestyle L14
<b>McGilton Road – Stage 2</b> Parking, cross over walkways, line marking and beautification of McGilton Road precinct	\$450,000	Business B9
<b>Loveday Stormwater Upgrade</b> Upgrade stormwater Graham Street and Morris Street	\$35,000	Lifestyle L1
<b>Cobdogla Joyce Street Stormwater Upgrade</b> Upgrade stormwater Joyce and Sheuard	\$35,000	Lifestyle L1

7.1.3 Carry Over Projects	Proposed Budget Allocation 2023/2024	Link to Strategic Community Plan
Plant and Machinery Replacement	\$555,000	Business B9
Pine Post Replacements	\$50,000	Lifestyle L14
Playground Equipment renewals	\$50,000	Lifestyle L7
Shiell Road Streetscaping Concept Design	\$40,000	Business B9

# 8 FUNDING THE PLAN

## Funding and Cash Management

To manage key grant funds, cash and reserve investments, Council accesses the services of the Local Government Finance Authority (LGFA) to establish reserves and investments for specific purposes. Funds are held with the LGFA until such time as required at a higher return than that normally offered by mainstream banking institutions.

The LGFA is a separate statutory authority that was established pursuant to the Local Government Finance Authority Act

The LGFA which is "government backed" borrows and invests in bulk on behalf of Councils which allows for cheaper rates on loans and higher returns on our investments.

To integrate between the Local Government Finance Authority and day to day operations, Council also has general funds in its general bank account at ANZ, Berri Branch.

By using the Local Government Finance Authority Council receives an annual bonus as a result of investing monies, it also enables Council to receive competitive market rates for loans.

In accordance with Section 140 of the Local Government Act 1999, Council reviews the performance of its investments and cash management both with ANZ and Local Government Finance Authority on an annual basis to ensure that Council's funds are receiving the maximum return.

## Reserve Fund Management

Council holds the following reserves at the Local Government Finance Authority (LGFA), which are for specific projects or purposes identified by Council. These funds are set aside to be used for the identified projects or to assist with management and development of assets and projects of an economic development nature.





**RESERVES HELD AT THE LGFA ARE AS FOLLOWS:**

Reserve	Purpose
Land Development	Reserve created for the specific use of funding certain economic development projects throughout the district.
District STEDS	Reserve set up for the express purpose of funding Council's Community Wastewater Management Scheme which includes the maintenance of the scheme and upgrades as required.
Open Space	Developers' contributions set aside towards the development of open space. The funds must be used for that specific purpose.
Work in Progress	Reserve used to carry funds over from one year to the next for projects that are unfinished at year end and to be completed the following year.
Upper Murray Garden of Memory Cemetery	Reserve created to hold monies transferred from the Committee to be used specifically for the improvement of the Upper Murray Garden of Memory Cemetery.



The 2023-24 budget forecasts an operating deficit of \$288,852. The operating surplus or deficit is the difference between operating revenue and expenses for the financial year. Our long-term financial sustainability is dependent on ensuring that, on average over time, our expenses are less than our revenue and a target of better than breaking even is strived for.

Our revenue includes \$9.6m to be raised from general rates. In 2023-24 Council has proposed an average rate increase of 2.05% but also allows for extensive valuation increases through natural growth, brought about by changes of land use.

A total of \$4.93m is proposed to be raised from separate rates (Landscape Levy, CWMS, Kerbside Waste Collection).

The Landscape South Australia Act 2019 requires Council to collect, on behalf of the Murraylands and Riverland Landscape Region a levy on all rateable properties within the Council area. In 2023-24 Council has been informed that it will be required to collect and make payable to the Murraylands and Riverland Landscape Region an amount of \$326,419.

An annual service charge for a specific purpose such as the upgrade and maintenance of Council's Community Wastewater Management Scheme is included in Council's revenue for 2023/2024. CWMS service charges will increase by \$19 to \$798 for occupied connections (\$761 for vacant land connections). A total amount of \$3.287m will be raised through the CWMS service charge.

An annual service charge is also included for the specific purpose of the collection and disposal of waste. The service includes a weekly domestic collection in a smaller 140 litre bin for all properties, a fortnightly recycling collection of a 240-litre bin for all properties as well as a fortnightly green waste collection of a 240-litre bin for town residential properties.

A total amount of \$1.315m will be raised as a waste service to cover increased cost of collection and disposal Kerbside Waste Management service charges will increase as follows:

- 3 bin collection - \$246 per collection, (\$6 increase)
- 2 bin collection - \$208 per collection (\$5 increase)

The fee for an additional red bin will be \$225. This additional fee is to ensure recovery of costs associated with the State Government's imposed waste levy.

Depreciation forms a significant portion of Council's operating result. Depreciation value, useful lives of assets and the residual value of assets are monitored annually to ensure accuracy of the depreciation figure.

Council will continue its philosophy of best practice for establishing fees commensurate with target cost recovery whilst supporting savings to our community.

Other sources of income include:

### **Statutory charges set by SA Government**

These are fees and charges set by regulation and collected by the Council for regulatory functions. Such statutory charges include assessment of development applications, town planning fees, Building Act fees, dog registration and management fees and fines, parking fees and fines, litter fines, rates search fees, health related fees and environmental control fees and fines.

### **User pay charges set by Council**

These comprise of charges for the Council's fee-based facilities such as hall hire, sporting facility fees, cemetery fees, waste collection and disposal and other sundry sales.

### **Grants and subsidies**

A significant portion of Council's revenue is derived from Commonwealth Financial Assistance Grants which is administered and distributed by the South Australian Local Government Grants Commission. The Commonwealth Local Government (Financial Assistance) Act 1995 governs the way in which the grants are distributed to each State and from there onto each Council.

In addition to the grant received from the SA Local Government Grants Commission the Berri Barmera Council actively seeks as much grant funding as possible from other levels of government.

### **Investment income**

Investment Income is revenue from financial investments or loans to community groups.

### **Reimbursements**

Reimbursements are amounts received as payment for work done, or expenses incurred, by the council acting on behalf of other government bodies, property owners, organisations or individuals.

### **Commercial activity**

Income derived from commercial activities is income from activities carried out solely to generate revenue. Traditionally, it is not Council's intention to carry out activities solely to generate revenue however, activities such as the operation of the Visitor Information Centre generates a proportion of revenue from commercial activities.

## Financial Measures

The following financial indicators have been used to analyse the past performance and project the future impact of proposed budget allocations for the upcoming financial year. Financial results expressed within the context of performance measures delivers much more meaning if there are targets or goals for each indicator adopted by the Council.

### Operating Surplus Ratio

The operating surplus ratio is the operating surplus (or deficit) expressed as a percentage of general and other rates net of rate rebates and revenues from the Regional Landscape Levy. A positive ratio indicates the percentage of rates available to fund capital expenditure. A negative ratio indicates the percentage increase required in rates to achieve a break- even operating result.

	2021/2022 Audited Annual Financial Statements	2022/2023 Revised Adopted Budget	2023/2024 Proposed Budget
Operating Surplus Ratio	0.4%	-8.8%	-1.5%

Please note: The Federal Government made payment equal to half the allocation for the 2021/2022 Financial Assistance Grants in June 2021. This brought the receipt of grant funds into the 2020/2021 financial year which had an effect of understating Council's operating position for 2021/2022.

### Net Financial Liabilities Ratio

This ratio indicates the extent to which net financial liabilities of Council could be met by its operating revenue. Where the ratio is falling over time indicates that a Council's capacity to meet its financial obligations from operating revenue is strengthening. However, a council with a healthy operating surplus may decide to allow its net liabilities ratio to increase in order to provide additional services to its community through the acquisition of additional assets without detracting from its financial sustainability.

**Council's Target – to be between 0% and 100% of operating revenue.**

	2021/2022 Audited Annual Financial Statements	2022/2023 Revised Adopted Budget	2023/2024 Proposed Budget
Net Financial Liabilities Ratio	28%	58%	85%



## Financial Measures

### Interest Cover Ratio

This ratio indicates how much of Council's operating revenues are committed to interest expense. There is no right or wrong ratio, but a Council must be aware to manage this ratio within a range it is comfortable with.

#### Council's Target – less than 10%

	2021/2022 Audited Annual Financial Statements	2022/2023 Revised Adopted Budget	2023/2024 Proposed Budget
Interest Cover Ratio	1%	0.8%	0.6%

### Asset Renewal Funding Ratio

This ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate the assets are wearing out. It is calculated by measuring capital expenditure on renewal or replacement of assets relative to the optimal level of such expenditure proposed in Council's infrastructure and asset management plans.

If capital expenditure on renewing or replacing existing assets is at least equal to the level proposed in the infrastructure and asset management plans, then Council is ensuring service levels derived from its existing assets are maintained. Any material underspending on the renewal and replacement of assets over the medium term is likely to adversely impact on service levels.

#### Council's Target – between 90% and 110%

	2021/2022 Audited Annual Financial Statements	2022/2023 Revised Adopted Budget	2023/2024 Proposed Budget
Asset Sustainability Ratio	97%	100%	100%

### Non-Financial Indicators

- Ensure a percentage of projects are completed within timeframes where specified within Council's Strategic and Corporate Plan and meet all outcomes.
- Ensure that Policies, Codes and Registers required by the Local Government Act and other legislation are developed, implemented and maintained to legislative compliance.
- Ensure that all reporting requirements and other timeframes established under the Local Government Act are met for Financial Statements, Annual Reports and Annual Business Plan and Budget Reviews.
- Ensure the Infrastructure and Asset Management Plans are operational and linked appropriately with the Long-Term Financial Plan of Council.
- Ensure projects are aligned with themes within Council's Strategic and Community Plan.
- Ensure regular reporting to Audit and Risk Management Committee to ensure robust review and prudent decision making.

# 9 RATING ARRANGEMENTS

## Valuations Used for Rating

The following information relates to the valuation changes in each of the Land use Codes used by Council for rating purposes. The valuations displayed are valuations used for rating purposes, that is non-rateable valuations are not included.

LAND USE CODE	VALUATION 22/23	VALUATION 23/24	VARIANCE (\$)	VARIANCE(%)
Residential	\$1,083,191,900	\$1,217,026,477	\$133,834,577	12.36%
Primary Production	\$260,035,364	\$269,574,976	\$9,539,612	3.67%
Commercial (all categories)	\$155,325,908	\$169,875,323	\$14,549,415	9.37%
Industrial (all categories)	\$55,166,779	\$58,365,067	\$3,198,288	5.80%
Vacant	\$25,648,408	\$25,238,991	(\$409,417)	-1.60%
Other	\$26,243,427	\$26,104,856	(\$138,571)	-0.53%
<b>TOTAL</b>	<b>\$1,605,611,786</b>	<b>\$1,766,185,690</b>	<b>\$160,573,904</b>	<b>10.00%</b>

## Method Used to Value Land

The Council will continue to use Capital Value as the basis for valuing land within the Council area. Council rates are a form of property tax, not a fee for service.

Property taxes are generally considered a 'fair' tax in that rate payers contribute proportionally based on the value of their property (and people who have lower property values pay a proportionally lower amount).

### **Adoption of Valuations**

The Council proposes to adopt the valuations made by the Valuer-General as provided to the Council for the financial year 2023/2024.

If a ratepayer is dissatisfied with the valuation made by the Valuer-General then the ratepayer may object to the Valuer-General in writing, within 60 days of receiving the notice of the valuation, explaining the basis for the objection, provided they have not:

- a) previously received a notice of this valuation under the Local Government Act, 1999, in which case the objection period is sixty (60) days from the receipt of the first notice; or
- b) This 60-day objection period may be extended by the Valuer-General where it can be shown there is reasonable cause;
- c) you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

Objections are to be forwarded to:

Office of the Valuer-General

GPO Box 1354

ADELAIDE SA 5001

Email: [OVGObjections@sa.gov.au](mailto:OVGObjections@sa.gov.au)

Telephone: 1300 653 346

Fax: (08) 8115 5709

Online: <http://www.valuergeneral.sa.gov.au> and enter "Objecting to a Valuation" in search field.

Please note that the Council has no role in this process. It is also important to note that the lodgement of an objection does not change the due date for the payment of rates.



## Notional Values

Certain properties may be eligible for a notional value under the Valuation of Land Act 1971 where the property is the principal place of residence of a ratepayer. This can relate to certain primary production land or where there is State heritage recognition.

A notional value is generally less than the capital value and this will result in reduced rates, unless the minimum rate already applies. Application for a notional value must be made to the Office of the Valuer-General.

## Council's Revenue Raising Powers

All land within a Council area, except for land specifically exempt (e.g., Crown Land, Council occupied land and other land prescribed in the Local Government Act 1999 – refer Section 147 of the Act), is rateable.

The Local Government Act provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties, or through differential general rates, which apply to classes of properties. In addition, Council can raise separate rates for specific areas of the Council, or service rates or charges for specific services.

The Council also raises revenue through fees and charges, which are set giving consideration to the cost of the service provided and any equity issues

## Differential General Rates

The Council has decided to impose differential general rates according to the land use of the property, pursuant to Section 156 (1)(a), of the Local Government Act 1999.

In applying Differential General Rates Council has considered and is satisfied that the rating system addresses the issue of consistency and comparability across all Council areas, particularly as it relates to the various sectors of the business and wider community. This satisfies the requirements of Section

153(2) of the Local Government Act 1999.

As an encouragement to have vacant land within townships developed, Council uses its Business and Residential Development Support Policy to assist where:

- Council may support potential new residential development when a residential dwelling is proposed to be built on land vacant for a period of 2 years within the townships of Berri and Barmera.

Council may support new residential development in the following ways:

- Place a freeze on Council rates to that of the minimum for 2 years;
- Reduction of planning and/or building fees.
- Council will support existing businesses to relocate premises as much as practicable, except where the new location requires significant capital upgrade investment.

The differential general rates imposed by Council are separate and distinct from the service charges imposed for the Community Wastewater Management System and Waste Management. Details of the service charges are provided further in this document.

The Council is proposing to raise general rate revenue of \$9,896,106.35 (which is net of rebates) in a total revenue budget of \$19,021,774 and will continue to use the differential rating method as follows:

Land Use	Cents in the dollar on the capital value of such rateable Property
Residential	0.5393
Commercial (all categories)	0.6337
Industrial (all categories)	0.6337
Primary Production	0.5366
Vacant	0.5271
Other	0.7554

The Local Government Price Index measures price movements faced by Local Government in South Australia in respect of their purchases of goods and services. The proposed March 2023 Local Government CPI is set at 4.3%.

Land use is used as the factor to apply differential rates. If a ratepayer believes that a particular property has been wrongly classified as to its land use, then they may object to that land use within 60 days of receiving notice.

A ratepayer may discuss the matter with the Council's Rates Officer in the first instance and Council will provide a copy of Section 156 of the Local Government Act 1999 which sets out the rights and obligations of ratepayers in respect of objections to a land use.

The following table is provided indicating the total rate and service charges on various residential property capital values.

Residential property capital value	General Rates	CWMS Service Charge	Waste Service Charge (3 bin)	Landscape levy	Proposed Total 2023/2024	Total 2022/ 2023	Proposed Increase p.a.
\$100,000	\$670.00 *	\$798	\$246	\$19.20	\$1,733.20	\$1,694.80	\$38.40
\$200,000	\$1,078.60	\$798	\$246	\$38.40	\$2,161.00	\$2,245.80	-\$84.80
\$300,000	\$1,617.90	\$798	\$246	\$57.60	\$2,719.50	\$2,859.20	-\$139.70
\$400,000	\$2,157.20	\$798	\$246	\$76.80	\$3,278.00	\$3,472.60	-\$194.60
\$500,000	\$2,696.50	\$798	\$246	\$96.00	\$3,836.50	\$4,086.00	-\$249.50

\*general rates = minimum \$670

The following table shows the proportion of general rates raised per category of land use.

Land Use	Capital Value	% of total CV	No. of properties	% of total properties	Proposed Rates	% of rates levied
Non Rateable	\$89,423,370	4.82%	478	7.05%	-	0.00%
Residential	\$1,217,026,477	65.59%	4545	67.07%	\$6,614,142.05	66.84%
Primary Production	\$269,574,976	14.53%	934	13.78%	\$1,456,940.90	14.72%
Commercial (all categories)	\$169,875,323	9.15%	395	5.83%	\$1,096,783.50	11.08%
Industrial (all categories)	\$58,365,067	3.15%	87	1.28%	\$373,405.80	3.77%
Vacant	\$25,238,991	1.36%	251	3.70%	\$153,731.95	1.55%
Other	\$26,104,856	1.41%	87	1.28%	\$201,102.15	2.03%
	<b>\$1,855,609,060</b>	<b>100%</b>	<b>6777</b>	<b>100%</b>	<b>\$9,896,106.35</b>	<b>100%</b>

## **Minimum Rate**

A Council may impose a minimum amount payable by way of rates, provided it has not imposed a fixed charge. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer. Where a Council imposes a minimum rate, it must not apply to more than 35% of properties in the Council area.

Council proposes to set a minimum rate of \$670 which shall be applied to all rateable properties within the Council District. This will affect 9.33% of rateable properties.

The reasons for imposing a minimum rate are:

- The Council considers it appropriate that all rateable properties make a base level contribution to the cost of administering the Council's activities.
- The cost of creating and maintaining the physical infrastructure that supports each property.

## **Landscape Levy**

The Landscape South Australia Act 2019 requires that the Berri Barmera Council collect on behalf of the State Government a levy on all rateable properties within its Council area.

The Regional Landscape Levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources. These responsibilities include regional landscape planning, water allocation planning, community capacity building, education and compliance activities.

For the financial year 2023/2024 the Berri Barmera Council are required to make payable to the Murraylands and Riverland Regional Landscape Board an amount of \$326,419, with levy collection reimbursement fee of \$4,711.04.

Council proposes that to recover this amount in a separate rate of 0.0192 cents in the dollar based on the capital value of all rateable land within the Council area along with a minimum separate rate of \$5.00 for such rateable land.



## **Service Charge – Community Wastewater Management Charge**

Council may impose an annual service charge on rateable (and non-rateable) land within its area for the provision of a prescribed service. A prescribed service is legislated as any of the following services:

- The treatment or provision of water;
- The collection, treatment or disposal (including recycling) of waste;
- Any other service prescribed by the regulations (which includes the collection, treatment or disposal of wastewater or effluent).

Council provides a community wastewater management system to properties in the townships of Barmera, Berri, Cobdogla, Glossop, Monash and Loveday. The full cost of operating and maintaining the service for the financial year 2023/2024 is budgeted to be \$3,286,248. Capital expenditure of \$150,000 for the replacement and renewal of pumps and other equipment is proposed for 2023/2024.

Included within this proposed budget is an allocation for the upgrade of the dual function pump station in Barmera which will assist with the expansion of business and provide improved services to residences. It is Council's intention to prepare this upgrade works as a 'shovel ready' project to take opportunity of grant programs as they are released.

The service charge for CWMS is calculated using the Code for Establishing and Applying Property Units for the Imposition of Annual Services Charges for CWMS. The Council will recover the operating cost through the imposition of a service charge of \$761.00 for each vacant land property unit and \$798.00 for each occupied property unit. The occupied property unit rate has been increased by 2.5% on the 2022/2023 charge.

## **Service Charge – Waste Management**

Council provides a recycling and green waste collection service in its district. The service includes:

- Weekly domestic collection in a smaller 140 litre bin for all properties
- Fortnightly recycling collection
- in a 240-litre bin for all properties
- Fortnightly green waste collection in a 240-litre bin for town residential properties.

To recover the cost of collection including all increases, Council will set an annual service charge of \$246 for the three-bin collection and \$208 for the two-bin collection. This is a 2.5% increase on 2022/2023 charges.

- To recover costs associated with the disposal of waste to landfill and
- to encourage residents to be mindful to reduce waste Council resolved
- to increase the fee for any additional red bins that are being utilized by property owners. This additional charge will be set at \$225 for the 2023/2024 financial year.

## **Payment of Rates**

The Local Government Act 1999 requires that Council must provide an opportunity for all ratepayers to pay rates by quarterly instalments. These instalments are to be payable in the months of September, December, March and June. It is not mandatory for ratepayers to pay by quarterly instalments; however, it is an option that Council must make available to all ratepayers.

The due dates for the quarterly instalments of Council rates for 2023/2024 are:

- 1 September 2023
- 1 December 2023
- 1 March 2024
- 3 June 2024

Council rates may be paid by:

- mail (cheque or money order)
- telephone, using a debit or credit card, phone (08) 8582 1922
- Bpay facility as detailed on the rate notice
- internet as detailed on the rate notice
- through Centrepay as detailed on the rate notice
- Australia Post billpay facility as detailed on the rate notice, or
- in person at the Council Office locations - EFTPOS facilities are available for payments.

Any ratepayer who may or is likely to experience difficulties with meeting the standard payment arrangements should contact the Rates Officer on (08) 8582 1922 to discuss alternative payment arrangements. Such enquiries are treated confidentially.

## **Late Payment of Rates**

The Local Government Act provides that Councils impose a penalty of a 2% fine on any payment for rates, whether instalment or otherwise, that is not paid on or before the due date. A payment that continues to be late is then charged a prescribed interest rate, set each year according to a formula in the Act, for each month it continues to be late.

The purpose of this penalty is to act as a deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Councils to recover the administrative cost of following up unpaid rates and to cover any interest cost the Council may meet because it has not received the rates on time.

When the Council receives a payment in respect of overdue rates the Council applies the money received as follows:

- first – to satisfy any costs awarded in connection with court proceedings;
- second – to satisfy any interest costs;
- third – in payment of any fines imposed;
- fourth – in payment of rates, in chronological order (starting with the oldest account first).

## Rating Arrangements

### Rebate of Rates

The Local Government Act requires Councils to rebate the rates payable on some land. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries and educational institutions.

Discretionary rebates may be applied by the Council under Section 166 of the Act, upon receipt of applications in accordance with Council's Rate Capping Rebate Policy that deem to satisfy the criteria specified within this section.

The Council under the discretionary rebate of rates, may grant a rebate in any of the following purposes and cases:

- Where the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area).
- Where the rebate is desirable for the purpose of assisting or supporting a business in its area.
- Where the rebate will conduce to the preservation of buildings or places of historic significance.
- Where the land is being used for educational purposes.
- Where the land is being used for agricultural, horticultural or floricultural exhibitions.
- Where the land is being used for hospital or health centre.
- Where the land is being used to provide facilities or services for children or young persons.
- Where the land is being used to provide accommodation for the aged or disabled.
- Where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth) or a day therapy centre.
- Where the land is being used by an organisation which, in the opinion of the council, provides a benefit or service to the local community.
- Where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment.
- Where the rebate is considered by the council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to:
  - A redistribution of the rates burden within the community arising from a change to the basis or structure of the council's rates, or
  - A change to the basis on which land is valued for the purpose of rating, rapid changes in valuation, or anomalies in valuations.

Any rebate over and above the legislated percentage provided by the Act, for mandatory rebates or discretionary rebates, will need to be considered by Council upon written application and in conjunction with the Rate Rebate Policy adopted by Council.

Applications for such additional rebates are required on an annual basis.



## **Rate Capping Rebate**

For 2023/2024 Council are proposing to apply a rate cap of 12% to all properties. This means that where a ratepayer is levied an increase in general rates greater than 12% a rate cap will be applied to ensure the ratepayer will not pay any more than 12% on the previous year's general rates.

This rebate will not apply where:

- Ownership of the rateable property has changed since 1 January 2022;
- Any such increase in the capital value of the rateable property is a result of improvements made on the property since 1 July, 2022 with a value in excess of \$10,000;
- There has been a change of land use, there have been zoning changes or Valuer-General corrections which have contributed to the increase in valuation.

## **Remission and Postponement of Rates**

Section 182 of the Local Government Act permits the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, based on hardship. Where a ratepayer is suffering hardship in paying rates, it is recommended to contact the Rates Officer on 8582 1922 for a confidential discussion.

To assist those ratepayers on fixed incomes such as pensioners and self-funded retirees, Council may remit a fixed amount of \$55 per annum of the general rates and \$25 per annum of the effluent drainage service charge as well as \$25 per annum of the waste management service charge.

To be eligible to receive the remission an application must be made to council and is subject to the following criteria:

- The property is the principal residence of the ratepayer.
- The ratepayer can produce one of the following identification cards:
  - Pensioner Concession Card Centrelink
  - Pensioner Concession Card Veteran Affairs
  - T.P.I. Card – Veteran Affairs
- Or they can demonstrate to Council that they are a self-funded retiree with an income of less than \$40,500 per annum.

## **Remission – Wine Grape Growers**

For the 2023/24 financial year and taking into account the economic impacts suffered by wine grape growers within the Council's area as a result of the economic downturn of wine grapes, the Council will, on application, grant a remission on grounds of financial hardship of primary production properties that are eligible, as follows:

- \$55 for general rates; and
- \$25 for waste management service charge (where applicable).

To be deemed eligible for the remission to apply, the assessment must be subject to the following criteria for the 2023/2024 financial year.

- Primary Production Property
- Wine grape grower
- Provision of evidence of associated hardship. An example of evidence could be but not limited to:
  - Written documentation such as financial statements, or contract cancellation
  - Supporting documentation from relevant agencies or agents.

**Sale of Land for Non-Payment of Rates**

The Local Government Act (Section 184) provides that a Council may sell any property where the rates have been in arrears for three years or more.

The Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

**Rating Impact Statement**

The Council has considered the impact of rates on all classes of properties in its area.

In setting rates, Council has taken into account several factors including:

- The effects of the current economic climate.
- Imposed legislative changes.
- The need to manage, maintain and improve the community's infrastructure and other assets.
- The requirement to maintain current service levels to the community.
- The need to ensure long term financial sustainability of the Council.
- Cost increases that are over and above inflation.

Council takes into consideration the effect of rates on all ratepayers and is mindful of maintaining the balance between economic and community development.



**BERRI BARMERA COUNCIL**  
**BUDGETED INCOME STATEMENT**  
**FOR THE 3 YEARS ENDING 30 JUNE 2023 TO 30 JUNE 2025**

	Actual (Audited) 2021/2022 \$	Revised Budget 2022/2023 \$	Proposed Budget 2023/2024 \$	Proposed Budget 2024/2025 \$	Proposed Budget 2025/2026 \$
<b><u>OPERATING REVENUES</u></b>					
Rates - General	8,743,957	9,415,544	9,602,686	9,698,713	10,038,168
Rates - Other	4,742,720	4,777,409	4,910,398	5,121,545	5,249,584
Statutory Charges	215,012	324,421	332,534	346,824	355,504
User Charges	219,679	174,382	175,720	188,709	193,430
Operating Grants & Subsidies	3,797,325	3,082,318	3,207,888	3,222,888	3,303,459
Investment Income	103,179	82,990	77,154	57,690	55,260
Reimbursements	470,027	4,185,073	635,310	659,155	675,634
Commercial Activity Revenue	-	59,200	60,780	63,394	64,978
Other	364,143	15,275	19,304	20,005	20,430
<b>TOTAL OPERATING REVENUE</b>	<b>18,656,042</b>	<b>22,116,612</b>	<b>19,021,774</b>	<b>19,378,923</b>	<b>19,956,448</b>
<b><u>OPERATING EXPENSES</u></b>					
Employee Costs	5,633,829	9,954,209	5,844,645	5,847,916	6,104,671
Contractual Services	6,737,413	5,772,351	6,111,267	6,005,239	6,090,944
Materials	1,130,921	3,882,457	1,721,396	1,866,649	1,843,592
Finance Charges	250,046	261,817	191,367	149,222	120,606
Depreciation	3,836,650	3,664,658	3,795,363	3,958,584	4,057,549
Other	998,449	500,981	1,646,588	1,652,664	1,774,887
<b>TOTAL OPERATING EXPENDITURE</b>	<b>18,587,308</b>	<b>24,036,473</b>	<b>19,310,626</b>	<b>19,480,273</b>	<b>19,992,248</b>
<b>OPERATING SURPLUS/(DEFICIT) Before Capital Revenue</b>	<b>68,733</b>	<b>(1,919,861)</b>	<b>(288,852)</b>	<b>(101,350)</b>	<b>(35,800)</b>
<b><u>CAPITAL REVENUES</u></b>					
Asset Disposal & fair value adjustments	65,785	-	-	-	-
Amounts Received for New/Upgraded Assets	554,140	1,447,052	750,000	1,430,000	75,000
Physical Resources received free of charge					
	<b>619,925</b>	<b>1,447,052</b>	<b>750,000</b>	<b>1,430,000</b>	<b>75,000</b>
<b><u>NET SURPLUS/(DEFICIT) RESULTING FROM OPERATIONS</u></b>	<b>688,659</b>	<b>(472,809)</b>	<b>461,148</b>	<b>1,328,650</b>	<b>39,200</b>
<b><u>Operating Surplus/(Deficit) Before Capital Revenue</u></b>					
		<b>(554,667)</b>			
<i>- note adjusted result for early payment of Federal Government Assistance Grants</i>					

**BERRI BARMERA COUNCIL**  
**BUDGETED BALANCE STATEMENT**  
**FOR THE 3 YEARS ENDING 30 JUNE 2023 TO 30 JUNE 2026**

	Actual (Audited) 2021/2022 \$	Revised Budget 2022/2023 \$	Proposed Budget 2023/2024 \$	Proposed Budget 2024/2025 \$	Proposed Budget 2025/2026 \$
<b><u>CURRENT ASSETS</u></b>					
Cash and Cash Equivalents	1,546,565	(3,844,593)	(5,974,195)	(9,824,101)	(10,231,034)
Trade and other Receivables	2,620,761	2,686,280	2,753,437	2,871,835	2,943,631
Other Financial Assets					
Inventory	40,692	41,709	42,752	44,590	45,705
<b>TOTAL CURRENT ASSETS</b>	<b>4,208,018</b>	<b>(1,116,604)</b>	<b>(3,178,006)</b>	<b>(6,907,676)</b>	<b>(7,241,699)</b>
<b><u>CURRENT LIABILITIES</u></b>					
Trade and Other Payables	2,512,272	2,575,079	2,639,456	2,752,953	2,821,776
Short Term Provisions	1,209,473	1,239,710	1,270,703	1,325,343	1,358,477
Short Term Borrowings	694,728	1,378,531	1,428,894	1,456,974	2,542,158
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,416,473</b>	<b>5,193,320</b>	<b>5,339,053</b>	<b>5,535,269</b>	<b>6,722,411</b>
<b>Net Current Assets/(Current Liabilities)</b>	<b>(208,455)</b>	<b>(6,309,924)</b>	<b>(8,517,059)</b>	<b>(12,442,945)</b>	<b>(13,964,109)</b>
<b><u>NON CURRENT ASSETS</u></b>					
Financial Assets	1,351,099	1,139,309	902,513	902,513	902,513
Capital Works In Progress	3,745,186	3,745,186	-	-	-
Infrastructure, Property, Plant & Equipment	136,143,935	148,739,465	162,125,847	172,987,316	179,432,068
<b>TOTAL NON CURRENT ASSETS</b>	<b>141,240,220</b>	<b>153,623,960</b>	<b>163,028,360</b>	<b>173,889,829</b>	<b>180,334,581</b>
<b><u>NON CURRENT LIABILITIES</u></b>					
Long Term Provisions	301,509	309,047	316,773	330,394	338,654
Long Term Borrowings	5,944,308	7,076,702	7,839,093	7,073,405	5,222,534
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>6,245,817</b>	<b>7,385,749</b>	<b>8,155,866</b>	<b>7,403,799</b>	<b>5,561,188</b>
<b>NET ASSETS</b>	<b>134,785,948</b>	<b>139,928,287</b>	<b>146,355,434</b>	<b>154,043,084</b>	<b>160,809,284</b>
<b><u>EQUITY</u></b>					
Retained Earnings	32,064,837	31,419,047	31,722,824	33,184,568	33,405,527
Asset Revaluation	100,549,717	106,164,862	112,130,862	118,489,862	125,216,862
Reserves	2,171,393	2,344,378	2,501,749	2,368,654	2,186,895
<b>TOTAL EQUITY</b>	<b>134,785,948</b>	<b>139,928,287</b>	<b>146,355,434</b>	<b>154,043,084</b>	<b>160,809,284</b>

**BERRI BARMERA COUNCIL**  
**BUDGETED STATEMENT OF CHANGE EQUITY**  
**FOR THE 3 YEARS ENDING 30 JUNE 2023 TO 30 JUNE 2026**

	Actual (Audited) 2021/2022 \$	Revised Budget 2022/2023 \$	Proposed Budget 2023/2024 \$	Proposed Budget 2024/2025 \$	Proposed Budget 2025/2026 \$
<b><u>ACCUMULATED SURPLUS</u></b>					
Balance at beginning of period	31,545,399	32,064,838	31,419,047	31,722,824	33,184,568
Net Surplus (Deficit) resulting from Operations	688,659	(472,806)	461,148	1,328,650	39,200
Transfers from Reserves	3,122,179	3,022,038	3,130,623	3,562,472	3,696,871
Transfers to Reserves	(3,291,399)	(3,195,023)	(3,287,994)	(3,429,378)	(3,515,112)
<b>BALANCE AT END OF PERIOD</b>	<b>32,064,838</b>	<b>31,419,047</b>	<b>31,722,824</b>	<b>33,184,568</b>	<b>33,405,527</b>
<b><u>ASSET REVALUATION RESERVE</u></b>					
Balance at beginning of period	100,485,012	100,549,717	106,164,862	112,130,862	118,489,862
Transfer to Reserve from Accumulated Surplus	64,705	5,615,145	5,966,000	6,359,000	6,727,000
Transfers from Reserves to Accumulated Surplus					
Other					
<b>BALANCE AT END OF PERIOD</b>	<b>100,549,717</b>	<b>106,164,862</b>	<b>112,130,862</b>	<b>118,489,862</b>	<b>125,216,862</b>
<b><u>LAND DEVELOPMENT RESERVE</u></b>					
Balance at beginning of period	1,855,375	2,040,056	2,040,056	2,040,056	2,040,056
Transfers from Reserves to Accumulated Surplus	(15,665)	-	-	-	-
Transfer to Reserve from Accumulated Surplus	200,346	-	-	-	-
<b>BALANCE AT END OF PERIOD</b>	<b>2,040,056</b>	<b>2,040,056</b>	<b>2,040,056</b>	<b>2,040,056</b>	<b>2,040,056</b>
<b><u>DISTRICT STEDS RESERVE</u></b>					
Balance at beginning of period	56,561	49,331	222,316	379,687	246,592
Transfers from Reserves to Accumulated Surplus	(3,098,217)	(3,022,038)	(3,130,623)	(3,562,472)	(3,696,871)
Transfer to Reserve from Accumulated Surplus	3,090,987	3,195,023	3,287,994	3,429,378	3,515,112
<b>BALANCE AT END OF PERIOD</b>	<b>49,331</b>	<b>222,316</b>	<b>379,687</b>	<b>246,592</b>	<b>64,834</b>
<b><u>WORK IN PROGRESS RESERVE</u></b>					
Balance at beginning of period	68,000	59,703	59,703	59,703	59,703
Transfers from Reserves to Accumulated Surplus	(8,297)	-	-	-	-
Transfer to Reserve from Accumulated Surplus	-	-	-	-	-
<b>BALANCE AT END OF PERIOD</b>	<b>59,703</b>	<b>59,703</b>	<b>59,703</b>	<b>59,703</b>	<b>59,703</b>
<b><u>UPPER MURRAY GARDEN OF MEMORY CEMETERY</u></b>					
Balance at beginning of period	20,438	20,503	20,503	20,503	20,503
Transfers from Reserves to Accumulated Surplus	-	-	-	-	-
Transfer to Reserve from Accumulated Surplus	65			-	-
<b>BALANCE AT END OF PERIOD</b>	<b>20,503</b>	<b>20,503</b>	<b>20,503</b>	<b>20,503</b>	<b>20,503</b>
<b><u>OPEN SPACE, STREET TREES, FOOTPATHS RESERVE</u></b>					
Balance at beginning of period	1,799	1,800	1,800	1,800	1,800
Transfers from Reserves to Accumulated Surplus	-				
Transfer to Reserve from Accumulated Surplus	1				
<b>BALANCE AT END OF PERIOD</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>TOTAL EQUITY BALANCE AT END OF REPORTING PERIOD</b>	<b>134,785,947</b>	<b>139,928,286</b>	<b>146,355,434</b>	<b>154,043,084</b>	<b>160,809,284</b>

**BERRI BARMERA COUNCIL**  
**BUDGETED CASHFLOW STATEMENT**  
**FOR THE 3 YEARS ENDING 30 JUNE 2023 TO 30 JUNE 2026**

	Actual (Audited) 2021/2022 \$	Revised Budget 2022/2023 \$	Proposed Budget 2023/2024 \$	Proposed Budget 2024/2025 \$	Proposed Budget 2025/2026 \$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>					
<u>Receipts</u>					
Operating Receipts	20,060,426	21,968,103	18,877,463	19,202,835	19,829,392
Investment Receipts	103,179	82,990	77,154	57,690	55,260
<u>Payments</u>					
Operating payments	(15,332,867)	(20,013,688)	(15,221,843)	(15,192,548)	(15,704,991)
Finance payments	(313,678)	(261,817)	(191,367)	(149,222)	(120,606)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>4,517,061</b>	<b>1,775,588</b>	<b>3,541,407</b>	<b>3,918,756</b>	<b>4,059,055</b>
<b><u>CASHFLOWS FROM INVESTING ACTIVITIES</u></b>					
<u>Receipts</u>					
Amounts specifically for new or upgraded assets	554,140	1,447,052	750,000	1,430,000	75,000
Sale of replaced assets	613,644	-	-	-	-
Sale of surplus assets	-	-	450,000	150,000	-
Sale of real estate developments	-	-	-	-	-
Repayments of loans by community groups	40,205	211,790	215,233	227,609	236,796
<u>Payments</u>					
Expenditure on renewal/replacement of assets	(4,018,057)	(3,789,655)	(3,402,430)	(2,642,512)	(2,543,228)
Expenditure on new/upgraded assets	(2,643,175)	(6,852,131)	(4,496,567)	(6,196,151)	(1,468,869)
Development of real estate for sale	-	-	-	-	-
Loans made to community groups	-	-	-	-	-
<b>NET CASH USED IN INVESTMENT ACTIVITIES</b>	<b>(5,453,242)</b>	<b>(8,982,944)</b>	<b>(6,483,764)</b>	<b>(7,031,053)</b>	<b>(3,700,300)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>					
<u>Receipts</u>					
Proceeds from Borrowings	-	2,500,000	1,500,000	-	-
<u>Payments</u>					
Repayments of Borrowings	(630,354)	(683,803)	(687,245)	(737,609)	(765,688)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(630,354)</b>	<b>1,816,197</b>	<b>812,755</b>	<b>(737,609)</b>	<b>(765,688)</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>(1,566,536)</b>	<b>(5,391,157)</b>	<b>(2,129,603)</b>	<b>(3,849,906)</b>	<b>(406,933)</b>
<b>CASH &amp; CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>3,113,101</b>	<b>1,546,565</b>	<b>(3,844,592)</b>	<b>(5,974,195)</b>	<b>(9,824,101)</b>
<b>CASH &amp; CASH EQUIVALENTS AT END OF PERIOD</b>	<b>1,546,565</b>	<b>(3,844,592)</b>	<b>(5,974,195)</b>	<b>(9,824,101)</b>	<b>(10,231,034)</b>



**BERRI BARMERA COUNCIL**  
**BUDGETED UNIFORM PRESENTATION OF FINANCES**  
**FOR THE 3 YEARS ENDING 30 JUNE 2023 TO 30 JUNE 2026**

	Actual (Audited) 2021/2022 \$	Revised Budget 2022/2023 \$	Proposed Budget 2023/2024 \$	Proposed Budget 2024/2025 \$	Proposed Budget 2025/2026 \$
Income	18,656,042	22,116,612	19,021,774	19,378,923	19,956,448
less Expenses	18,587,308	24,036,473	19,310,626	19,480,273	19,992,248
<b>Operating Surplus/(Deficit)</b>	<b>68,734</b>	<b>(1,919,861)</b>	<b>(288,852)</b>	<b>(101,350)</b>	<b>(35,800)</b>
<b>less Net Outlays on Existing Assets</b>					
Capital Expenditure on renewal and replacement of Existing Assets	4,018,057	3,789,655	3,402,430	2,642,512	2,543,228
less Depreciation	3,836,650	3,664,658	3,795,363	3,958,584	4,057,549
less Proceeds from Sale of Replaced Assets	613,644	-			
	<b>(432,238)</b>	<b>124,997</b>	<b>(392,933)</b>	<b>(1,316,072)</b>	<b>(1,514,321)</b>
<b>less Net Outlays on New and Upgraded Assets</b>					
Capital Expenditure on New and Upgraded Assets	2,643,175	6,852,131	4,496,567	6,196,151	1,468,869
less Amounts received specifically for New and Upgraded Assets	554,140	1,447,052	750,000	1,430,000	75,000
less Proceeds from Sale of Surplus Assets	-	-	450,000	150,000	-
	<b>2,089,035</b>	<b>5,405,079</b>	<b>3,296,567</b>	<b>4,616,151</b>	<b>1,393,869</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(1,588,063)</b>	<b>(7,449,937)</b>	<b>(3,192,486)</b>	<b>(3,401,428)</b>	<b>84,652</b>

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