

BERRI BARMERA COUNCIL

ANNUAL BUSINESS PLAN

2024-2025



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Berri Barmera Council Annual Business Plan

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AT A GLANCE

The Annual Business Plan and Budget outlines how Council will allocate its budget and what services, programs and projects will be delivered in the coming financial year to contribute to achieving the community's long-term objectives.

Some of these projects are multi-year projects that have already commenced and will carry over to 2025/2026 and beyond.

Council will continue to maintain essential infrastructure such as roads, footpaths, storm water drainage and open space. It will also provide regulatory services such as planning and development, food hygiene, and provide other key services such as waste collection, a library, community services and environmental management.

The major components of the 2024/2025 Annual Business Plan are outlined in the table below.

Planned Projects	\$9.222m Capital projects and \$0.816m operating projects have been identified to contribute towards achieving Council's long-term objectives
Capital Budget	\$7.237m of capital works, with \$1.985m carry over from 2023/2024 for multi-year projects
Operating Budget	Operating surplus of \$21,701
Loans	Council has not taken out any loans in the last 12 months and has not planned to take any out for the coming financial year
Rates	Average residential rate increase of 5.72% or \$83 Fixed charge is \$256 for rubbish collections and \$832 for Effluent CWMS
Rating Policy	Council continues to use capital value when rating properties.
Financial Sustainability	Operating surplus ratio of 0.1% Net financial liabilities ratio of 46% Asset sustainability ratio of 79%

INTRODUCTION

Berri Barmera Council's 2024-25 Annual Business Plan sets out the key services and projects for the coming year. It outlines the priorities for the year ahead that Council will deliver on behalf of the community.

The emphasis of this year's Annual Business Plan is finely balancing the delivery of essential services, accelerating flood recovery efforts, focusing on the renewal of community assets and undertaking high priority strategic projects. Delivering these priorities must be achieved in a financially constrained environment, with a modest increase in rates, noting the current economic challenges across the region.

Council will be actively undertaking flood recovery projects in the coming twelve months, including the reinstatement of Riverview Drive and the remediation of camp sites surrounding Lake Bonney.

Council is currently reviewing its Asset Management Plans, which will shape the renewal prioritisation of our community's roads, footpaths, wastewater and stormwater infrastructure, buildings and equipment. It is essential both now and into the future that Council continues to plan for and renew community assets under Council's custodianship.

Key strategic projects for the year ahead include finalising the move of the Berri Library to its new home on Riverview Drive and the delivery of the next phase of the predominantly externally funded Lake Bonney Caring for Country project. These exciting projects will ultimately deliver great services for both our community and visitor economy.

In the past twelve months, average property values have increased by 13.34% across Berri Barmera, according to the South Australian Government's Valuer General. To counter this valuation increase, Council has reduced its rate in the dollar, meaning the average rate increase will be 5.05%, which is close to the current inflation rate.

Council is acutely aware of the economic challenges within our regional community. In the 2024/25 year, Council will offer a rate rebate of \$200 to wine grape growing properties (by application), subject to eligibility criteria.

Between setting the draft and the final Annual Business Plan, Council has made operating savings of \$453,775. Making these savings has taken the Annual Business Plan from being in operating deficit to being in a small surplus of \$21,701.

Berri Barmera Council is evolving for the better. Our focus is on delivering results for our community today whilst planning for tomorrow. We are passionate, determined and will never stop fighting for the prosperity and sustainability of our fantastic region.

Ella Winnall
Mayor

Tim Pfeiffer
Chief Executive Officer

2 YOUR COUNCIL



ELECTED MEMBERS

Our Elected Members are responsible for policy making and decisions that impact on our district, community, businesses, and environment.

The roles of our Elected Members are to:

Participate in the deliberations and civic activities of our Council.

Keep the Council's objectives and policies under review to ensure appropriateness and effectiveness.

Keep the Council's resource allocation, expenditure and activities and the efficiency and effectiveness of its service delivery under review.

Represent the interests of residents and ratepayers, provide community leadership and guidance, and facilitate communication between the community and the Council.



Mayor Ella Winnall



Cr Bruce Richardson
OAM



Cr David Waterman



Cr Andrew Kassebaum



Cr Trevor Scott



Cr Ian Schein



Cr Adrian Little

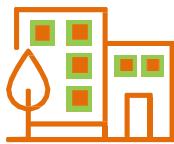


Cr Collis Marrett

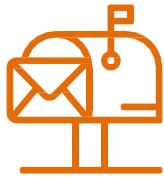
INFORMATION SNAPSHOT



**Principal
Office**
5 Riverview
Drive, Berri



Barmera Office
Library, Barwell
Avenue, Barmera
SA 5345



Postal Address
PO Box 229
Berri SA 5343



One Mayor



Area 476.2km²

Population 10,484
2021 Census

Seven Councillors



bbcouncil



@bbcouncil



08 8582 1922



bbc@bbc.sa.gov.au

VISION AND VALUES

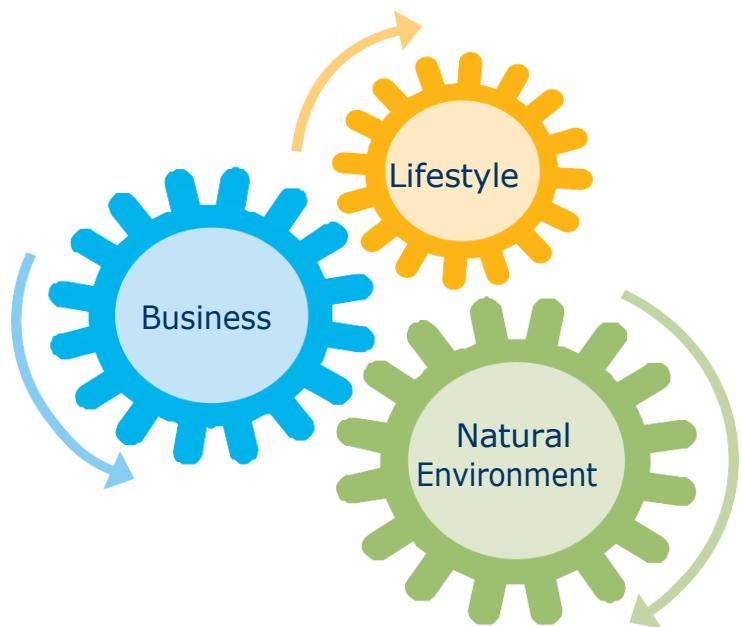
Our Vision

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 Mission

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

COUNCIL SERVICES

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

- Development planning and control, including building fire safety 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 future 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

STRATEGIC DOCUMENTS – OUR FUTURE

Council has a number of strategic plans that shape the structure and content of each Annual Business Plan. These are reviewed in development of the ABP, guiding the projects included and ensuring they are prioritised accordingly.

More information on each of Council's strategic documents has been outlined:

Asset Management Plan

An asset management plan is a detailed plan of the tasks and activities that are required in the management of an entities assets. Berri Barmera Council has an asset management plan that is currently undergoing a review. A plan needs to have a link to the strategic objectives of the organisation as the assets of the council are an integral part of the operation of the council.

Strategic Plan 2020-2025

Council has a Strategic Plan 2020-2025 that was adopted on 26 November 2019 after a period of public consultation. It provides the framework for the future sustainability of the council, its areas and wider region. The Berri Barmera plan is currently under review as the current plan is reaching its milestone. The plan will share vision and aspirations for the future of the Berri Barmera Council and will outline how the council will work towards achieving the best possible outcomes for the district over the next 5 years.

Disability Access and Inclusion Plan

Council has a Disability Access and Inclusion Plan that outlines the way in which it will ensure that people with a disability have equal access to all facilities and services in the area. Disability Access and Inclusion is critical to a sense of community where all people belong, are included and can enjoy equal opportunity in all areas of life. The Berri Barmera's plan has included several initiatives that have been focused predominantly on mobility and physical disability improvements in the community.

Long Term Financial Plan

The Local Government Act 1999 requires that all councils have a Long-Term Financial Plan (LTFP). Berri Barmera is currently reviewing its LTFP plan with a completion date of October 2024. The Berri Barmera LTFP is a strategic document that allows the council to guide its activities over the next 10 years, in financial terms, with a link to the Strategic Plan and the Asset Management Plan. It is a tool for the council to guide projects and spending in a sustainable way in the future.

INFLUENCES

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:

- The economic effect of the regional downturn in the wine grape sector.
- 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
- 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.

PRIORITIES AND OPPORTUNITIES OF INTEREST

In 2024-2025 the Council will continue to work through projects already underway and projects that are prioritised from our strategic management plans and allocations from State or Federal Governments. In addition to this, Council also considers the following priorities and opportunities of interest:

POPULATION GROWTH AND PROSPERITY

Responding to our objectives of promoting economic activity and growing our population, the Annual Business Plan allocates funds to the following strategic activities, subject to contracts being in place.

TOURISM SUPPORT AND DEVELOPMENT

Tourism will continue to be a focus for Council during 2024-2025. Council works closely with Destination Riverland and the South Australian Tourism Commission to promote the region.

Regional Economic Development	\$53,145
Destination Riverland	\$47,000
MRLGA	\$36,588

PROJECT PRIORITIES



Project Priorities for 2024/2025

The Berri Barmera Council is responsible for a large portfolio of assets with a current value of approximately \$151.499m.

The following lists are the project priorities for the year separated into operational projects/activities and capital projects/activities.

Capital Projects	Proposed Budget Allocation 2024/2025	Link to Strategic Community Plan	Timeline
Bonney Theatre Backstage Rigging Upgrade (subject to co-contribution funding) To ensure that the venue is fit for purpose to allow for optimal activation of Bonney Theatre	\$40,000	Lifestyle L4, L8, L9	September 2024
Berri Baseball Lighting Upgrade (subject to grant funding to take to next level) Project to include assessment of electrical supply, supply and installation of 32 new metal halide 2kw light fittings and associated wiring, post installation audit	\$215,730	Lifestyle L9 Business B9	June 2025
Barmera Jetty Redevelopment To have this project shovel ready should Council obtain grant funding to assist with future development of this project. Ongoing review and implementing safety mechanisms	\$50,000 \$250.000	Lifestyle L1, L2, L6, L9, L10 Natural Environment NE3	Dependent on grant funding
Lake Bonney Caring for Country Subject to funding being secured, project will include pest management, revegetation, irrigation, fencing, walking bridge, campsite upgrade, trail construction and community engagement	\$159,551	Lifestyle L2 Natural Environment NE1, NE2	June 2025
Berri Library Relocation Project - New Library Shelving Purchase of modern shelving on wheels and some face out display to allow for the library space to be opened up for events and repurpose as much of the existing shelving as possible	\$125,336	Lifestyle L7, L9, L14	December 2024
Council Owned Portable Toilets Council having the ability to distribute portable toilet when public facilities are out of commission due to maintenance/repairs, and hire for small events	\$27,000	Lifestyle L1 Business B6, B11	June 2025
Tourism Frames and Regional Tourism Signs Designing two tourism frames to be located at popular photographic areas in the Berri Barmera district. To support tourism experiences and promotion.	\$70,000	Lifestyle L1 Natural Environment NE1, NE9	December 2025

ICT (Information Communications and Technology) To provide all 3 Riverland Councils with industry best for ICAT systems to help Councils with providing a better services to the community through better and upgraded ICAT systems	\$150,000	Business B4, B5, B11	June 2025
Disability Access and Inclusion Plan To increase accessibility to public and community infrastructure.	\$25,000	Lifestyle L1, 3, 5, 6, 8, 9, 10, 12, 13, 15 Business B3, 11, 12, 13, 15 Environment N1, 2, 3	June 2025
Depot Storage Shed Installation of a 27m x 9m x 3.6m shed which will have a mezzanine level for extra storage.	\$95,000	Business B11	June 2025
Roads to Recovery – Davis Road and Bassham Road The Department of Infrastructure, Transport, Regional Development, Communications and the Arts provide funding for Council's to improve roads in their local area. The Council can then decide which roads to spend the funds on. In the 2024-25 financial year, Berri Barmera Council will upgrade David Road and Bassham Road.	\$766,168		

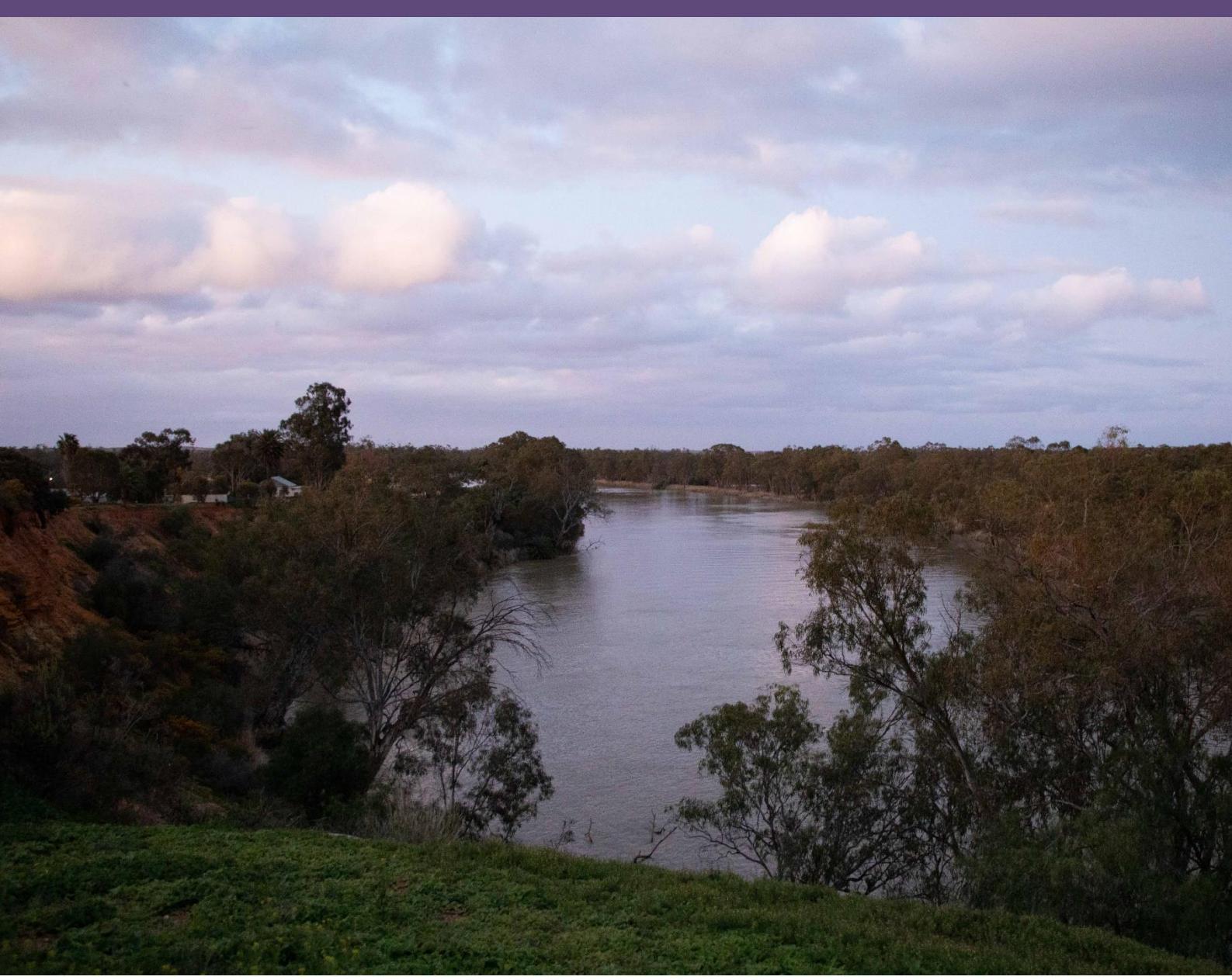
Operating Projects	Proposed Budget Allocation 2024/2025	Link to Strategic Community Plan	Timeline
Disability Access and Inclusion Plan Social inclusion is a priority for people living with disability as it affects all aspects of their lives. Our plan aims to engage, increase awareness and investigate opportunities for improvement	\$12,000	Lifestyle L1, 3, 5, 6, 8, 9, 10, 12, 13, 15 Business B3, 11, 12, 13, 15 Environment N1, 2, 3	June 2025
Strategic Planning Undertake a process of mapping out our vision for the future and identifying organisational goals and objectives	\$40,000	Lifestyle – Various Natural Environment – Various Business - Various	June 2025
Public Art Strategy and Smaller Projects Promote the arts as being accessible to everyone, demonstrate an investment in people and help to recognise our heritage and to "tell our story".	\$12,000	Lifestyle L3 Lifestyle L8 Lifestyle L9	June 2025
Annual Events and Program Support To provide the opportunity for council to consider support levels for annual events and organizational support for regular annual events including festivals, sporting activities and celebrations	\$59,675	Lifestyle L8 Business B6	June 2025

Destination Riverland Marketing and Operations	\$25,000	Natural Environment NE1	June 2025
Destination awareness and promotion, featuring tourism experiences of the Riverland for visitors		Business B10	
Halloween Spooktacular	\$8,446	Lifestyle L8	December 2024
Host a family friendly event in partnership with a range of community organisations and groups to activate our public spaces.		Lifestyle L9 Business B6	
Website, Publications and Image Library	\$3,000	Lifestyle L4	June 2025
Improve our social media pages and publications with images to entice visitation and potential residency		Natural Environment E1	
Vaccination, Microchipping and Desexing Partnership	\$15,000	Business B8, B10	June 2025
Assist community in complying with legislation, promote responsible animal management and provide assistance to low income residents.			
CWMS Conditioning Audit	\$350,000	Lifestyle 1	June 2025
Inspection and assessment of the CWMS network across Council area		Business B9, B10	
Regional Public Health Plan	\$5,000	Lifestyle L10	June 2025
This plan is the second regional plan for the Murraylands and Riverland region and is a collaboration of the Murraylands and Riverland Local Government Association (the MRLGA) and the regions eight constituent Councils.			
Buildings and Structures Asset Management Plan	\$68,000	Business B15	June 2025
This plan defines the Building and Structures assets that help deliver the services we provide=, how they are provided and the funding required over a 10 year plan			
Environmental Management and Sustainability Strategy	\$50,000	Natural Environment NE1, NE4, NE5	June 2025
To deliver activities and promotions to support the strategy including workshops, recycling partnerships and events			
Stormwater Conditioning Audit	\$300,000	Business B9	June 2025
Inspection and assessment of the stormwater network across Council area			

Carry Over Projects	Proposed Budget Allocation 2024/2025	Link to Strategic Community Plan	Timelines
Council Civic Centre Strategy & Upgrade Strategic Community Plan Review and long term decisions for civic assets and services investment	\$118,167	Business B15	
Berri Library Building purchase, redesign and refurbishment Relocation of library from Kay Avenue	\$606,548	Lifestyle L8 Business B8, B10 Natural Environment NE1	December 2024
Berri Water Tower Arts Project Engage local emerging and aspiring artists, public space improvements projects and story-telling that build place identity	\$55,000	Lifestyle L3, L8	February 2025
Master Planning – Glassey Park Berri Part of Council's Blue Print to determine the strategic future of Glassey Park in partnership with sports clubs and the community	\$249,909	Lifestyle 1	
Streetscape design – McGilton Road, William/Denny Street Parking and beautification	\$221,572	Business B9	January 2025
Riverview Drive Upgrade Following the 2022/2023 flood roadway repair and renewal	\$233,355	Lifestyle L14	
Paver replacement - Berri CBD In line with Council's IAMP	\$29,397	Lifestyle L14	Ongoing
Paver replacement – Barmera CBD In line with Council's IAMP	\$102,500	Lifestyle L14	Ongoing
CCMP Lake Bonney Caring for Country Upgrade of the camping areas around Lake Bonney in keeping with RRMAC and respecting the aboriginal community.	\$94,526		
Cemetery Improvements Upgrading the Barmera Cemetery to increase space and improve infrastructure.	\$76,253		
Footpath Renewals Under Council's IAMP, footpath works scheduled in 2023/24 and not completed will be completed in 2024/25	\$193,603		

Infrastructure & Asset Management	Proposed Budget Allocation 2024/2025	Link to Strategic Community Plan
IAMP – Footpath Renewals	\$287,244	Business B9
IAMP – Kerbing Renewals	\$119,809	Lifestyle L14
IAMP – Road Seal Renewals	\$322,188	Lifestyle L7
IAMP – Stormwater Renewals	\$89,176	Lifestyle L5
IAMP – Town and District Road Reseals	\$373,542	Lifestyle L7
IAMP – Unsealed Road Renewals	\$70,817	Lifestyle L7

FUNDING THE ANNUAL BUSINESS PLAN

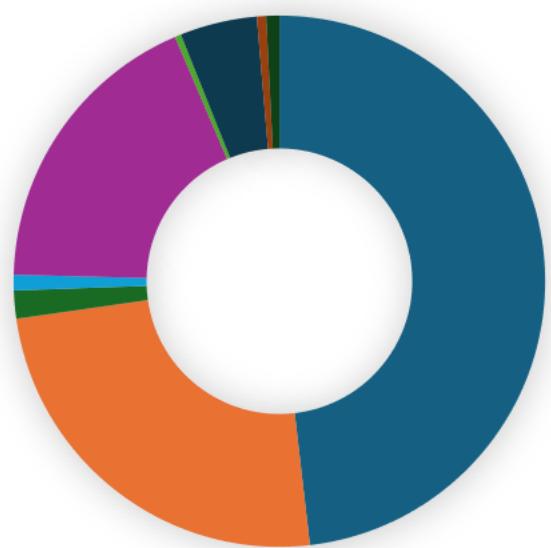


FUNDING THE ANNUAL BUSINESS PLAN

The 2024-2025 budget forecasts an operating deficit of \$215,642. The operating deficit measures the difference between operating revenue and expenses for the financial year. Our long-term financial sustainability is dependent on ensuring that over time, our expenses are (on average) less than our revenue and a target of better than breakeven is strived for.

Income

INCOME	\$'000
Rates - General	10,117
Rates – Other	5,121
Statutory Charges	355
User Charges	197
Operating Grants and Subsidies	3,789
Investment Income	80
Reimbursements	976
Commercial Activity Revenue	117
Other Income	166
Total Income	20,919



- Rates General 48.36%
- Rate – Other 24.48%
- Statutory Charges 1.7%
- User Charges 0.94%
- Operating Grants and Subsidies 18.11%
- Investment Income 0.38%
- Reimbursements 4.67%
- Commercial Activity Revenue 0.56%
- Other 0.80%

RATES

Our rate revenue includes general rates and separate charges for Community Wastewater Management System (CWMS), Kerbside Waste Collection and Regional Landscape Levy.

GRANTS AND PARTNERSHIPS

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.

STATUTORY CHARGES

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.

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.

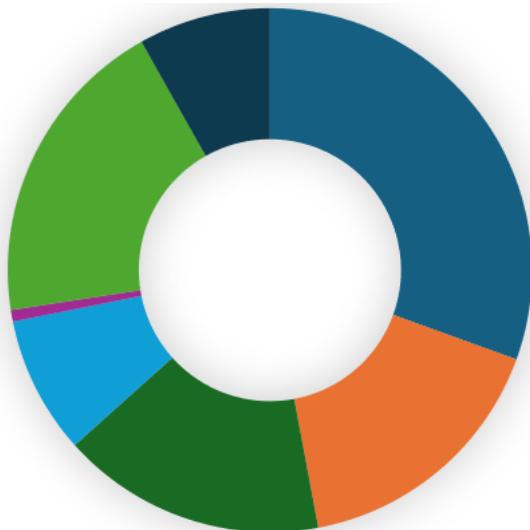
COMMERCIAL ACTIVITY

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.



Expenditure

EXPENDITURE	\$'000
Employee Costs	6,346
Contractual Services	3,467
CWMS	3,411
Materials	1,783
Finance Charges	150
Depreciation	4,060
Other	1,681
Total Expenditure	20,898



- Employee Costs 30.37%
- Contractual Services 16.59%
- CWMS16.32%
- Materials8.53%
- Finance Charges 0.72%
- Depreciation 19.43%
- Other 8.04%

EMPLOYEE COSTS

Employees are responsible for the provision of Council's services including ongoing maintenance of open spaces. Employee costs are proposed to increase by \$323,344 in the upcoming financial year as a result of increases from Enterprise Bargaining Agreements, increases to the Superannuation Guarantee Contribution, and a difference in allocation between capital and operating for 2024-2025.

MATERIALS, CONTRACTS AND OTHER

Council's 'Materials, Contractors and Other' budget includes physical goods, purchases for consumables, utility payments, building costs, repairs and maintenance. Services are provided by external providers and Council uses contractors to assist in the provision of major services such as waste collection.

FINANCE COSTS

Finance costs include costs, interest and other charges associated with Council's borrowings. Council has minimal

borrowings, with all current loans taken on behalf of community groups.

Council's 2024-2025 annual business plan will be funded from grant funding and existing financial capacity without the need for borrowing.

DEPRECIATION

Depreciation forms a significant portion of Council's operating expenditure.

Depreciation is an accounting treatment used to allocate the costs of an asset over its useful life. It represents how much of an asset's value has been used.

CAPITAL REVENUE

CAPITAL GRANTS AND CONTRIBUTIONS

Council has incorporated \$3.788m in capital grants and contributions towards new capital works planned in 2024-2025.

Impacts on Council's Financial Position

To assist Council in meeting its objective of financial sustainability a series of financial indicators are endorsed by the Local Government Association. The below table outlines the adopted key financial indicators and adopted targets.

The Operating Surplus Ratio is the operating surplus/(deficit)

expressed as a percentage of general and other rates, net of rate rebates and revenues from the Regional Landscape Levy.

Net financial liabilities are a key indicator of the Council's financial position. It measures total liabilities less financial assets (i.e., what the Council owes to others, less money the Council has or is owed).

The asset renewal Funding Ratio is defined as net capital

expenditures on the renewal and replacement of existing assets and excludes new capital expenditure on the acquisition of additional assets. This ratio indicates whether the Council is renewing or replacing existing assets at the rate of consumption. Council's long-term target of 100% ensures that Council aims to invest adequately in maintaining its asset base.

KEY FINANCIAL INDICATOR	2022/2023 AUDITED ANNUAL FINANCIAL STATEMENTS	2023/2024 REVISED ADOPTED BUDGET	2024/2025 PROPOSED BUDGET
Operating Surplus Ratio	-4.4%	5%	0.1%
Net Financial Liabilities Ratio	35%	33.8%	46%
Asset Sustainability Ratio	47%	64.4%	79%

The assumptions used to create the financial statements for the following 3 years is as follows:

BERRI BARMERA COUNCIL - LTFP			
	2024-25	2025-26	2026-27
	Plan \$'000	Plan \$'000	Plan \$'000
PROJECTED EXPENDITURE INDEXATION (%)	4.3%	2.5%	2.5%
PROJECTED WAGES INDEXATION (%)	4.3%	2.5%	2.5%
PROJECTED RATE GENERAL INCREASES	5.0%	2.5%	2.5%
PROJECTED RATE GROWTH	1.0%	1.0%	1.0%
PROJECTED SERVICE CHARGE INCREASES	4.3%	2.5%	2.5%
PROJECTED SEPARATE RATES	0.0%	0.0%	0.0%
POPULATION	10,484	10,589	10,695

RATES IN 2024-2025

In setting the rates for the 2024-2025 financial year Council considered the need to keep rate increases at inflation whilst also considering the implementation of the following plans and issues:

- Strategic Management Plan
- Long Term Financial Plan
- Asset Management Plans
- Resources required to deliver Council services
- Changes in valuation
- Increased use of ‘User Pays’ cost recovery systems

Council is aware of the impact rate increases have on the community. However, in order to cover the cost of services, Council’s separate

service charges for CWMS and kerbside waste collection and disposal will increase by CPI 4.3% for 2024-2025 in line with costs increasing by CPI.

General and other rates raised in 2024-2025 will be \$15.238m. This equates to 72.85% of Council’s operating revenue.

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).

Capital Valuation Movements

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 23/24	Valuation 24/25	Variance (\$)	Variance (%)
Residential	\$1,217,026,477	\$1,405,415,920	\$188,389,443	15.48%
Primary Production	\$269,574,976	\$302,398,220	\$32,823,244	12.18%
Commercial (all categories)	\$169,875,323	\$189,619,260	\$19,743,937	11.62%
Industrial (all categories)	\$58,365,067	60,264,223	\$1,899,156	3.25%
Vacant	\$25,238,991	28,773,772	\$3,534,781	14.01%
Other	\$26,104,856	\$29,139,153	\$3,034,297	11.62%
TOTAL	\$1,766,185,690	\$2,114,743,740	\$249,424,858	\$14.12%

Adoption of Valuations

The Council proposes to adopt the valuations made by the Valuer-General as provided to the Council for the financial year 2024/2025.

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
Telephone: 1300 653 346
Online: www.valuergeneral.sa.gov.au

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 rate for a maximum of 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 \$9.936m (which is net of rebates) in a total revenue budget of \$20.838m 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	0.4961
Commercial (all categories)	0.5830
Industrial (all categories)	0.5830
Primary Production	0.4937
Vacant	0.4849
Other	0.6950

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 2024 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	Landscape Levy	Proposed Total 2024/2025	Total 2023/2024	Proposed Increase pa
100,000	*698.00	832.00	256.00	19.20	1,805.20	1,733.20	72.00
200,000	992.20	832.00	256.00	38.40	2,118.60	2,161.00	- 42.40
300,000	1,488.30	832.00	256.00	57.60	2,633.90	2,719.50	- 85.60
307,542	1,525.72	832.00	256.00	59.05	2,672.76	2,761.62	- 88.86
400,000	1,984.40	832.00	256.00	76.80	3,149.20	3,278.00	- 128.80
500,000	2,480.50	832.00	256.00	96.00	3,664.50	3,836.50	- 172.00

*general rates = minimum \$698

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	\$99,133,192	4.69%	480	7.05%	0	0%
Residential	\$1,405,415,920	66.46%	4568	67.14%	\$7,028,056	67.60%
Primary Production	\$302,398,220	14.30%	927	13.62%	\$1,515,822	14.58%
Commercial (all categories)	\$189,619,260	8.97%	399	5.86%	\$1,128,819	10.86%
Industrial (all categories)	\$60,264,223	2.85%	84	1.23%	\$354,736	3.41%
Vacant	\$28,773,772	1.36%	259	3.81%	\$161,903	1.56%
Other	\$29,139,153	1.38%	87	1.28%	\$206,493	1.99%

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 \$698 which shall be applied to all rateable properties within the Council District. This will affect 11.29% 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 2024/2025 the Berri Barmera Council are required to make payable to the Murraylands and Riverland Regional Landscape Board an amount of \$329,271 with levy collection reimbursement fee of \$5,013.06.

Council proposes that to recover this amount in a separate rate of 0.0169 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 2024/2025 is budgeted to be \$3,435,252. Capital expenditure of \$513,503 for the replacement and renewal of pumps and other equipment is proposed for 2024/2025.

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 \$793 for each vacant land property unit and \$832 for each occupied property unit. The occupied property unit rate has been increased by CPI 4.3% on the 2023/2024 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
- 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 \$256 for the three-bin collection and \$217 for the two-bin collection. This is a CPI 4.3% increase on 2023/2024 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 utilised by property owners. This additional charge will be set at \$235 for the 2024/2025 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 2024/2025 are:

- 6 September 2024
- 2 December 2024
- 3 March 2025
- 2 June 2025

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 2024/2025 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 2023;
- Any such increase in the capital value of the rateable property is a result of improvements made on the property since 1 July, 2023 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 2024/2025 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:

- \$200 per annum for general rates

To be deemed eligible for the remission to apply, the assessment must be subject to the following criteria for the 2024/2025 financial year.

- Primary Production Property
- Wine grape grower
- Can provide evidence of hardship
 - An example of evidence could be but not limited to
 - Letter from a rural financial counsellor or welfare agency
 - Written documentation such as financial statements or contract cancellation letter.

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.

BUDGETED FINANCIAL STATEMENTS



BERRI BARMERA COUNCIL
BUDGETED INCOME STATEMENT
FOR THE 3 YEARS ENDING 30 JUNE 2025 TO 30 JUNE 2027

	Actual Audited 2022/2023	Revised Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026	Proposed Budget 2026/2027
	\$	\$	\$	\$	\$
<u>OPERATING REVENUES</u>					
Rates - General	9,367,508	9,602,686	10,117,449	10,471,560	10,838,064
Rates - Other	4,788,689	4,910,398	5,121,544	5,249,583	5,380,822
Statutory Charges	209,253	340,534	355,177	364,056	373,169
User Charges	234,474	188,824	196,943	201,867	206,913
Operating Grants & Subsidies	4,875,787	3,632,747	3,788,955	3,397,160	3,486,901
Investment Income	110,139	91,778	80,471	65,210	55,051
Reimbursements	3,963,035	1,992,195	976,224	844,393	865,503
Commercial Activity Revenue	78,761	104,330	116,523	119,436	122,422
Other	307,295	15,658	166,332	16,740	17,159
TOTAL OPERATING REVENUE	23,934,941	20,879,150	20,919,618	20,730,005	21,346,004
<u>OPERATING EXPENSES</u>					
Employee Costs	5,439,309	6,022,200	6,345,544	6,263,504	6,560,721
Contractual Services	7,212,430	6,567,932	6,877,258	6,302,453	6,423,779
Materials	1,559,653	1,763,121	1,783,178	1,912,311	1,889,497
Finance Charges	285,967	191,368	150,245	149,222	120,606
Depreciation	4,025,511	4,079,913	4,060,884	4,162,524	4,266,588
Other	5,384,654	1,841,001	1,680,809	1,670,986	1,780,224
TOTAL OPERATING EXPENDITURE	23,907,524	20,465,535	20,897,917	20,460,999	21,041,413
OPERATING SURPLUS/(DEFICIT) Before Capital Revenue	27,416	413,615	21,701	269,005	304,590
<u>CAPITAL REVENUES</u>					
Asset Disposal & fair value adjustments	(129,339)	-	-	-	-
Amounts Received for New/Upgraded Assets	399,417	1,308,372	2,672,775	2,382,839	383,084
Physical Resources received free of charge					
	270,078	1,308,372	2,672,775	2,382,839	383,084
NET SURPLUS/(DEFICIT) RESULTING FROM OPERATIONS	297,495	1,721,987	2,694,476	2,651,844	687,674
<i>Operating Surplus/(Deficit) Before Capital Revenue</i>					

BERRI BARMERA COUNCIL
BUDGETED BALANCE SHEET
FOR THE 3 YEARS ENDING 30 JUNE 2025 TO 30 JUNE 2027

	Actual Audited 2022/2023	Revised Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026	Proposed Budget 2026/2027
	\$	\$	\$	\$	\$
<u>CURRENT ASSETS</u>					
Cash and Cash Equivalents	1,778,436	831,283	(30,650)	353,810	320,288
Trade and other Receivables	2,426,039	2,486,690	2,593,618	2,705,143	2,772,772
Other Financial Assets					
Inventory	188,633	193,349	201,663	210,335	215,593
TOTAL CURRENT ASSETS	4,393,108	3,511,322	2,764,631	3,269,288	3,308,653
<u>CURRENT LIABILITIES</u>					
Trade and Other Payables	2,508,960	2,571,684	2,682,266	2,797,604	2,867,544
Short Term Provisions	1,067,108	1,093,786	1,140,819	1,189,874	1,219,621
Short Term Borrowings	920,716	1,614,887	1,607,895	1,535,929	917,084
TOTAL CURRENT LIABILITIES	4,496,784	5,280,357	5,430,980	5,523,407	5,004,249
Net Current Assets/(Current Liabilities)	(103,676)	(1,769,035)	(2,666,350)	(2,254,120)	(1,695,596)
<u>NON CURRENT ASSETS</u>					
Financial Assets	1,365,444	1,144,297	899,203	643,295	413,602
Capital Works In Progress	3,543,779	2,799,539	2,799,536	2,799,536	2,799,536
Infrastructure, Property, Plant & Equipment	136,241,628	146,337,050	151,498,898	155,892,024	157,260,842
TOTAL NON CURRENT ASSETS	141,150,851	150,280,886	155,197,637	159,334,855	160,473,980
<u>NON CURRENT LIABILITIES</u>					
Long Term Provisions	357,830	366,776	382,547	398,997	408,972
Long Term Borrowings	5,605,903	5,717,560	7,026,749	8,907,903	9,907,903
TOTAL NON CURRENT LIABILITIES	5,963,733	6,084,336	7,409,296	9,306,900	10,316,875
NET ASSETS	135,083,442	142,427,515	145,121,991	147,773,835	148,461,509
<u>EQUITY</u>					
Retained Earnings	32,340,373	33,933,889	36,413,874	39,145,865	39,961,097
Asset Revaluation	100,549,717	106,164,862	106,164,862	106,164,862	106,164,862
Reserves	2,193,352	2,328,764	2,543,255	2,463,108	2,335,550
TOTAL EQUITY	135,083,442	142,427,515	145,121,991	147,773,835	148,461,509

The figures in these financial statements for financial years 25/26 and 26/27 have been distorted by capital projects which have not yet been approved

BERRI BARMERA COUNCIL
BUDGETED STATEMENT OF CHANGE IN EQUITY
FOR THE 3 YEARS ENDING 30 JUNE 2025 TO 30 JUNE 2027

	Actual Audited 2022/2023	Revised Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026	Proposed Budget 2026/2027
	\$	\$	\$	\$	\$
<u>ACCUMULATED SURPLUS</u>					
Balance at beginning of period	32,064,838	32,064,838	33,933,889	36,413,874	39,145,865
Net Surplus (Deficit) resulting from Operations	297,495	2,026,422	2,694,476	2,651,844	687,674
Transfers from Reserves	-	3,130,623	3,218,817	3,599,287	3,734,677
Transfers to Reserves	(21,959)	(3,287,994)	(3,433,308)	(3,519,141)	(3,607,119)
BALANCE AT END OF PERIOD	32,340,374	33,933,889	36,413,874	39,145,865	39,961,097
<u>ASSET REVALUATION RESERVE</u>					
Balance at beginning of period	100,549,717	100,549,717	106,164,862	106,164,862	106,164,862
Transfer to Reserve from Accumulated Surplus	-	5,615,145	-	-	-
Transfers from Reserves to Accumulated Surplus					
Other					
BALANCE AT END OF PERIOD	100,549,717	106,164,862	106,164,862	106,164,862	106,164,862
<u>LAND DEVELOPMENT RESERVE</u>					
Balance at beginning of period	2,171,393	2,040,056	2,040,056	2,040,056	2,040,056
Transfers from Reserves to Accumulated Surplus	-	-	-	-	-
Transfer to Reserve from Accumulated Surplus	21,959	-	-	-	-
BALANCE AT END OF PERIOD	2,193,352	2,040,056	2,040,056	2,040,056	2,040,056
<u>DISTRICT STEDS RESERVE</u>					
Balance at beginning of period	44,104	49,331	206,702	421,193	341,046
Transfers from Reserves to Accumulated Surplus	(3,278,994)	(3,130,623)	(3,218,817)	(3,599,287)	(3,734,677)
Transfer to Reserve from Accumulated Surplus	3,280,623	3,287,994	3,433,308	3,519,141	3,607,119
BALANCE AT END OF PERIOD	45,733	206,702	421,193	341,046	213,488
<u>WORK IN PROGRESS RESERVE</u>					
Balance at beginning of period	58,928	59,703	59,703	59,703	59,703
Transfers from Reserves to Accumulated Surplus	-	-	-	-	-
Transfer to Reserve from Accumulated Surplus	-	-	-	-	-
BALANCE AT END OF PERIOD	58,928	59,703	59,703	59,703	59,703
<u>UPPER MURRAY GARDEN OF MEMORY CEMETERY</u>					
Balance at beginning of period	21,096	20,503	20,503	20,503	20,503
Transfers from Reserves to Accumulated Surplus	-	-	-	-	-
Transfer to Reserve from Accumulated Surplus	-	-	-	-	-
BALANCE AT END OF PERIOD	21,096	20,503	20,503	20,503	20,503
<u>OPEN SPACE, STREET TREES, FOOTPATHS RESERVE</u>					
Balance at beginning of period	1,807	1,800	1,800	1,800	1,800
Transfers from Reserves to Accumulated Surplus	-	-	-	-	-
Transfer to Reserve from Accumulated Surplus	-	-	-	-	-
BALANCE AT END OF PERIOD	1,807	1,800	1,800	1,800	1,800
TOTAL EQUITY BALANCE AT END OF REPORTING PERIOD	135,211,007	142,427,515	145,121,991	147,773,835	148,461,509

The figures in these financial statements for financial years 25/26 and 26/27 have been distorted by capital projects which have not yet been approved

BERRI BARMERA COUNCIL
BUDGETED CASHFLOW STATEMENT
FOR THE 3 YEARS ENDING 30 JUNE 2025 TO 30 JUNE 2027

	Actual Audited 2022/2023	Revised Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026	Proposed Budget 2026/2027
	\$	\$	\$	\$	\$
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>					
<u>Receipts</u>					
Operating Receipts	24,508,671	20,670,222	20,732,219	20,553,269	21,223,325
Investment Receipts	110,139	77,153	80,471	65,210	55,051
<u>Payments</u>					
Operating payments	(21,197,836)	(15,728,317)	(16,521,715)	(15,977,083)	(16,549,817)
Finance payments	(260,213)	(191,368)	(150,245)	(149,222)	(120,606)
NET CASH USED IN OPERATING ACTIVITIES	3,160,761	4,827,690	4,140,730	4,492,174	4,607,953
<u>CASHFLOWS FROM INVESTING ACTIVITIES</u>					
<u>Receipts</u>					
Amounts specifically for new or upgraded assets	399,417	1,308,372	2,672,775	2,382,839	383,084
Grants used for capital purposes	610,107	-	-	-	-
Sale of replaced assets	89,191	-	-	-	-
Sale of surplus assets	-	450,000	-	-	-
Sale of real estate developments	-	-	-	-	-
Repayments of loans by community groups	225,139	221,147	245,094	255,908	229,693
<u>Payments</u>					
Expenditure on renewal/replacement of assets	(1,564,134)	(3,734,540)	(3,296,810)	(3,953,497)	(3,210,406)
Expenditure on new/upgraded assets	(1,893,447)	(4,825,650)	(5,925,922)	(4,602,153)	(2,425,000)
Development of real estate for sale	-	-	-	-	-
Loans made to community groups	-	-	-	-	-
NET CASH USED IN INVESTMENT ACTIVITIES	(2,133,727)	(6,580,671)	(6,304,863)	(5,916,903)	(5,022,629)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>					
<u>Receipts</u>					
Proceeds from Borrowings	-	1,500,000	2,000,000	2,500,000	1,000,000
<u>Payments</u>					
Repayments of Borrowings	(694,729)	(694,171)	(697,803)	(690,811)	(618,845)
Repayment of principal portion of lease liabilities	(100,434)	-	-	-	-
NET CASH USED IN FINANCING ACTIVITIES	(795,163)	805,829	1,302,197	1,809,189	381,155
NET INCREASE (DECREASE) IN CASH HELD	231,871	(947,150)	(861,936)	384,460	(33,522)
CASH & CASH EQUIVALENTS AT BEGINNING OF PERIOD	1,546,565	1,778,436	831,286	(30,650)	353,810
CASH & CASH EQUIVALENTS AT END OF PERIOD	1,778,436	831,286	(30,650)	353,810	320,288

The figures in these financial statements for financial years 25/26 and 26/27 have been distorted by capital projects which have not yet been approved

BERRI BARMERA COUNCIL
BUDGETED UNIFORM PRESENTATION OF FINANCES
FOR THE 3 YEARS ENDING 30 JUNE 2025 TO 30 JUNE 2027

	Actual Audited 2022/2023	Revised Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026	Proposed Budget 2026/2027
	\$	\$	\$	\$	\$
Income	23,934,941	20,879,150	20,919,618	20,730,005	21,346,004
less Expenses	23,907,524	20,465,535	20,897,917	20,460,999	21,041,413
Operating Surplus/(Deficit)	27,417	413,615	21,701	269,005	304,590
<i>less Net Outlays on Existing Assets</i>					
Capital Expenditure on renewal and replacement of Existing Assets	1,564,134	3,734,540	3,296,810	3,953,497	3,210,406
less Depreciation	4,025,511	4,079,913	4,060,884	4,162,524	4,266,588
less Proceeds from Sale of Replaced Assets	89,191	-	(2,550,568)	(345,373)	(764,074)
<i>less Net Outlays on New and Upgraded Assets</i>					
Capital Expenditure on New and Upgraded Assets	1,893,447	4,825,650	5,925,922	4,602,153	2,425,000
less Amounts received specifically for New and Upgraded Assets	399,417	1,308,372	2,672,775	2,382,839	383,084
less Proceeds from Sale of Surplus Assets	-	450,000	-	-	-
Net Lending / (Borrowing) for Financial Year	1,083,955	(2,308,290)	(2,467,372)	(1,741,282)	(681,144)

The figures in these financial statements for financial years 25/26 and 26/27 have been distorted by capital projects which have not yet been approved