



BERRIGAN SHIRE
BAROOGA • BERRIGAN • FINLEY • TOCUMWAL



Annual Report

2023-2024

Incorporating the
State of the Shire Report 2024





Acknowledgement of Country

Berrigan Shire Council acknowledges the Traditional Custodians of the lands on which we live and thrive. We pay our respects to their elders; past, present and emerging. The peoples of these great Nations, their spirits and ancestors will always remain with our waterways and lands.

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Mayor's message

We are delighted to present the Berrigan Shire Council's Annual Report for the 2023-2024 financial year. We are proud to share with you the progress we have made, the challenges we have overcome, and the vision we strive to deliver for our community.

As we reflect on the past year, it is with great pride and gratitude we share this annual report with our communities. This report demonstrates the collective efforts and achievements of our council workforce and community, highlighting our commitment to fostering an inclusive, resilient and prosperous Shire. Our achievements demonstrate council's ability to deliver more than business as usual.

The 2023-2024 year has been a year of consolidation where we focussed on the recovery of our Shire post Covid, floods and other global, national and local challenges. Our team have successfully balanced the delivery of significant flood recovery works with our normal service delivery requirements. As your Mayor and CEO, we are immensely proud of the achievements of our workforce and the outcomes provided for our community.

Our community

Our community has indicated through the development of its Community Strategic Plan, that it wants to be an inclusive, resilient community with a strong sense of belonging and pride. Council has focussed its work in this area in ways that strengthen bonds and reaffirm its commitment to support our community, making it a place we proudly call home. In particular, we have:

- developed alongside our community the Berrigan Shire Community Strategic Plan 2040,
- signed and implemented the Memorandum of Understanding between Council and the Southern Riverina Wellbeing Collective to provide much needed mental health support to our community,
- signed and implemented the Memorandum of Understanding between Berrigan Shire, Moira Shire and Barooga Sports Club for the ongoing funding of the Barooga Aquatic and Recreation Centre's indoor swimming pool, providing certainty of access into the future for our community, and
- worked with South West Arts to provide an opportunity for our youth to deliver an art installation which expresses their feelings and experiences of Covid, at the Finley skatepark.

Our economy

Amidst ongoing global uncertainty, our local economy has demonstrated remarkable resilience and promising signs of recovery. Through strategic initiatives and partnerships, council is working to actively support employment opportunities, nurture entrepreneurship and foster a culture of continuous learning. By investing in our workforce and embracing innovation, council is providing the groundwork for sustainable economic growth and prosperity for the Berrigan Shire. Highlights for the 2023-24 financial year include:

- ongoing pursuit and advocacy for the delivery of a Country Universities Centre (CUC) in Finley, with second round funding applications expected in August 2024. Delivery of a CUC in Finely will provide increased access to tertiary education opportunities for our community,
- working with V/Line and relevant proponents to ensure the delivery of the upgrades of the Tocumwal Rail Intermodal which will provide increased access to the Port of Melbourne for our agricultural sector,
- commencing work to develop our Rural Land Use strategy to support the continued diversification of the agricultural industry,
- strong advocacy against the 450GL buy backs targeted at the Southern Connected Basin which has the potential to severely impact the economic foundation of our community and

- engagement with the Country Change Riverina and Murray marketing program through Regional Development Australia Riverina and Murray which will assist our encouragement of tourism back to our beautiful are.

Our environment

Preserving and enhancing our natural assets remain paramount in our stewardship responsibilities. Council has made significant progress in safeguarding our environment for future generations, from conservation efforts to sustainable practices. By embracing sustainability at every level, we are ensuring our natural resources thrive alongside our community's growth and development. Demonstration of Council's commitment to our environment include:

- development and delivery of the Southern Riverina Drought Resilience Plan in collaboration with the communities of Berrigan, Murray River, Edward River and Federation Local Government Area. This plan provides valuable insight into the ways in which council can assist the community to prepare for and respond to drought. Implementation projects will commence during the 2024-25 financial year,
- implementation of the three-bin system in line with NSW government requirements in a way that ensured council was able to keep costs to a minimum for the community and deliver mandated requirements,
- adoption of the Strategic Framework and District Plans which provide council staff with the ability to amend the Local Environment Plan through the preparation of a Planning Proposal for submission the Department of Planning, and
- enhancement of delivery of the Weeds Management Plan and commencement of delivery of pest animal management such as the rabbit baiting program at the Barooga Recreation Reserve. Both programs are designed to ensure pest plants and animals do not adversely affect our natural environment.

Our infrastructure

The backbone of any thriving community, infrastructure, continues to evolve to meet the expanding needs of residents. From reliable road networks to cutting-edge utilities, council has prioritised investments to enhance connectivity and improve quality of life. Council's commitment to smart, efficient infrastructure ensures our community remains well equipped for the challenges and opportunities of tomorrow. With this in mind, council has delivered:

- the \$6,667,000 Finley Water Treatment Plant. Funding for this project was provided through the Safe and Secure Water Funding for \$4,000,000 and with \$2,667,000 from council's own reserves. The project provides Finley with a state of the art water treatment plant that will provide high quality potable water now and well into Finley's future,
- the \$4,000,000 Barooga Water Treatment Plant has been completed with the installation of drying beds to be delivered during the 2024-25 financial year. The \$4M was accessed through the State Government's Low Cost Loan Initiative which has allowed council to borrow against its water reserve funds and access reduced loan repayments, ensuring the ability of council to manage its reserves into the future to provide for increased water utility needs,
- completion of \$6,000,000 worth of federal Disaster Ready Fund works to repair flood affected road infrastructure, being the first council in the region to complete the total approved works within the 12 month timeframe, and
- completion of the road works between Cobram and Barooga which utilised the federal government's Roads to Recovery funding to a total of \$800,000 providing safer access for all vehicles travelling between Barooga and Cobram via the bridge network.

Our civic leadership

Transparent and responsible leadership defines council's approach to governance. Councils remains resolute in its dedication to engaging with, and serving the best interests of the community. In the coming year council will

actively engage with the community to develop the Community Engagement Strategy and to ensure doing business with council is easier and more accessible than ever. During this 2023-24 financial year Council has achieved a great deal to underpin what comes next. Council has:

- advocated strongly for the establishment of a permanent ambulance station in Tocumwal to support the growth needs of that community and its surrounds,
- ensured the community are actively engaged and part of the decision making process regarding the upgrade of the Finley Hospital,
- appeared at the Joint Select Committee into Water Utility Provision,
- were summonsed to appear at the Independent Inquiry into Regional Health Service Provision,
- built strong partnerships with state agencies and service providers such as Essential Energy and Telstra who are now working with council to bring forward considerable infrastructure works for Tocumwal (EE), are providing co-funding to deliver the undergrounding of the power lines on Chanter Street in Berrigan (EE), are developing a Regional Connectivity Project for more equitable access to digital platforms across the region (Telstra) and designing the co-delivery of the first stage of the Murray Street Finley Project (Transport for NSW),
- actively represented their community through engagement with regional bodies such as RAMJO (shared service provision), Country Mayors Association (sustainability matters) and at the National General Assembly (Australian Local Government Association) and the federal Australian Council of Local Governments.

In presenting this Annual Report, we extend our heartfelt appreciation to our residents, elected members, staff and partners who actively contribute to our community's wellbeing. Together, we have achieved remarkable milestones this year and we are confident our shared commitment will continue to drive our progress in the years ahead.

Julia Cornwell McKean

Mayor, Berrigan Shire Council



Our Council

Berrigan Shire Council administers a Local Government Area covering the townships of Barooga, Berrigan, Finley and Tocumwal.

We had eight councillors including the Mayor. In 2023-2024 the day-to-day operations were managed by Chief Executive Officer, Ms Karina Ewer.

Attendance at Council Meetings 1 July 2023 to 30 June 2024

Elected Member	No. of Council Meetings	Apology/ Absent
Cr Cornwell McKean	15	2
Cr Marriott	13	4
Cr Reynoldson	12	5
Cr Paine	16	1
Cr Taylor	16	1
Cr Hatty	15	2
Cr McNaught	15	2
Cr Hannan	17	-



About Berrigan Shire

Berrigan Shire is a thriving rural community on the banks of the iconic Murray River, the border between New South Wales and neighboring Victoria, only three hours north of Melbourne (270 km) and 7 hours (670 km) south-west of Sydney. A growing population of 8,700 live in our four towns of Barooga, Berrigan, Finley and Tocumwal and the surrounding rural area. This population is expected to increase to over 10,000 by 2046.

Berrigan Shire's major industry is agriculture with most of our 2,066 square kilometer area having access to irrigation, allowing for intensive cropping and pasture with Finley and Berrigan acting as service towns. The Murray River and associated lifestyle options also attract many tourists from Victoria, especially in the river towns of Tocumwal and Barooga.

Overall population	The population estimate for Berrigan Shire as of 30 June 2024 is 8,766. The population is forecast to grow to 10,017 in the year 2046, an increase of 14.3%
Age profile	In 2021, Berrigan Shire had a median age of 52 years, with Tocumwal having the highest median age of 52 years.
Size of dwellings	Berrigan Shire had an average household size of 2.22 persons per dwelling in 2021.
Born overseas	In 2021, 8.1% of Berrigan Shire's population was born overseas compared to 12.2% in Regional NSW.
Indigenous population	In 2021, 3.0% of Berrigan Shire's population identified as Aboriginal and/or Torres Strait Islander.
Working profile	Employed residents: 4,036 (NIEIR 2023) Local businesses: 981 (ABS 2023) Largest industry: Agriculture, Forestry and Fishing (NIEIR 2023)

Sourced from: Profile.id: Berrigan Shire

Message from the CEO

As we reflect on the past 12 months at Berrigan Shire Council, I am proud to share the significant strides we've made in enhancing the quality of life for our community. Guided by the priorities identified by our residents, our team has demonstrated exceptional commitment and resilience.

This year has seen remarkable achievements across various domains:

1. Sustainable natural and built landscapes

We commenced the review of the Local Environment Plan (LEP), establishing a Project Steering Committee to ensure diverse stakeholder needs are met.

The implementation of the Weed Action Plan has been successfully delivered, helping to protect and retain our natural landscapes through effective management and community engagement.

2. Good government

We have endorsed the new Community Strategic Plan, "Berrigan Shire 2040," following comprehensive community consultation, ensuring our strategic direction aligns with community aspirations.

Council operations have been enhanced through the establishment of a new Management Accountant position, improving our financial governance and reporting processes.

3. Supported and engaged communities

We signed and implemented a Memorandum of Understanding with the Southern Riverina Wellbeing Collective, providing crucial mental health support services to our residents.

The successful transition of all four libraries to Riverina Regional Libraries has enhanced access to services and resources for approximately 87,000 constituents across 10 local government areas.

4. Diverse and resilient business

We actively pursued the delivery of a Country Universities Centre in Finley, advocating for increased access to tertiary education opportunities within our community.

Through strong partnerships with local businesses and agencies, we facilitated engagement with the Country Change Riverina and Murray marketing program, promoting tourism and local attractions.

With the dedicated efforts of our staff, we are not just maintaining our services but also laying the groundwork for a thriving future. I extend my heartfelt thanks to our community, council members, and staff for their ongoing support and collaboration. Together, we will continue to build a vibrant and resilient Berrigan Shire.



Karina Ewer

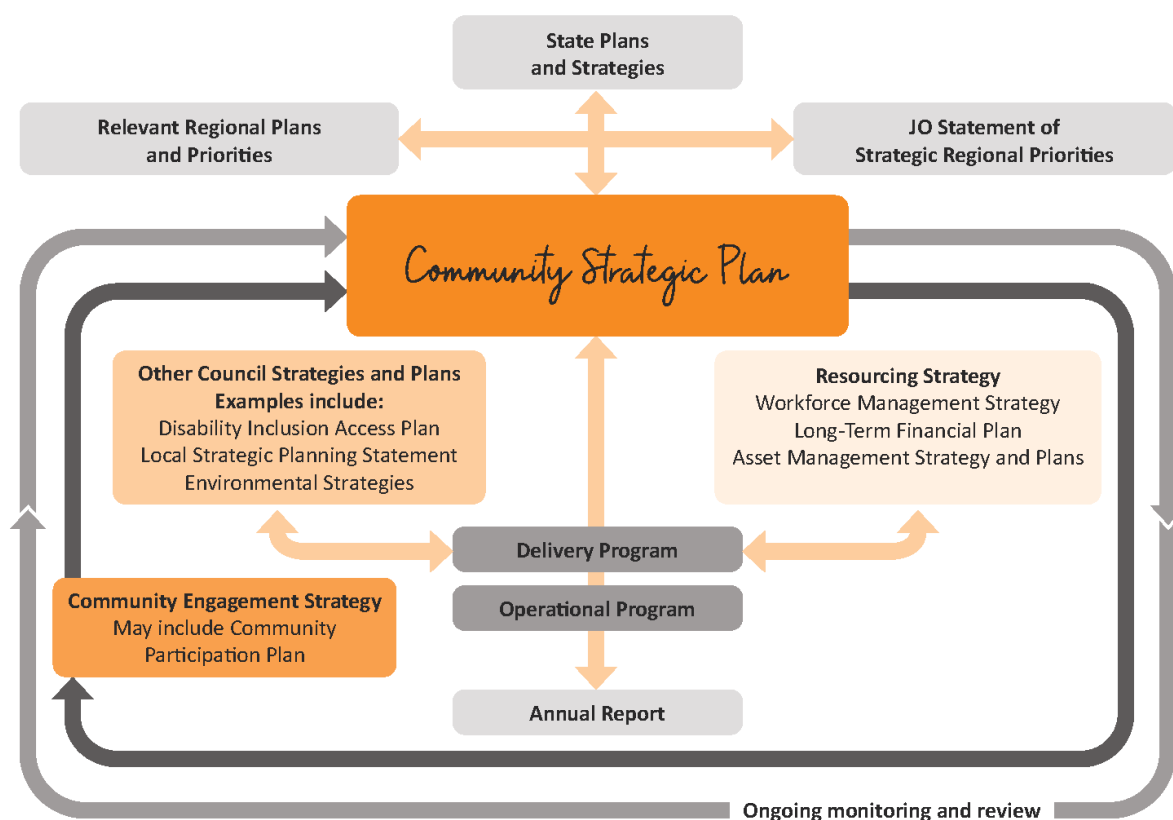
Chief Executive Officer, Berrigan Shire Council

Purpose of this document

Overview of the Integrated Planning & Reporting Framework

The **Community Strategic Plan (CSP)** is Council’s highest-level planning document, articulating the community’s vision for the Shire and identifying strategies to achieve this over a 10-year horizon. This vision informs the **four-year Delivery Program** and **Resourcing Strategy**, which provide specific direction on workforce, asset management, and long-term financial planning. Collectively, these plans outline "what" and "how" Council intends to fulfill the CSP’s vision.

A key aspect of the IP&R framework is **transparent community reporting** on progress toward CSP goals. Council is committed to this process, issuing updates every six months and publishing an Annual Report each year.



Purpose of the Annual Report

The **Annual Report** updates the community on Council’s progress toward the CSP goals, summarising achievements from the Operational Plan and assessing the effectiveness of service delivery. As a statutory requirement under the Local Government Act 1993, the Annual Report forms a key element of the IP&R framework.

Guided by the CSP’s long-term vision, Council prioritises projects and actions through its four-year Delivery Program and annual Operational Plans, which also direct financial, workforce, and asset management through the Resourcing Strategy. Council reports progress regularly via six-monthly updates, annual reports, and a State of the Shire report.

Purpose of the State of the Shire Report

The **State of the Shire Report** provides an overview of Council’s achievements over its four-year term, reflecting on progress toward the long-term goals in the CSP. This report evaluates Council’s impact across key areas, including economic development, infrastructure, environmental stewardship, governance, and community wellbeing, offering a comprehensive snapshot of how strategic initiatives have shaped the Shire.

As part of the IP&R framework, the State of the Shire Report enhances accountability by demonstrating how Council’s planning and resources have aligned with CSP goals. Prepared at the end of each term, this report complements annual and six-monthly reports, ensuring residents remain informed of Council’s commitment to the Shire’s vision.

Our integrated Annual Report and State of the Shire Report

Integrating the **State of the Shire Report (SOTS)** into the **Annual Report (AR)** provides a cohesive view of Council’s performance across short- and long-term goals, aligned with IP&R framework requirements. This combined report meets statutory obligations under the Local Government Act 1993 and enhances public understanding of how annual activities contribute to long-term objectives.

By merging these reports, Council offers a streamlined and accessible document, reflecting resource allocation, project success, and challenges encountered. This integration strengthens Council’s transparency and reinforces alignment across all planning and performance measures under the IP&R framework, supporting more straightforward reporting under the latest IP&R guidelines.

Integrated Planning and Reporting

Act s 428(3), Act s 428(4)(b)

Integrated planning and reporting outline the system of integrated business planning for local government in NSW. The aim of the framework is to ensure Councils:

- Integrate community priorities into Council strategies and plans.
- Support community and stakeholders to play an active role in shaping the future of the community.
- Articulate the community’s vision and priorities.
- Maintain accountability and transparency through regular monitoring and reporting.

The Integrated Planning and Reporting Framework has a number of key components which are outlined below.



Community Strategic Plan: The Community Strategic Plan (CSP) is the highest level plan a Council will prepare. The purpose of the CSP is to identify the community’s priorities and aspirations for the future and allows Council to plan strategies for achieving these goals. The CSP is the cornerstone document of the NSW Government’s Integrated Planning and Reporting framework (IP&R).



Resourcing Strategy: The Resourcing Strategy outlines the resources to implement the strategies in the CSP and the principal activities of the Deliver Program. The Resourcing Strategy includes the Long Term Financial Plan, our Workforce Plan and our Asset Management Strategy and Plans.



Delivery Program: The Delivery Program (DP) is Council’s commitment to the community. In preparing the program, the Council is accounting for its stewardship of the community’s long-term goals, outlining what it intends to do towards achieving these goals during its term of office and what its priorities will be.



Operational Plan: The Operational Plan (OP) supports the DP and is annual in nature. It spells out the details as individual projects and activities that will be undertaken each year to achieve the commitments made in the DP.



Annual Report: The Annual Report is one of the key points of accountability between the Council and its community. The Annual Report focuses on the Council’s implementation of the DP and OP and Council’s progress against delivering those plans.



State of the Shire Report: The State of the Shire Report is prepared by each outgoing Council and is noted by the incoming Council. It reports to the community the effectiveness of the Council in its implementation of the CSP. Our next State of the Shire Report will be prepared during the 2023-24 Financial Year in preparation for the 2024 Local Government elections.



Measuring progress: The IP&R framework requires Councils to measure and report on the progress of implementation of its Plans using a set of community indicators.



Reporting Progress

- Delivery Program - 6 monthly progress reports
- Annual Report
- State of the Shire Report - in line with election cycle (generally every four years)

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Our team

Our executive team



Karina Ewer
Chief Executive Officer

- Organisation and community strategy
- City and regional advocacy
- Leadership
- Culture and performance
- Corporate communications
-



Matthew Hansen
Deputy Chief Executive Officer

- Operational management
- Operational governance
- Human resources management
- Workforce development
- Integrated Planning and Reporting
- Cemetery Management
- Emergency Management



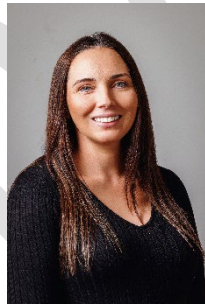
Gary George
Director Infrastructure

- Asset management
- Energy and sustainability
- Landscape services
- Streetscapes
- Project Delivery
- Design and civil services
- Traffic and transport
- Water, sewer, and waste
- Aerodrome management



Andrew Fletcher
Director Strategic Planning and Development

- Library services
- Community development
- Visitor economy and experience
- Event management
- Visitor information services
- Economic development
- Development assessment
- Building surveying
- Compliance
- Pest week and animal services
- Public health management



Tahlia Fry
Director Corporate Services

- Financial management
- Payroll
- Information technology
- Rates management
- Customer experience
- Bendigo Bank
- Records management
- Recreation management
- Section 355 Committees of Council
- Procurement and contracts oversight
- Lease management
- Council land and building

Our organisation

Berrigan Shire Council, established in 1906, is the governing body for Berrigan Shire, providing a full range of local government services.

Eight Councillors are elected to four-year terms and the Councillors elect a Mayor from among their number who serves a two-year term. The role of the elected Council is to represent the community, formulate policy and strategic direction, oversee the implementation of Community Strategic Plan and review the performance of the organisation.

Day-to-Day management of the Council, in line with the strategic direction set by the Councillors, is the responsibility of the Chief Executive Officer (CEO). The CEO is also responsible for providing advice to the Council, implementing the lawful decisions of the Council and appointing and managing staff in line with the resources provided in the Council's budget and organisation structure.



Our drivers

Our why

We lead and empower our Council team to build a better future for our community.

Our values

Teamwork: A collegiate workforce who are passionate about their community, are approachable to internal and external stakeholders and who are flexible enough to support the service delivery outcomes of Council regardless of position title

Reliability: Trust is generated by a knowledgeable and competent workforce who are willing to help others as necessary and within their skill sets, abilities and delegations.

Honesty: A working environment where loyalty and integrity are rewarded and staff are brave enough to question why, allowing everyone space to commit fully to agreed service delivery outcomes

Service: Service is the core of our commitment to the community and is well considered and strategic in its delivery

Our guiding principles



Service - we treat people as valued customers, provide streamlined systems and services, and actively listen and respond to community needs.



Employees - we listen to our employees, value their input and recognise the knowledge and experience they bring to the culture of our Council.



Sustainability - we ensure value for money and sustainable community outcomes are at the centre of our spending decisions.



Stakeholders - we seek opportunities to work with all stakeholders to achieve the goals of our Community Strategic Plan.



Communication - our communication is planned, clear, concise and consistent with our vision and values.



Respect - we respect and apply social justice principles including equity, fair access and participation to our service delivery.



Responsibility - we take responsibility for our decisions and actions.

Our service delivery



We provide:



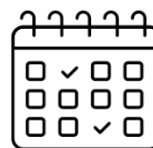
Pet registration and animal control



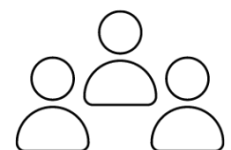
Waste management and recycling



Lifeguard patrols at our outdoor pools



Events program and assistance



Community and cultural programs



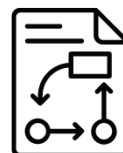
Regulatory and environmental services



Tourism and economic development



Community engagement about plans



Strategic planning services and facilities



Critical service - water supply & wastewater

We manage:



Amenities



Swimming Pools



Libraries



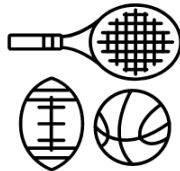
Playgrounds



Roads



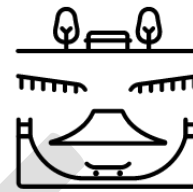
Bushland



Recreation Reserves



Pathways



Skateboarding facilities

Berrigan Shire Council covers an area of 2,066km². Some of our assets include:

- 14 playgrounds (Barooga 5, Berigan 2, Finley 5, Tocumwal 3).
- 3 skate parks (Berrigan 1, Finley 1, Tocumwal 1).
- 19 toilet blocks (Barooga 4, Berrigan 3, Finley 7, Tocumwal 5).
- 3 outdoor swimming pools (Barooga 1, Finley 1, Tocumwal 1)
- 4 recreation reserves (Barooga 1, Berrigan 1, Finley 1, Tocumwal 1).
- 6 public halls (Barooga 1, Berrigan 1, Finley 3, Tocumwal 1).
- 4 libraries (Barooga 1, Berrigan 1, Finley 1, Tocumwal 1).
- 23 parks and reserves (Barooga 6, Berrigan 3, Finley 7, Tocumwal 7).
- 2.6% of the Shire area is parkland.
- Number of roads: 543 (293.994km)
- Footpaths 50.799km

Performance report

This section outlines Berrigan Shire Council's progress in achieving the community aspirations outlined in the Community Strategic Plan – Berrigan Shire 2032, Council's Delivery Program 2022-2026, and Council's Operational Plan 2023-2024. It highlights the key initiatives, actions and performance monitoring undertaken during the 2023-24 year.

Community Strategic Plan – Berrigan Shire 2032 (CSP)

The CSP provides the strategic direction for the Shire, structured around four key themes which document the highest-level aspirations of the community, and define the steps required to achieve these aspirations. Council works collaboratively with strategic partners to focus on those outcomes that cannot be achieved by Council alone, as evidenced through various Memorandums of Understanding.

The State of the Shire Report, which is included in this document, is prepared at the end of each term of Council and reports on the performance of the Community Strategic Plan.

Delivery Program 2022-2026

The Delivery Program outlines the specific actions and initiatives that Council will undertake over a four-year period to contribute to the goals and strategic priorities of the CSP. This program translates the broader strategic outcomes into actionable projects and services that Council delivers to the community.

A six-monthly report is made available on Berrigan Shire Council's website to track the Council's Delivery Program progress towards achieving the actions arising from the Community Strategic Plan.

Operational Plan 2023-2024

The annual Berrigan Shire Operational Plan lists our projects and activities under each Strategic Action. As we complete items in the Operational Plan, we demonstrate how we are working towards the Strategic Actions and community aspirations of the CSP.

To monitor progress towards the achievement of these strategic priorities, Berrigan Shire officers report monthly on the progress of our projects, and achievement of our targets.

Our Councillors receive quarterly reports on progress towards the strategic actions and projects outlined in each year's Operational Plan



Snapshot - 2023-2024 Operational Plan Performance

Berrigan Shire’s overall progress of the Operational Plan performance reflected an achievement rate of **83%**. Overall, of the 181 actions, 133 were completed and 18 reported as on track as at the end of the 2023-2024 financial year. There are two main reasons for Council not achieving all actions identified in the Operational Plan:

- The original Operational Plan was too ambitious, and Council did not have the capability to deliver all 181 actions. The 2024/25 plan is more realistic.
- Floods have diverted considerable attention to reconstruction to ensure the ongoing sustainability of our infrastructure. There were considerable time and resources that went into addressing floods and recovery.



1. Sustainable natural and built landscapes

Development decisions made today about how we move around and between our communities and use our natural resources – the river, wildlife, forests, agriculture, urban land, and water, shape the future of our communities.

The natural and cultural heritage values of our towns, the river, its forests and wildlife are intrinsically valuable and linked to the social wellbeing and economic health of our communities.



2. Good government

The development of a Community Strategic Plan establishes a pathway for Councils, other levels of government and our communities and individuals to become engaged and active in planning for the future wellbeing of our communities. Increasing therefore, the transparency of daily Council operations and Council accountability for how we connect with, and report to our communities. And just as important as the plan, is the process which facilitates partnership, shared resourcing and the development of new opportunities.



3. Supported and engaged communities

Supported and engaged communities welcome new members and value the wellbeing of all residents and the social connections that connect people to each other and place. Community wellbeing is fostered through everyday involvement in community activities. Community resources are also equitably used to improve community health, individual wellbeing and to celebrate community creativity and innovation – past, present and future.



4. Diverse and resilient business

Local job creation is driven by investment in innovation (new products/services) is needed to retain and attract skilled professionals and young people. Rural communities who offer lifestyle and professional opportunities are more successful in attracting and retaining a skilled workforce. A strong local economy is a buffer against globally exposed commodity agribusiness during drought or economic downturn. Tourism is a competitive industry sector with the drivers for growth being a diverse range of local/regional experiences supported by destination product development, marketing and promotion.

▼	▼	▼	▼
78%	85%	84%	90%



1. Sustainable natural and built landscapes

Outcomes

- 1.1. Support sustainable use of our natural resources and built landscapes
- 1.2. Retain the diversity and preserve the health of our natural landscapes and wildlife
- 1.3. Connect and protect our communities

Finley Water Treatment Plant Opening - March 5 2024



State of the Shire

This section outlines Berrigan Shire’s progress in achieving the community’s aspirations for a sustainable environment, as detailed in Strategic Objective 1 of the Community Strategic Plan. Over the past four years, our community has focused on key areas including the enhancement of our town entrances, streetscapes, and natural reserves, the protection of our cultural heritage, and the ongoing development and maintenance of critical infrastructure. Progress has been measured through targeted actions such as strategic land-use planning, community engagement, and the management of waste and natural resources. Achievements have been made with the collective efforts of Council, the community, and various partners, contributing to the long-term sustainability of our natural and built landscapes.



Objective overview

Berrigan Shire 2032 outlines Strategic Objective 1 as a commitment to ensuring the sustainable use of the Shire’s natural and built landscapes. This objective focuses on balancing environmental stewardship with development, particularly in the face of the Shire’s historical reliance on the Murray River and its surrounding ecosystems.

Key points include:

- Support for sustainable use of natural resources, including ensuring that development decisions align with the long-term sustainability of the Murray River, wildlife, forests, agricultural land, and water resources.
- Retain biodiversity through focused efforts on preserving the health of natural landscapes, maintaining the diversity of native species, and promoting conservation efforts for remnant vegetation and wildlife.
- Investing in the built environment to enhance the visual amenity and liveability of communities. This includes roads, waste management systems, and community facilities.
- Preserve the Shire’s cultural and historical heritage, particularly related to its agricultural history and the Murray River, is integral to maintaining the Shire’s identity and community cohesion.

Key performance indicators

The following key performance indicators track measurement of the Community Strategic Plan advancement.


Measure	Indicator	Berrigan Shire (current)	Berrigan Shire (trend)	Regional NSW	NSW
Biodiversity and stewardship	Landscape and Aesthetics Index	5.9 (2021)	6.1 (2020)	5.8 (2021)	5.7 (2021)
	Perceived Environmental Health Index	3.2 (2021)	N/A	3.6 (2021)	3.6 (2021)
Climate change impacts	CO2e emissions per capita (t CO2e per person)	20.10 (2022/23)	23.79 (2020/21)	-	13.61 (2022/23)
	Major emission sources	Agriculture, transport			
Environmental impact of development	Average lodgement days (# days)	30 (2022-23)	25 (2021-22)	-	17 (2022-23)
	Average assessment days for Development Applications (# days)	59 (2022/23)	20 (2020/21)	-	-
Transport	Road length per capita (metres)	156.2 (2022/23)	158.9 (2020/21)	-	-
	Quality of local roads	3.7 (2021)	5.3 (2020)	3.3 (2021)	4.0 (2021)
	Access to public transport	1.6 (2021)	2.4 (2020)	2.8 (2021)	3.6 (2021)

Measure	Indicator	Berrigan Shire (current)	Berrigan Shire (trend)	Regional NSW	NSW
Essential services	Mains breaks per 100kms: water and sewer	36.05 (2022/23)	21.81 (2020-21)	-	-
	Greenhouse Gas Emissions: Total water and sewer (units CO ₂ eq)	4.6 (2022/23)	N/A (2020/21)	-	-
	Recycling Rate	45.1 (2022/23)	40.0 (2020/21)	-	-
	Access to Telecommunications Index	3.7 (2021)	5.3 (2020)	3.7 (2021)	4.5 (2021)

Sources: University of Canberra Regional Wellbeing Survey, Snapshot Climate - Australian Emissions Profiles, NSW Planning Portal, Office of Local Government Your Council Report, NSW Water DPIE Water Utility Performance monitoring database,

Projects

Key projects	Details
LEP Review	Council has undertaken further community consultation and sought feedback on the Berrigan Shire Strategic Framework and District Plans, which is the strategy which underpins the changes to the LEP. Council adopted the strategy in November 2023 and has been working with the Department of Planning, Housing and Infrastructure. Council has completed three scoping reports and provided them to the Department of Planning, Housing and Infrastructure and other agencies to review and comment. Once finalised, a Planning Proposal will be submitted through the NSW Planning Portal, beginning of 2025, to implement the scoping reports and Berrigan Shire Strategic Framework and District Plans to change the LEP.
Heritage study	Council is developing a Heritage Study for Berrigan Shire which will review all existing conservation areas and heritage items, define a statement of significance and provide guidance to owners, applicants and officers when assessing development applications. The document when drafted will be made available for community comment in early 2025.
Crown Land Plans of Management	Council is developing Plans of Management for all Crown reserves. Council will also be working with the community and committees to develop Terms of References, Guidelines and Master Plans in relation to the maintenance, operation and development of reserves. <div data-bbox="341 1335 801 1794" data-label="Image"> </div>
Weed Action Plan	Council implemented and delivered the Weed Action Plan for 23-24. The Biosecurity and Compliance team were successful in receiving a partial grant to help offset some of the costs in protecting and retaining our natural landscapes.
Barooga Water Treatment Plan -	<p>Contract: T07-20-21 Barooga WTP Upgrade</p> <p>Description: Design, Supply, Installation, Testing & Commissioning of Barooga Water Treatment Plant</p> <p>Contractor: Water Treatment Australia Pty Ltd</p> <p>Original contract sum: \$4,732,278.10 excl GST</p> <p>Variations approved to 09/10/2024: \$259,148.09</p>

Key projects	Details
<p>Buchanans Road</p>	 
<p>Finley Water Treatment Plant</p>	<p>Contract: T08-20-21 Finley WTP Upgrade Description: Design, Supply, Installation, Testing & Commissioning of Finley Water Treatment Plant Contractor: Water Treatment Australia Pty Ltd Original contract sum: \$5,364,133.85 Variations approved to 09/10/2024: \$98,482.80</p>  
<p>AC Mains Renewal</p>	<p>Contract: Internal Location: Flynn St & Harris St Water Main Replacement Program. Description: Removal of existing 100mm water main & installation of new 100mm water main. Contractor: Berrigan Shire Original contract sum: Unknown Variations approved: Unknown</p>

Key projects	Details
	

What's next?

As we look to the future, Berrigan Shire is committed to further enhancing the sustainability of our natural and built landscapes. Community engagement will continue to play a pivotal role in shaping our priorities, with ongoing discussions about preserving the Shire's natural beauty while accommodating future growth. One of the key challenges moving forward will be addressing the impact of climate change and the management of natural resources, such as water.

Challenges and issues

- Climate change and increased frequency of floods, droughts and other natural disasters could have long-term effects on the natural environment and agricultural activities, requiring adaptive strategies and resilience planning.
- Balancing development with conservation efforts will be critical as urban growth and infrastructure demands increase, ensuring that natural landscapes and biodiversity are preserved.
- Resource management remains a priority, particularly in managing the use of land and water resources to sustain both the environment and local industries, such as agriculture.

Future direction

- Enhance public engagement to ensure all demographics, particularly younger or rural populations, contribute to planning for sustainable development.
- Strengthen partnerships with regional and state agencies to achieve shared sustainability goals, such as preserving local ecosystems and improving infrastructure.
- Promote renewable energy projects and water conservation strategies to build a more sustainable and resilient community for future generations.

Delivery Program progress

Progress on Council's four year strategy

Monitoring measure: Development control **Indicator:** Development Applications assessed and processed within statutory time frames

Council emissions	days	Statutory time frame
Average lodgement days	30 (2023-24)	9
Average assessment days for Development Applications	59 (2022-23)	40
<i>Source: NSW Planning Portal, Office of Local Government Your Council Report</i>		

Monitoring measure: Development control **Indicator:** Activity data development applications and construction certificates

2023-24	DAs	CC's	CDC's	\$68's
Number	113	37	2	63
Value	\$44,839,268.00	\$1,821,857.00	\$37,960.00	\$10,141,280.00

Source: Council data

Monitoring measure: Environmental reserves **Indicator:** Area of land retained for the environment



Council emissions	2022/23	2021/22
Open public space (ha)	138	138
<i>Source: Office of Local Government Your Council Report</i>		

Monitoring measure: Waste diverted from landfill **Indicator:** Activity data domestic roadside waste collection
Below is the kerbside waste volume collected data for FY 22-23, all volumes reported are in metric tonnes.

Kerbside Pickup	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
General Waste	120.79	161.69	135.34	167.43	136.16	140.47	170.09	137.11	136.75	172.37	134.65	123.28	1736.13
Recycle Bin	36.96	43.34	38.66	53.32	42.32	44.1	72.7	40.16	39.42	51.58	37.9	33.86	534.32
<i>Source: Council data</i>													

Bulk waste and illegal dumping collections made by Berrigan Shire Council team

Berrigan total: 3,702 Tonne

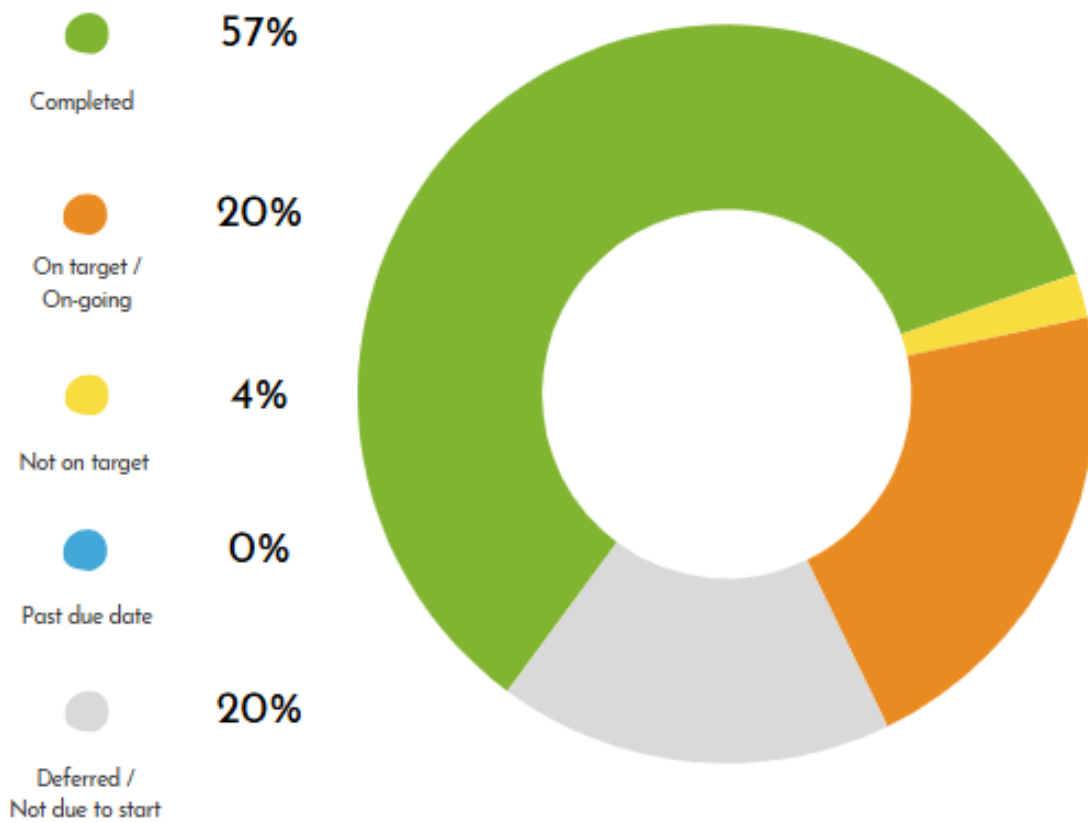
	
Waste disposed 2,252tonne	Waste recycled 1,450 tonne

Tocumwal total: 893 Tonne

	
Waste disposed 4.392 tonne	Waste recycled 662 tonne

Type	Volume in tonnes
Total waste received	6,140
Total waste collected (kerb side collection)	1,736.13
Waste recycled by council	888
Waste sent to other facilities for recycling	1,260.5
<i>Source: Council data</i>	







Operational Plan report



DRAFT


Outcome 1.1. Support sustainable use of our natural resources and built landscapes

1.1.1. Coordinate strategic land use planning





OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.1.1.1	Implement Berrigan Shire Council's Local Strategic Planning Statement (LSPS) 2020 - 2040	Director Strategic Planning and Development	Council's strategic land use practices reflect NSW Dept Planning regional plan and strategic priorities and opportunities identified by local communities	50%		The Local Strategic Planning Statement (LSPS) is being implemented as part of business as usual and incorporated into the relevant services of Council. As required, the LSPS will be reviewed after the Local Environmental Plan has been gazetted and in accordance with the State timeframes and reporting requirements.
1.1.1.2	Commence internal review of Development Control Plan	Director Strategic Planning and Development	Planning and design guidelines support the provisions in the Local Environmental Plan	20%		Officers have started to review the Development Control Plan and are considering referencing other documents which will assist in the assessment of developments and subdivisions (such as the Infrastructure Design Manual. The DCP cannot be finalised until the LEP has been gazetted.
1.1.1.3	Complete review of the LEP and prepare planning proposal for LEP amendment	Director Strategic Planning and Development	Fit for purpose land use planning instrument	80%		The Strategic Framework & District Plans have been adopted by Council. The Planning Proposal is being prepared to be submitted to the Department of Planning & Environment through the NSW Planning Portal.
1.1.1.4	Local Environment Plan (LEP) and associated instruments provide the framework for flexible assessment and control of development in the Berrigan Shire	Director Strategic Planning and Development	Statutory requirements for ordered development guide and inform day to day decision-making	80%		The Strategic Framework and District Plan has been adopted by Council in March 2024, which is the strategy required to amend the Local Environmental Plan. The strategy will allow for flexibility in the assessment of development applications. The Planning Proposal is being prepared, which will be lodged through the NSW Planning Portal and assessed by the Department of Planning & Environment.
1.1.1.5	Improve customer satisfaction with Development Services	Director Strategic Planning and Development	Timely and responsive action to customer request	100%		The Building & Planning Service Review was presented to a Strategic Policy Workshop in March. Officers have included the improvement ideas in an implementation plan which they will seek on delivering (on-going).
1.1.1.6	Process, assess and determine planning and building,	Director Strategic Planning and Development	Effective and timely assessment of planning and	100%		The Building & Planning Service Review was presented to a Strategic Policy Workshop in March 2024. The review defines

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
	Section 68, applications per relevant planning, building, Local Government and Environmental Assessment legislation, codes, and policies		building applications 90% of planning and building applications are assessed and determined within statutory timeframes			the process and tasks required to complete all functions within the departments, consistent with the relevant legislation and the review includes ideas for improvement.
1.1.1.7	Conduct a comprehensive review of the Berrigan Shire Council Contribution Plan	Director Strategic Planning and Development	Developer contributions offset the cost of infrastructure and its life cycle maintenance	30%		A funding application was unsuccessful so officers will prepare (in-house) the developer contributions plan, but have to confirm/wait for the implementation of the Local Environmental Plan.
1.1.1.8	Riverina Murray Regional Plan strategies and actions inform the strategic planning for new development and land use planning decisions	Director Strategic Planning and Development	Land-use planning, and development promotes Riverina Murray Regional Plan Objectives	100%		The Riverina Murray Regional Plan 2041 has been considered as part of the Strategic Framework and District Plans which forms the basis of the amendment to the Local Environmental Plan (LEP). The LEP is part of the legislation used to make planning decisions.
1.1.1.9	Participate in reviews and staff training activities that support the implementation of the NSW Planning Portal	Director Strategic Planning and Development	Timely and efficient processing of Development Applications No. of logins to Planning Portal 'sandbox' testing updates	100%		Have changed internal practices which were identified in the service review and are utilising the NSW Planning Portal.

1.1.2. Coordinate and develop Community Participation Plans in accordance with relevant legislation and the Council's Community Engagement Framework.

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.1.2.1	Implement the Council's Community Engagement and Community Participation Plan	Director Strategic Planning and Development	Additional opportunities will be provided for the community to comment on new Development	100%		Strategies, policies and frameworks are exhibited and seek community participation in accordance with the relevant legislation and plans. A Community Participation Plan has not yet been developed, but officers are considering adopting/utilising a state or national wide framework for public participation such the IAP2 or similar.

1.1.3. Enhance the visual amenity, heritage and liveability of our communities

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.1.3.2	Continue its rolling program of works - town entrances	Operations Manager Transport	Improved visual amenity and attractiveness of our towns and major town entrances	0%		Council has not budgeted for any town entrance works
1.1.3.3	Finalise the implementation of the Tocumwal Foreshore Master Plan	Deputy Chief Executive Officer	Sensitive and sustainable development of the Tocumwal Foreshore	100%		Council resolved not to proceed with construction of fishing stations and the amphitheatre. This brings implementation of the Tocumwal Foreshore Masterplan to an end. The incoming Council will need to consider what future development - if any - will be permitted.
1.1.3.4	Continue to implement, in partnership with Tocumwal community and as funds become available the WAAAF Creek Walk Master Plan	Deputy Chief Executive Officer	Sustainable development of the natural and cultural heritage WAAAF Creek, Walk Tocumwal Projects identified in Masterplan are funded and completed	100%		Grant application submitted under the NSW Severe Weather and Flood program for the bridge replacement.
1.1.3.4	Continue to implement, in partnership with Tocumwal community and as funds become available the WAAAF Creek Walk Master Plan	Deputy Chief Executive Officer	Sustainable development of the natural and cultural heritage WAAAF Creek, Walk Tocumwal Projects identified in Masterplan are funded and completed	100%		Grant application submitted under the NSW Severe Weather and Flood program for the bridge replacement.

Outcome 1.2. Retain the diversity and preserve the health of our natural landscapes and wildlife

1.2.1 Partner with community groups and agencies on projects that retain and preserve the health of our natural landscapes and wildlife

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.2.1.1	Deliver weed eradication and control services	Biosecurity and Compliance Coordinator	Council delivery of the Shire's weed eradication and control program/s	100%	●	Officers have a Weed Management Plan for the Shire, which is delivered and reported upon quarterly to Council, including providing the relevant data to the Department of Primary Industries. Officers work with local landowners/community groups, provide information and preserve the Shires natural landscape, flora and fauna.
1.2.1.3	Undertake tree assessments and establish a tree register for all urban trees	Enterprise Risk Manager	Hazardous trees will be identified High risk issues address	0%	●	No funds to progress this.
1.2.1.4	Develop an urban tree strategy	Enterprise Risk Manager	Planned and strategic response to the management of urban trees	5%	●	Not progressing
1.2.1.5	Partner with our communities on the review of Crown Reserve Plans of management	Deputy Chief Executive Officer	Crown Reserve Management Plans inform management of Crown Lands	100%	●	Tocumwal Memorial Hall and Tocumwal Foreshore Reserve Plans of Management ready to be sent to Crown Lands for Ministerial approval prior to placing on public exhibition

Outcome 1.3. Connect and protect our communities

1.1.1. Coordinate flood levee, local road, sewer and stormwater asset management and planning

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.3.1.1	Review and implement Asset Management Plans which maintain a balance between improving and maintaining flood levees, stormwater, Council roads, paths and trails	Asset and Engineering Manager	Service levels met as set out in adopted Asset Management Plans	10%		The Water Supply Networks Asset Management Plan is on hold until council finalizes the Water and Sewer strategy. Council is planning to apply for funding to prepare Strategy in 2024/25 Financial year.
1.3.1.2	Design, construct and maintain storm water systems that safely capture and remove water	Asset and Engineering Manager	Service levels met as set out in adopted Storm Water Asset Management Plan	100%		Council resolved the issue with Murray Irrigation to drain the Stormwater from Brookmanns Road detention basin to MIL's drainage channel. Design is in final stage to improve Berrigan Stormwater issue along the Riverina Highway (extension of pipeline for pump outlet and Road culvert). Short - term solution to resolve the drainage issue at the corner of Bruton and Hannah street is proposed and works will be completed in 2024/25 FY. Table drain along the Tongs Street in Finley has been reconstructed to improve the drainage issue, minor works to be completed.
1.3.1.3	Ensure sewer network is safe and functional	Operations Manager Sustainability	Sewer networks are managed to maximise operational functions	100%		We have completed 1.82 km of Sewer relining works in this financial year. As part of improving our sewer network performance, we have identified a few kilometers of relining works to be completed in the next financial year. These relining works ensuring our sewer network life gets extended and continue performing.
1.3.1.4	Continue remediation of Tocumwal Foreshore Levee	Operations Manager Transport	Prevents inundation of Tocumwal from recognised flood events	100%		Training for employees of levee inspections has been completed. Survey for crest of levee is currently being conducted, waiting on result of survey to see what works will be required, if any. General maintenance required throughout the 23/24

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
						FY have been dealt with in a timely manner.
1.3.1.5	Maintain the safety of Council roads and walkways	Operations Manager Transport	Asset Management Plan identified service levels and standards are met	100%	●	Roadworks allocated for the 23/24 FY have been completed. Reseal works allocated for the 23/24 FY have been completed. Re-sheet works allocated for the 23/24 FY have been completed. Road maintenance works, patching, maintenance grading and any other issues that arise, although ongoing, complaints have fell away dramatically since the 2022 floods.

1.1.2. Manage landfill, recycling and waste disposal

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.3.2.1	Implement the Berrigan Shire Council Waste Plan	Operations Manager Sustainability	Sustainable management of Berrigan Shire Council Waste Management facilities and services	100%	●	Council's new waste plan of introducing FOGO bins is in progress and will be launched from 1 July. So, all food and green waste gets recycled thus reduce loading on our landfill area.
1.3.2.2	Deliver township waste collection and street cleaning services	Operations Manager Sustainability	Instigate & manage a waste collection contract to ensure garbage collection	100%	●	Our waste collection service is running as planned. Transition into new waste contract has commenced with rolling out of new bins. The collection schedule from 1 July is changing and communities have been notified about the new collection schedule.



2. Good government

Outcomes

- 2.1. Berrigan Shire 2032 objectives and strategic actions facilitate the effective governance by Council of Council operations and reporting.
- 2.2. Strengthen strategic relationships and partnerships with community, business and government.

Community consultation for the development of the new Community Strategic Plan - December 2023.



State of the Shire

This section outlines Berrigan Shire's progress in achieving the community's aspirations for good governance, as detailed in Strategic Objective 2 of the Community Strategic Plan. Over the past four years, our focus has been on improving transparency, accountability, and the responsiveness of Council. Key achievements have included streamlining our operations to enhance service delivery, fostering stronger partnerships with other levels of government, and improving community participation in decision-making. Progress has been measured through actions such as meeting legislative requirements, enhancing community satisfaction through effective governance, and ensuring financial sustainability.

Community Strategic Plan advancements

Objective overview

Berrigan Shire 2032 outlines Strategic Objective 2 as a commitment to providing transparent, ethical, and accountable governance. This objective focuses on strengthening the governance framework to ensure the responsible management of public resources, effective decision-making, and greater community engagement.

Key points include:

- Ensuring transparent and accountable Council operations that meet legislative requirements.
- Strengthening community participation in local governance through effective communication and engagement strategies.
- Promoting sustainable financial management and operational efficiency in Council's activities.
- Enhancing partnerships with community groups, businesses, and government agencies to support local development and services.

Key performance indicators

The following key performance indicators track measurement of the Community Strategic Plan advancement.

Measure	Indicator	Berrigan Shire (current)	Berrigan Shire (trend)	Regional NSW	NSW
Financial sustainability of council	Operating Performance Ratio	-5.9 (2022/23)	4.0 (2020/21)	-	-
	Average residential rate (\$)	787.01 (2022/23)	755.62 (2020/21)	-	-
	Typical residential bill for usage of water and sewerage (\$)	1,408.67 (2022/23)	1,284.13 (2020/21)	-	-
	Infrastructure backlog ratio	0 (2022/23)	0 (2020/21)	-	-
Leadership and representation	Community Leadership and Collaboration Index	5.0 (2021)	5.1 (2020)	4.7 (2021)	4.6 (2021)
	Elected Female Councillors (%)	50 (2022/23)	0 (2020/21)	-	-
Community engagement	Having a Say and Being Heard Index	5.1 (2021)	4.9 (2020)	4.3 (2021)	4.4 (2021)
Sources: Office of Local Government Your Council Report, NSW Water DPIE Water Utility Performance monitoring database, University of Canberra Regional Wellbeing Survey.					

Projects

Key projects	Details
Financial sustainability	Council have developed a Maintenance Plan for all Council managed/owned buildings. The plan has determined the maintenance works required for the next four years and subject to funding (which can include grant opportunities) will work on reducing the gap and ensuring that the buildings are fit for purpose.

What's next?

Looking ahead, Berrigan Shire will prioritise increasing the transparency, accountability, and community participation in Council operations. Future work will involve expanding community engagement to ensure all groups have a voice in governance and decision-making.

Challenges and issues

- Ensuring transparency and accountability will be essential as Council manages more complex projects and services, requiring clear, consistent communication to maintain public trust.
- Building trust and engagement with underrepresented groups, particularly in rural and remote areas, will require more targeted engagement and tailored communication strategies.
- Resource constraints may limit Council's ability to meet the growing demand for services and infrastructure, emphasising the need for efficient resource allocation and prioritization.

Future direction

- Enhance community engagement through digital platforms and traditional consultation methods to ensure all voices are heard in Council's decision-making process.
- Foster local leadership by encouraging greater participation in local governance, especially among young and marginalised groups.
- Strengthen governance practices by improving internal processes and ensuring that Council remains accountable and efficient in managing resources and delivering services.

Delivery Program progress

Monitoring measure: Organisational capacity

Organisational capacity	1 July 2021 - 30 June 2022	1 July 2022 - 30 June 2023	1 July 2023 - 30 June 2024
Staff Turnover exc. Casuals	23.4%	18.2%	22%
Length of time unfilled	Average 13 weeks	Average 28 Weeks	Average 19 weeks
Skilled vacancies	27	12	30
Managerial vacancies	5	5	5

Progress on Council's four year strategy

Financial fast facts, financial performance, performance measures:

	Benchmark	2023/24	Performance
Operating Performance Ratio	Greater than 0%	(9.95%)	✗
Own Source Operating Revenue Ratio	Greater than 60%	52.24%	✗
Unrestricted Current Ratio	Greater than 1.50:1	4.44x	✓
Debt Service Cover Ratio	Greater than 2.00:1	8.26x	✓
Rates Outstanding Percentage	Less than 10.00%	7.65%	✓
Cash Expense Cover Ratio	Greater than 3.00 months	24.45 months	✓

Monitoring Measure: Financial Strategy 2020 Key Performance Indicators

1. Operating Performance	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Operating Revenue (excl. Capital) - Operating Expenses	(2,668)	(9.95%)	>0.0%
Operating Revenue (excl. Capital Grants & Contributions)	26,808		
Indicative Target: An operating performance ratio greater than 0% across any five-year period			

2. Unrestricted Current Ratio	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Current Assets less all External Restrictions	16,989	4.44x	>1.5x
Current Liabilities less Specific Purpose Liabilities	3,823		
Indicative Target: An Unrestricted Current Ratio of at least 2x			

3. Rates and Annual Charges Outstanding	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Rates and Annual charges Outstanding	980	7.65%	<10.00%

Rates and Annual charges Collectible	12,806		
Indicative Target: Outstanding rates, annual and extra charges percentage to remain under 8% as of 30 June each year			

4. Building and Infrastructure Renewals Ratio	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Asset Renewals (Building, Infrastructure & Other Structures)	12,699	167.78%	>100.00%
Depreciation, Amortisation & Impairment	7,569		
Indicative Target: Building, Infrastructure & other Structure renewals Ratio to remain over 100% on average over the life of the LTFP. When setting this target the council should consider that asset replacement is lumpy - with large changes in asset renewals depending on the needs of the time. This measure is best considered for a 10-year period and preferably longer			

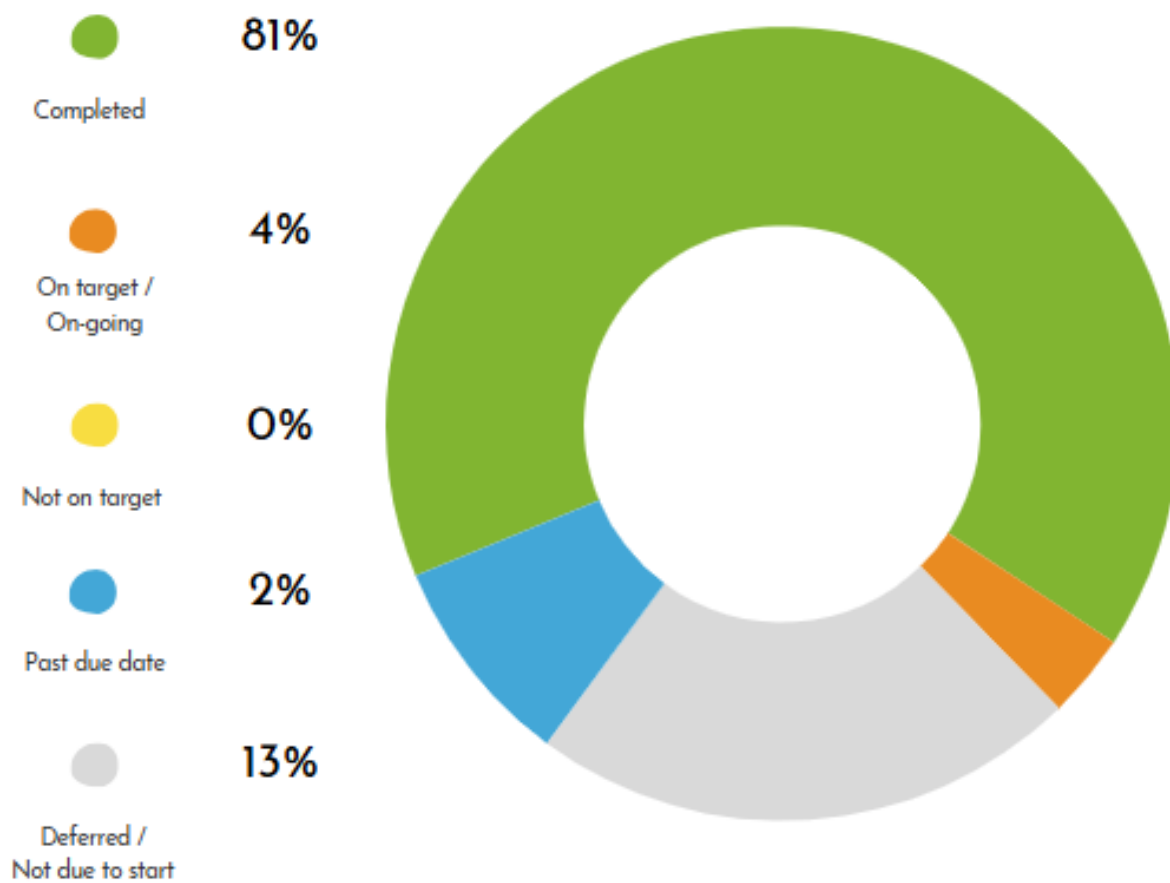
5. Infrastructure Backlog Ratio	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Estimated cost to bring Assets to a satisfactory condition	-	0.00	<2.00%
Total value of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	420,323		
Indicative Target: Infrastructure Backlog Ratio to remain at less than 2% at all times			

6. Capital Expenditure Ratio	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Annual Capital Expenditure	14,783	1.65	1.00
Annual Depreciation	8,679		

7. Debt Service Cover Ratio	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Operating Result before Interest & Dep. exp (EBITDA)	6,399	8.26x	>2.00x
Principal Repayments + Borrowing Interest Costs	775		

8. Cash Expense Cover Ratio	Amount ,000 2023/24	Performance 2023/24	Financial strategy target
Current Year's Cash & Cash Equivalents (incl.Term Deposits)	42,630	24.45 months	> 3.00 months
Operating & financing activities Cash Flow payments	1,744		
Indicative Target: Cash expense cover ratio is to be no less than 3 months			

Operational Plan report



Outcome 2.1. Berrigan Shire 2032 objectives and strategic actions facilitate the effective governance by Council of Council operations and reporting






2.1.1 Council operations, partnerships and coordination of resources contribute toward the implementation of Berrigan Shire 2032




OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
2.1.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation of Berrigan Shire 2032	Deputy Chief Executive Officer	Co-production of local services	100%	●	Berrigan Shire 2040 has been endorsed by Council and is ready to use for the 2024/25 financial year.

2.1.2 Meet legislative requirements for Council elections, local government and integrated planning and reporting

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
2.1.2.1	Provide facilities and support including financial to the elected Council	Chief Executive Officer	The leadership skills, experience and knowledge of Councillors is used	100%	●	Councillors provided all required facilities and training as agreed.
2.1.2.2	Action Audit and Risk Improvement Committee (ARIC) recommendations	Deputy Chief Executive Officer	Improvements in Risk Management	100%	●	ARIC recommendations are presented to Council for consideration. ARIC terms of reference adopted. Internal Audit charter adopted
2.1.2.3	Conduct comprehensive review of Berrigan Shire 2032 (CSP) and associated integrated plans	Deputy Chief Executive Officer	Community involvement in the review and co-design on new Community Strategic Plan (CSP)	100%	●	Council has endorsed the new Community Strategic Plan - Berrigan Shire 2040 - which will be used from July 2024.

2.1.3 Council operations and financial management support ethical, transparent and accountable corporate governance.

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
2.1.3.1	Coordinate Council investments, financial management, financial operations and processing	Finance Manager	Effective management of Council investments and finances	100%		The Finance Team has continually been reviewing the investment plan and strategies. More investments have been redeemed and not reinvested in this quarter due to larger capital payments being made at the completion of projects.
2.1.3.2	Monitor and respond to change in the Financial Governance, Regulatory and Reporting Frameworks	Finance Manager	Council operations comply with relevant frameworks	100%		There has been no further responses from the Office of Local Government since the last update.
2.1.3.3	Deliver responsive customer service	Finance Manager	Customer survey Complaints system	80%		Council has decided not to implement a stand alone Customer Request Management (CRM) System. This will be included in the new ERMS system which is planned to go out to tender in Q1 of 2025 FY.
2.1.3.4	Manage human resources and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2022-2026	HR Coordinator	A workforce with the competencies needed to implement the Council's Delivery Program	15%		Work on the Workforce Development Plan has been delayed due to the priority of the Salary Policy and the mooted organisational changes to commence in the 2024-25 financial year.
2.1.3.5	Provide information technology and associated support for Council operations	Director Corporate Services	Efficient operation of Information Technology Systems supporting other Council services	100%		A tender to upgrade Councils Enterprise Resource Management System will go out in the first quarter of 2025 Financial Year. A request for quote is currently out for a managed service provider to assist with the management of Councils Information Technology infrastructure, the request for quote closes on 5 July 2024 and a quote will be awarded before the end of July, Council's IT Project Manager has been appointed and commenced with Council on 1 July 2024. Moving forward Council will continue on its journey of continuous

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
						improvement within its IT Services.
2.1.3.6	Coordinate the delivery and management of Shire records and communications	Deputy Chief Executive Officer	Effective records management system	100%		Ongoing
2.1.3.7	Maintain and sustainably redevelop existing infrastructure and community assets	Asset and Engineering Manager	Council owned community infrastructure and assets are sustainably maintained and developed	95%		Most of the capital works moved to the following financial years due to budget constraints. All the projects which planned to complete in 23/24 were completed. One capital work (Vermont Street Footpath work) is progress which will be completed in end of July 2024.
2.1.3.8	Coordinate and manage maintenance and renewal of Council plant and equipment	Operations Manager Transport	Ongoing maintenance and renewal of Council plant and equipment	100%		Plant maintained as required and renewed in accordance with Plant Replacement Program. Maintenance Overseer has developed a full plant schedule and cost out charges to ensure all plant has a restricted fund from which it can be actively managed and replaced.

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Outcome 2.2. Strengthen strategic relationships and partnerships with community, business and government

2.2.1 Participate in networks that promote regional and cross-border collaboration, planning and service delivery.

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
2.2.1.1	Develop resources and establish partnerships that improve local assessment of social and economic implications of regional and inter-governmental decision-making on Shire residents, business and Council operations	Director Strategic Planning and Development	Accurate, accessible information about regional and local social and economic conditions	100%		Council has advocated and created relationships with other organisations and Councils (RAMJO) to improve and understand impacts on residents, business and Councils operations. Council has an cross boarder agreement/relationship with Moira Shire and contributes to Cobram Barooga Business & Tourism.
2.2.1.2	Actively lobby all levels of government and industry re: RAMJO Water Position Paper Actively lobby all levels of government and energy industry for investment in upgrading local energy (power) infrastructure	Chief Executive Officer	1. Actively engage with the CUC Southern Riverina Steering Committee 2. Continue advocacy to remove RFS Assets from Council's accounts 3. Actively lobby the Emergency Services Department and Minister regarding the Emergency Services Levee 4. Advocacy against the continued closure of Regional Banks is continued 5. Actively advocate for reconsideration of the current arrangements for Councillor Remuneration	100%		Berrigan Shire Council finds itself unaligned with the RAMJO water position paper at this time as Council's latest motion no longer supports the Murray Darling Basin Plan. Advocacy has therefore changed to align with the adjusted position.

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
			<ul style="list-style-type: none"> 6. Continue work with Shared Services Group 7. Actively engage with Murray Regional Tourism Board 			

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3. Supported and engaged communities

Outcomes

- 3.1. Create safe, friendly and accessible communities
- 3.2. Support community engagement through life-long learning, culture and recreation

Storytime at Tocumwal Library



State of the Shire

This section outlines Berrigan Shire's progress in achieving the community's aspirations for supported and engaged communities, as detailed in Strategic Objective 3 of the Community Strategic Plan. Over the past four years, our community has focused on creating inclusive and accessible spaces that foster social wellbeing, including enhancing recreational facilities, supporting local volunteers, and promoting community participation. Progress has been measured through targeted actions such as the development of community engagement plans, promoting lifelong learning, and improving access to community services.

Community Strategic Plan advancements

Objective overview

Berrigan Shire 2032 outlines Strategic Objective 3 as a commitment to building strong, inclusive, and resilient communities. This objective focuses on ensuring that all residents have access to the resources, opportunities, and support they need to thrive, while fostering a strong sense of connection and belonging.

Key points include:

- Creating safe, inclusive, and accessible spaces for people of all ages and backgrounds.
- Supporting community engagement through programs that promote lifelong learning, culture, and recreation.
- Strengthening local leadership and volunteerism, ensuring community-driven projects and activities.
- Enhancing access to essential services, including health, education, and social support for all residents.

Key performance indicators



The following key performance indicators track measurement of the Community Strategic Plan advancement.

Measure	Indicator	Berrigan Shire (current)	Berrigan Shire (trend)	Regional NSW	NSW
Wellbeing	Personal Wellbeing Index	80.0 (2021)	76.7 (2020)	74.8 (2021)	74.0 (2021)
	Community Wellbeing Index	5.7 (2021)	6.0 (2020)	5.6 (2021)	5.6 (2021)
	Sense of Belonging Index	6.0 (2021)	6.1 (2020)	5.6 (2021)	5.6 (2021)
	Median Household Income (\$ weekly)	1,115 (2021)	967 (2016)	1,466 (2021)	1,849 (2021)
Access and equity	Index of Relative Socio-economic Disadvantage	966 (2021)	954 (2016)	-	-
	Equity and Inclusion Index	4.3 (2021)	-	4.3 (2021)	4.4 (2021)
Health and active living	Percentage of children developmentally vulnerable on 1 or more domains (%)	36.7 (2021)	15.2 (2018)	-	21.2 (2021)
	Life expectancy at birth for all persons (years)	83.9 (2020)	84.1 (2018)	-	82.9 (2020)
	Persons with a long-term health condition as a percentage of total population	40.1 (2021)	-	37.0 (2021)	30.9 (2021)
	Persons with a mental health condition as a percentage of total population	10.0 (2021)	-	10.6 (2021)	8.0 (2021)
Culture	Voluntary work for an organisation (% total persons)	22.4 (2021)	28.3 (2016)	15.5 (2021)	13.0 (2021)
Safety	General Psychological Distress	10.4 (2021)	8.9 (2020)	10.8 (2021)	11.3 (2021)

Measure	Indicator	Berrigan Shire (current)	Berrigan Shire (trend)	Regional NSW	NSW
	Crime and Safety Index	3.5 (2021)	-	3.5 (2021)	3.5 (2021)
	Mortgage costs >30% of income	12.5 (2021)	-	12.7 (2021)	17.3 (2021)
	Rent costs >30% of income	27.8 (2021)	-	36.0 (2021)	35.5 (2021)
Services	Access to general health services	4.4 (2021)	5.1 (2020)	43 (2021)	4.6 (2021)
	Access to specialist health services	2.4 (2021)	3.4 (2020)	3.3 (2021)	4.1 (2021)
	Access to mental health services	2.6 (2021)	-	3.1 (2021)	3.6 (2021)

Sources: University of Canberra Regional Wellbeing Survey, Profile ID Social Atlas, Australian Bureau of Statistics Socio-Economic Index for Areas, Australian Early Development Census, Health Stats NSW.

Projects

Key projects	Details
Community Strategic Plan review	During the 2023-2024 financial year, Council undertook a complete review of its Community Strategic Plan. Council spoke to a diverse group of 740 people as part of the review, to ensure the outcomes identified in the plan align with the aspirations of our community. As a result, Council adopted a new plan - Berrigan Shire 2040 - with a completely new set of outcomes and objectives.
Barooga Recreation Reserve	<p>Barooga Recreation Reserve is a sporting hub for the Murray region, so it's important our facilities reflect this growing demand. The new changerooms demonstrate our commitment to encouraging more women and girls to get out there and reap all the social, physical and emotional benefits of playing sport.</p> <p>This project will involve the construction of new Female change rooms at the Barooga Recreation Reserve. These change rooms will service participants of Netball, Tennis, AFL and Cricket. These facilities will include 4 showers and 4 toilets plus amenities for parents with children and all-abilities access and change facility.</p> <p>Funding received from the NSW Government Office of Sport, Female Friendly Community Sport Facilities and Lighting Upgrades Grant Program.</p> <div style="display: flex; justify-content: space-around;">   </div>
International Women's Day	International Women's Day is an annual event where we celebrate the life and achievements of author guest speakers. This year we hosted Shelley Burr and her latest release Wake.
Better library access	Council have successfully transitioned all four libraries to Riverina Regional Libraries (RRL), which provides library services to approximately 87,000 constituents of 10 local government areas. This is seen as an opportunity to provide for enhanced access to services and materials, while allowing Council staff to manage the day-to-day operation for our community.

What's next?

Berrigan Shire will continue to build on the strong community foundations by fostering inclusivity, supporting vulnerable populations, and enhancing the Shire's social infrastructure. Engaging with local organisations and groups will remain key to ensuring all community members are supported.

Challenges and issues

- Housing affordability will continue to be a major issue, requiring innovative approaches to ensure residents have access to affordable and suitable housing.
- Youth retention is a challenge, as many young people leave the area in search of education and employment opportunities, necessitating programs that create local opportunities.
- Health and social services are increasingly in demand, particularly mental health services and aged care, requiring strategic collaboration and investment to meet the needs of an aging population and residents facing health challenges.

Future direction

- Focus on youth engagement by creating more programs and opportunities that engage young people in community life, as well as local employment.
- Improve housing options through partnerships with government, housing organisations, and developers and the promotion of affordable housing projects.
- Strengthen community health services, with a focus on mental health support, aged care, and social services to meet the needs of the community.

Delivery Program progress

Progress on Council's four year strategy

Indicator: Community Events and Engagement Activities

The Council continues to support events in the region with a focus on high-yield events that bring overnight visitation to the region. Throughout 2023 - 2024 community events and engagement activities included Berrigan Shire Council Business Awards, Summer Holiday Program, Youth Week Skateboarding Workshop, Australia Day, International Women's Day and Youth Futures.

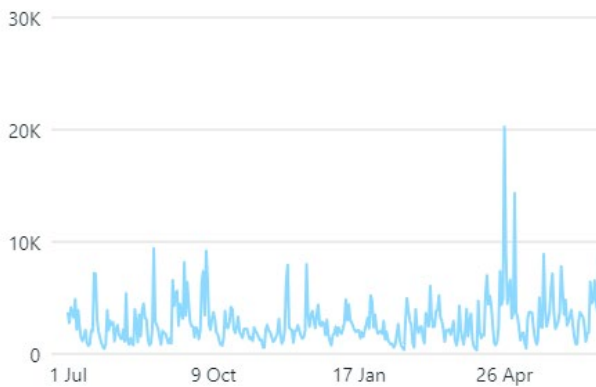
Indicator: Social Media Analytics: Social Media Engagement

Activities July 2023 to June 2024	
Facebook - Reach	212,641 ↓ 32%
Instagram - Reach	3,600 ↓ 24.9%
Facebook - Page Visits	83,300 ↑ 25.5%
Instagram - Profile Visits	752 ↓ 9.4%
Facebook Follower	471 ↑ 29.6%

Reach

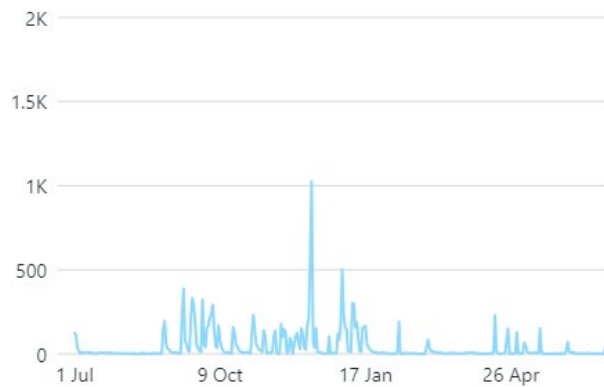
Facebook reach ⓘ

212.6K ↓ 14.3%



Instagram reach ⓘ

3.6K ↓ 24.9%



Indicators Life-long Learning July 2023 - June 2024



Library events number of participants

Sessions: 794
Attendees: 5,481

Door Count

23,280

Users (Members)

4,113

Library loans

20,441

WIFI (Login / Devices)

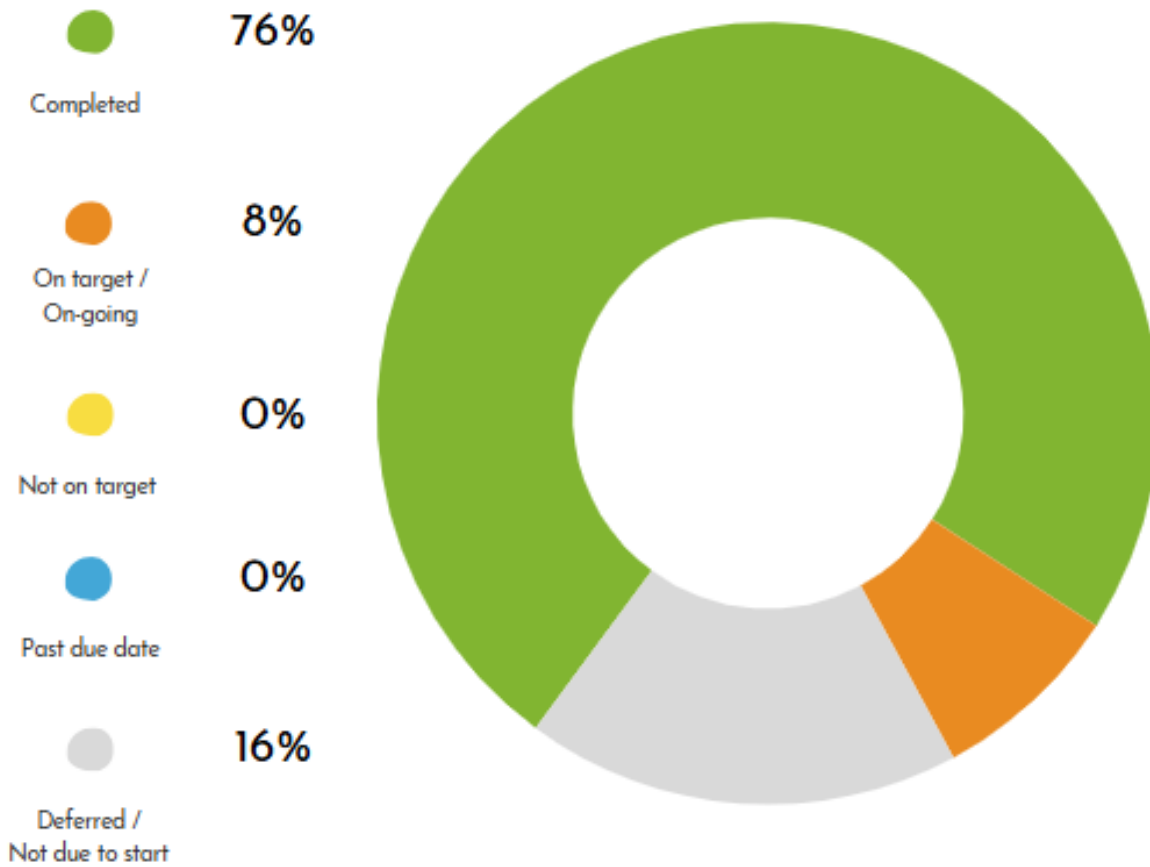
2,339 / 2,128

Loans (e-audio and e-books) + e magazines

eAudio: 4,362
eBook: 2,625
eMags: 1,161



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Operational Plan report





Outcome 3.1. Create safe, friendly and accessible communities


3.1.1 Build communities that are home to more families and young people

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.1.1.1	Support and promote the healthy development and wellbeing of children and young people	Director Corporate Services	Local projects and programs are established to support and promote the healthy development and wellbeing of children and young people	100%		Constant work is being done in this area on an ongoing basis with regular updates to parks and recreation reserves.
3.1.1.2	Implement Children and Families Strategy 2019 - 2023	Director Strategic Planning and Development	Local projects and services support the attraction and retention of families and young people	90%		The actual strategy is called Children, Young People & Families Strategy 2020-2024 and most of the actions have been implemented.




3.1.2 Facilitate all age healthy lifestyles and ageing in place





OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.1.2.1	Implement Disability Inclusion Plan	Recreation Officer	Council facilities and services support older residents' health, mobility and their economic / social participation in community life	100%		Ongoing
3.1.2.2	Provide recreation facilities which support active lifestyle and ageing place	Recreation Officer	Council recreation facilities support active lifestyle and ageing place	100%		New cricket nets opened at the Barooga Recreation Reserve

3.1.3 Strengthen the inclusiveness and accessibility of our community

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.1.3.1	Promote the social and economic wellbeing of Shire residents and the inclusiveness of our communities through social planning and community development activities	Recreation Officer	Annual program of community development activities implemented Based on participant surveys • Youth Week • International Women's Day • Children's Week Participant numbers are maintained and or increased Participants/ Survey high levels of satisfaction	100%		Ongoing





3.1.4 Coordinate and facilitate the delivery of potable water, public health and safety services

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.1.4.1	Develop an Integrated Water Cycle Management Strategy	Operations Manager Sustainability	Strategy will guide and inform the management of the Council's Water Business	25%		We are consulting with the department (DCCEEW) in developing a Strategic Asset Management Plan. This document will discuss the current and future infrastructure needs to the entire Shire. There is plenty of work to be done. Previous ICWM document will be used as a reference in developing the new strategic plan. We will be working on this document with the help of consultants. It is expected to complete within the next 12- 18 months.
3.1.4.2	Ensure potable water and sewer network is safe and functional	Operations Manager Sustainability	Safe potable water for human consumption and health Water and Sewer networks are managed to maximise operational functions	100%		All our treatment plants are producing potable water and meeting compliance requirement. New treatment plant at Finley is fully functional producing improved water quality. Upgrading works to Barooga water treatment plant is in progress.
3.1.4.3	Monitor, control and report upon environmental	Director Strategic Planning and Development	Safer and healthier communities	100%		A report has been prepared for food inspections and weed management plan and the first example and information was


OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
	contaminants and public health hazards - water, fire, refuse, buildings and air					provided to Council in April and will be provided quarterly. Other 'hazards' have no reporting mechanism.
3.1.4.4	Coordinate and facilitate local emergency management committee	Enterprise Risk Manager	Committee coordinated and facilitated	100%		Local Emergency Management Committee meetings have all occurred as scheduled and finalisation of the LEMP has occurred.
3.1.4.5	Implement the Berrigan Shire Adverse Events Plan	Director Strategic Planning and Development	Resilient community and infrastructure	70%		The adverse events plan is being drafted to be considered by Council in 24/25.
3.1.4.6	Develop and maintain local cemeteries and associated infrastructure	Deputy Chief Executive Officer	Cemeteries progressively developed to meet demand. Routine maintenance conducted	100%		New cemetery masterplans and policy are in place. Land for Tocumwal cemetery expansion is secured. The new ashes wall at Finley completed. Cemetery licence now in place.
3.1.4.7	Control and promote responsible ownership of companion animals	Biosecurity and Compliance Coordinator	Negative impacts & disturbance caused by companion animals reduced	100%		Officers promote responsible ownership of companion animals, which includes information sheets, information of Councils website (through media), micro chipping and registrations. The promotion and control is ongoing.

Outcome 3.2. Support community engagement through life-long learning, culture and recreation

3.2.1 Provide opportunities for life-long learning, cultural expression, and recreation

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.2.1.1	Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2021 - 2025	Library Manager	A Library Service meeting the needs of its community	100%		Council libraries have hosted authors, organised events and manages International Women's Day. The libraries continue to deliver services in accordance with the plan.
3.2.1.2	Strengthen community engagement and participation in Council activities	Director Corporate Services	Increased resident engagement in Council activities	100%		Constant work being done in this area on an ongoing basis. Council recently held Youth Futures at Finley High School which was a success.
3.2.1.3	Financially contribute to and support South West Arts programs and activities	Deputy Chief Executive Officer	South West Arts delivery of Shire based Arts program/s and activities	100%		South West Arts contribution was paid in November 2023, SWA delivered school holiday programs through the Berrigan library service. SWA
3.2.1.4	Develop a public arts strategy when funds for this project are identified	Deputy Chief Executive Officer	Planned and strategic investment in public art projects Public Art Strategy is developed in consultation with arts practitioners & the community	100%		Public Arts Policy adopted by Council at November meeting.

3.2.2 Facilitate and partner with local communities in the development of township plans

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.2.2.1	Coordinate and align community projects and activities with township master plans	Director Strategic Planning and Development	Increased resident engagement in town plan development and implementation	50%		Town masterplans have been completed and were referred to Council for direction on delivery. Officers are seeking to report the masterplans back to Council in 24/25, outline what has been achieved and determine priorities for future grants.



4. Diverse and resilient business

Outcomes

- 4.1 Strengthen and diversify the local economy through investment in local jobs creation, and innovation
- 4.2 Diversify and promote local tourism
- 4.3 Connect local, regional and national road, rail and aviation infrastructure

'Your New Adventure Awaits' - Tourism Campaign



State of the Shire

This section outlines Berrigan Shire's progress in achieving the community's aspirations for a diverse and resilient local economy, as detailed in Strategic Objective 4 of the Community Strategic Plan. Over the past four years, Berrigan Shire has focused on fostering local business growth, encouraging innovation, and strengthening regional economic ties. Achievements have included supporting local enterprises, enhancing tourism opportunities, and advancing infrastructure projects to connect businesses to national and regional networks. Progress has been measured through actions such as promoting local economic development, improving infrastructure, and expanding job creation opportunities.

Community
Strategic Plan
advancements

Objective overview

Berrigan Shire 2032 outlines Strategic Objective 4 as a commitment to building a diverse and resilient business environment that supports job creation and local economic growth. This objective focuses on creating conditions that promote business innovation, foster entrepreneurship, and strengthen the region's economic resilience.

Key points include:

- Supporting the growth and diversification of local industries, including agriculture, tourism, and manufacturing.
- Enhancing regional connectivity through improvements in infrastructure, transport, and freight networks.
- Promoting local job creation through targeted investment in economic development initiatives.
- Fostering a thriving tourism sector that showcases Berrigan Shire as a destination for visitors and businesses alike.

Key performance indicators

The following key performance indicators track measurement of the Community Strategic Plan advancement.

Measure	Indicator	Berrigan Shire (current)	Berrigan Shire (trend)	Regional NSW	NSW
Economic sustainability	Gross regional product (\$m)	587 (2023)	539 (2020)	-	-
	Population change over 5 years (%)	-0.6 (2022/23)	2.5 (2020/21)	-	-
Commercial, industrials and small business	Total GST registered businesses (#)	981 (2023)	835 (2020)	-	-
Tourism	Total tourism sales as a percentage of NSW's total tourism sales (%)	0.1 (2022/23)	0.1 (2019/20)	-	-
Education	Persons with no non-school qualifications (%)	44.5 (2021)	46.5 (2016)	39.1 (2021)	-
	Quality of local schools	5.5 (2021)	5.8 (2020)	5.1 (2021)	5.3 (2021)
Employment	Labour force participation rate (%)	48.7 (2021)	49.2 (2016)	56.4 (2021)	58.7 (2021)
	Total unemployed looking for work (%)	3.2 (2024)	3.2 (2020)	-	3.5 (2024)

Sources: Profile ID Economic profile, *Office of Local Government Your Council Report*, Profile ID Community profile, *University of Canberra Regional Wellbeing Survey*, *Australian Bureau of Statistics Small Area Labour Markets*.

What's next?

Berrigan Shire will focus on supporting local business growth, attracting new investment, and building resilience in the local economy. Council will work with business owners to address the evolving needs of industries and ensure that infrastructure improvements support business growth.

Challenges and issues

- Economic diversification is essential to reduce reliance on agriculture and foster growth in other sectors such as tourism, manufacturing, and services.
- Access to skilled labour remains a key barrier for local businesses, particularly in specialised industries, and addressing this will require attracting and retaining talent in the region.
- Infrastructure limitations, such as roads, broadband, and utilities, hinder the growth of businesses and will need to be addressed to support local economic development.

Future direction

- Foster local business growth by providing support to existing businesses, attracting new industries, and promoting local entrepreneurship.
- Develop economic initiatives to expand tourism, improve infrastructure, and create job opportunities across a diverse range of industries.
- Promote collaboration between local government, business owners, and regional partners to drive sustainable economic growth and enhance business resilience.

Delivery Program progress

Indicator: Activities, tourism and events

Visitor Information Centre

The Visitor Information Centre has had a successful year of operation building on a slower than expected start after the floods of 22/23 dramatically affected the level of visitation to the Shire. Talking with our visitors has given us some vital insights into who is visiting the region, why they are here, and has also revealed some unknown and possibly evolving travel habits.

- Whilst the predominant user of the centre is older couples overall, our clients would better be described as people who are seeking personal contact and prefer a chat and that is not restricted by age.
- People love maps and maps are increasingly difficult to come by.
- Independent travellers from Queensland migrate south to Tasmania in late January, February and March for extended stays of at least a month. They appear to congregate on the river enjoying the dry heat for a number of days before making the trip to Geelong to catch the boat. The Spirit of Tasmania, at this time of year, is heavily booked which appears to benefit our river towns as people wait for specific dates that they've booked or for openings to become available. These travellers are generally very happy not to travel into Melbourne.
- Use of the centre is building, so it would appear that travellers are reconnecting with the location as we often hear from people... "you used to be here, didn't you?" This is also an indication that location and visibility is very important.
- All staff have experienced a situation in the Centre where they were able to assist distressed travellers and find solutions to difficult problems. This has ranged from helping to identify accommodation that was booked but paperwork lost, directing people to the closest defibrillator, and helping to open the lift when people had locked themselves in.
- We are asked almost daily for souvenirs of some description and will commence these sales in 24/25.
- Monday, Thursday and Friday are the busiest days for the centre.
- Interaction with our Google Business Profile directly corresponds with the rise and fall in the number of people using the centre.

Tourism marketing

The Council's image library is one of the most used sections in the corporate toolbox. Every time a media release is drafted, an internal plan or strategy is produced, or a tourism campaign is proposed, the first thing that is accessed is the image library. The Council is often asked to supply images that represent the Shire when event organisers are looking for promotional material or when government departments are creating regional documents that need local imagery. It is therefore important that we have an extensive pool of images to draw on and that those images are regularly updated so they do not become overused. We also aim to create a reputation as the place to go to get high quality, relevant and original photos and video.

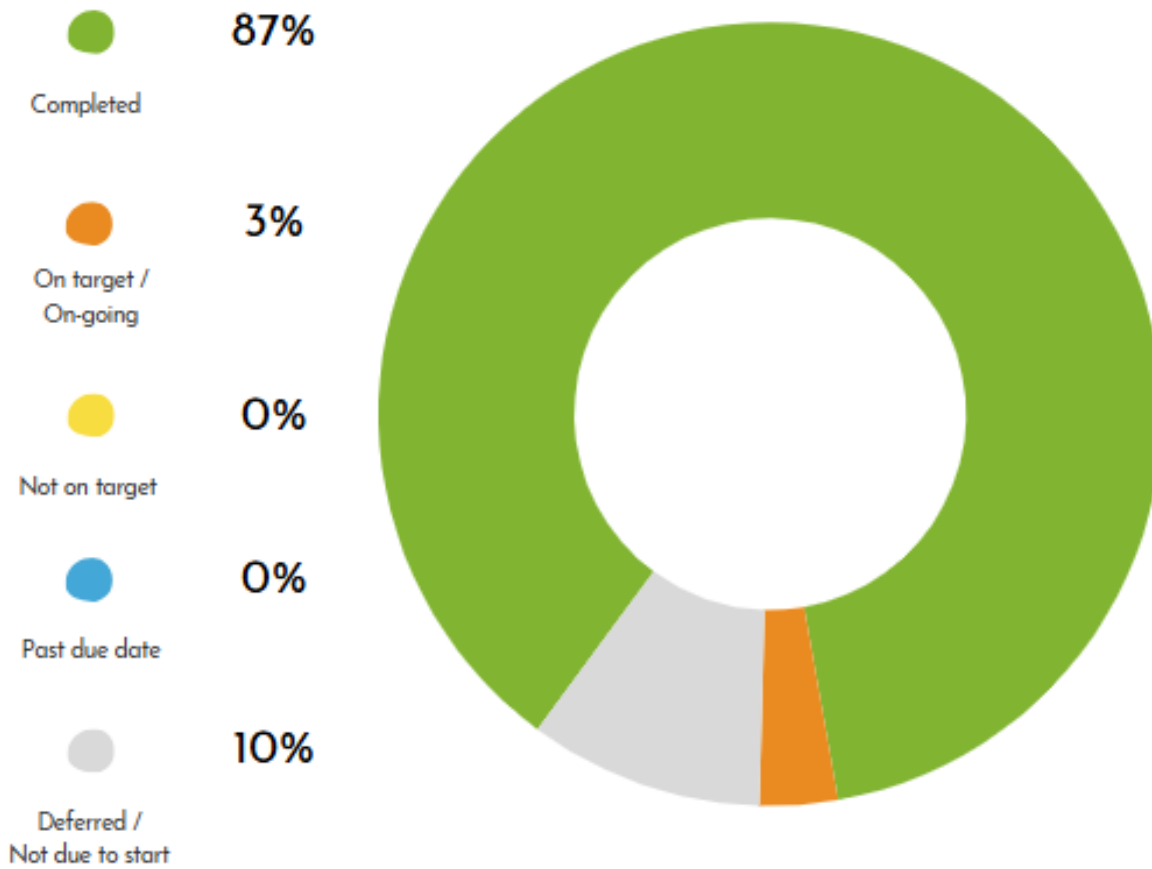
The image library, stills and video, were updated with a weeklong photoshoot in November 2023 with the final product targeting a regional TV campaign in January and February 2024. The project was undertaken by the Echuca based production company Radiant Media who employed professional models to represent our target our traditional tourism markets – young families, senior couples and a new target market of younger couples. The still images have been used to illustrate the Community Strategic Plan, the website and are regularly the header image for our social media channels. The videos are available through YouTube and the TV commercials were viewed thousands of times and shared far and wide through the Council and Visitor Information Centre social media channels. The 3-minute version received over 5000 complete views.

Progress on
Council's four year
strategy

Tracking the response to tourism commercials is difficult and generally we can be satisfied that the superior quality of the visual product raised the profile of the region and instilled some local pride when residents see their familiar landmarks reflected in such beautiful imagery. However, we have hard data through *Spendmapp* that showed an increase in spending in Berrigan Shire during the advertising period from the target regions of Albury, Griffith, Leeton and Shepparton. Bendigo was also targeted and did not show an increase in spending. Further utilisation of the TV commercials will be planned for 2024 -2025 to encourage day trip visitation to the region which is still challenged to return to pre-pandemic figures.



Operational Plan report



Outcome 4.1. Strengthen and diversify the local economy through investment in local jobs creation, and innovation

4.1.1 Partner with government and industry to promote strategic investment in the development of economic assets and infrastructure needed to create jobs

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.1.1.1	Implement Berrigan Shire Economic Development Plan 2023 - 2027	Manager Economic Development & Tourism	Economic Development Plan implemented	80%		Industry consultation has continued in the development of a new Economic Development Plan. The plan is now being developed to reflect the language and style of the Community Strategic Plan.
4.1.1.2	Council be aware nimble and able to address where opportunities arise to address skills and workforce issues	Manager Economic Development & Tourism	The Council is engaged with the private sector to address the workforce shortages and skills gaps The Council advocates for local business on key issues	100%		Council developed and delivered the Youth Futures Forum in June 2024. The careers focused all day event was designed to inspire and motivate students to consider a career in local government and/or the broader industry.
4.1.1.3	Support collaborative planning, shared resourcing in local industry and promotion of business and infrastructure development projects e.g: Finley Workspace	Manager Economic Development & Tourism	Council facilitation of industry networks / collaborative projects and shared resourcing	100%		Council has actively shared resources with industries with the release of new videos and a still image library. A number of businesses have already used the images. Council has also agreed to be part of Country Change, Riverine & Murray 2024/25 marketing program.
4.1.1.4	Undertake research and planning around further development at the Tocumwal Aerodrome and Airpark precinct	Manager Economic Development & Tourism	An expansion Masterplan is developed	20%		Officers will review and preparing a new Aerodrome Strategy in 24/25, but this will be based on resources and meeting other priorities.
4.1.1.5	Investment in future economic development projects via strategic land purchases as and when	Chief Executive Officer	Planned economic and industry development of strategically located land	95%		12-14 Hayes Street has almost been completed. Finalising the legal process to take ownership of the property from Crown Lands and will present options to Council for consideration





OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
	these opportunities are identified or become available					

4.1.2 Support local enterprise through economic and industry development initiatives


OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.1.2.1	Promote the development of business support groups /networks within the Shire Recognise local businesses	Manager Economic Development & Tourism	Active business groups/ networks contributing towards local jobs and business growth Business Awards night every two years	100%	●	The Chamber President Group has been reestablished. The group has agreed to meet quarterly to share what is going on in each of the towns.
4.1.2.2	To convene quarterly meetings with the tourism reference group	Manager Economic Development & Tourism	Group provides guidance on matters that relate to tourism	100%	●	The Tourism Reference group have met quarterly to review the impact of the current marketing campaign and to discuss the implementation of relevant strategies and/or policies.
4.1.2.3	Implement strategy to mitigate risk exposure at Finley sale yards	Deputy Chief Executive Officer	Safe and efficient facility	100%	●	Working on installation of cattle ramp and repair of sheep ramps

Outcome 4.2. Diversify and promote local tourism

4.2.1 Implement the Berrigan Shire Tourism Strategy

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.2.1.1	Invest in infrastructure that will add value to and increase the competitiveness of the Shire's Visitor Economy e.g.: Redevelopment of the Foreshore Reserve	Manager Economic Development & Tourism	Local operators develop new Visitor Economy products and services	100%		The Caravan Park review has been completed and was presented to Council. Activation of any of the recommendations will require suitable external funding.
4.2.1.2	Partner with industry and other levels of government on securing investment needed for Ports of the Murray and Murray River Adventure Trail Projects	Manager Economic Development & Tourism	New Visitor Experiences	75%		The relevant projects were placed on-hold. The Murray River Adventure Trial has just been reignited.
4.2.1.3	Provide support to event proponents and organisers	Manager Economic Development & Tourism	Increase in the number of successful events, proponents and organisers. Increased attendance of local events.	100%		The Cobram Barooga Business & Tourism event program continues to be implemented, with numerous major events being held. TV coverage of these events illustrates the benefits of the program, with increases in golf package bookings immediately following the event(s).
4.2.1.4	Facilitate local industry review and update of digital content and marketing	Manager Economic Development & Tourism	Digital content will be accurate	100%		Digital content for the SCM website is accessed through the Australian Tourism Data Warehouse. Council staff regularly update 37 ATDW listings for which we are responsible. VIC staff are planning to work directly with business operators who have allowed their ATDW listing to lapse and assist in reloading listings.




4.2.2 Partner with regional Tourism Boards

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.2.2.1	Membership of regional	Manager Economic	Regional and interstate	100%		The Council remains a member of Murray Regional Tourism and

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
	tourism boards established to increase visitation and economic activity in the Murray Region of NSW and Murray River towns	Development & Tourism	marketing and promotion of Shire's tourism products and services			participates in activities undertaken by them.

Outcome 4.3. Connect local, regional, and national road, rail, and aviation infrastructure

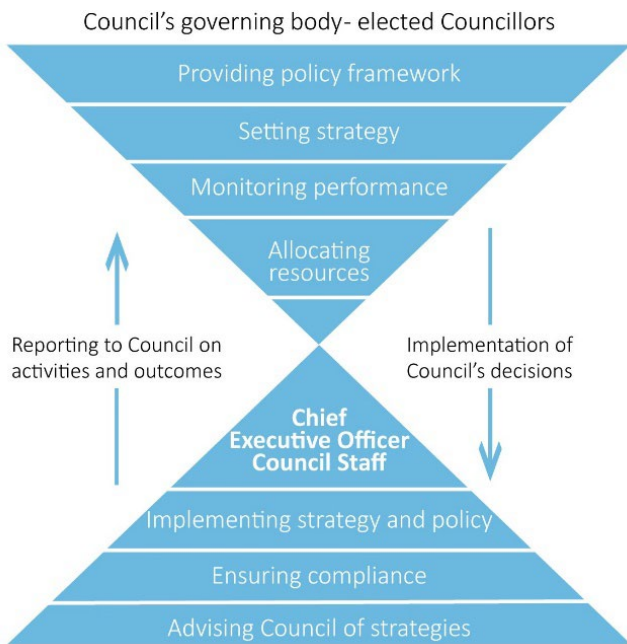
4.3.1 Develop and promote Berrigan Shire regional transport and freight infrastructure

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.3.1.1	Continue to advocate for the development of hardstand and serviced truck parking Tocumwal, Finley and Berrigan	Manager Economic Development & Tourism	Improved safety and services for transport and logistics industries	75%		Council continues to advocate, where possible, for development of hardstands and truck parking throughout the Shire.
4.3.1.2	Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports	Manager Economic Development & Tourism	Increased use of Tocumwal inter-modal facility	100%		No action has been taken at this time however the Council is aware that the VicTrak corporation has intentions to upgrade the train shuttling facilities at Tocumwal soon.
4.3.1.3	Operate the Tocumwal Aerodrome	Operations Manager Transport	Operated in accordance with CASA regulations and Tocumwal Aerodrome Management Plan	100%		A new ARO maintenance Officer commenced work 18/04/2024, has completed ARO training. General operation of Tocumwal Aerodrome has progressed well with employment of full-time ARO, maintenance officer. CASA has approved an updated operation manual for aerodrome.

Statutory information

Management structure

Berrigan Shire Council consists of the Mayor, Deputy Mayor and six Councillors. During 2023-2024 day to day operations were controlled by the Chief Executive Officer (CEO). For more information about the management structure please refer to the service model information at the front of this report.



Mayoral and Councillor fees and expenses

Reg cl 217(1)(a1) (i), (ii), (iii), (iiia), (iv), (v), (vi), (vii), (viii)

Mayoral and Councillor fees and expenses for 2023-2024 are outlined in the table below. Council's policy on payment of expenses and the provision of facilities for Councillors is available on the Berrigan Shire website.

Councillor Facilities and Expenses	2023-2024
FACILITIES	
Office Equipment	\$0.00
Telephone	\$0.00
Meals & Refreshments at meetings convened by Council	\$11,097.33
Councillor Vehicles	\$14,613.36
FACILITIES TOTAL	\$25,710.69
EXPENSES	
Mayoral Allowance	\$27,871.80
Councillor Allowance	\$102,835.68
Telephone - Calls	\$3,928.87
Conferences & Seminars	\$7,247.17
Training	\$529.00
Interstate Travel	\$0.00
Spouse/partner/accompanying person expenses	\$0.00
Carer or other related expenses	\$5,932.37
Legal expenses	\$0.00
Subscriptions	\$41.82
Insurance	\$2,930.81
Local Travel	\$0.00
Travel outside the LGA	\$8,224.09
Miscellaneous	\$10,283.36
EXPENSES TOTAL	\$169,824.97
TOTAL FACILITIES AND EXPENSES	\$195,535.66

Councillor conference attendance and professional development

Reg cl 186

All new and returning councillors are required to participate in professional development activities at Berrigan Shire Council. Councils are required under the *Local Government (General) Regulation 2005* to include information in their annual reports about Councillor attendance and participation in induction and professional activities each year.

Our Councillors have roles and responsibilities under NSW legislation, both collectively as a governing body. Each Mayor and Councillor in NSW is also responsible for making all reasonable efforts to acquire and maintain the skills necessary to perform their role.

As this was not an election year, there was no Councillor Induction Sessions undertaken.

All Councillors attended the Corporate Workshops in October 2023.



Between 1 July 2023 and 30 June 2024, Cr Julia Cornwell McKean attended:
 Several RAMJO Board Meetings
 Country Mayors Association
 Rural Summit 2024
 Local Government NSW Conference
 Australian Rural Leadership Program

Cr. Julia Cornwell McKean, Mayor



Cr. Matthew Hannan



Cr. Carly Marriott



Cr. Roger Reynoldson



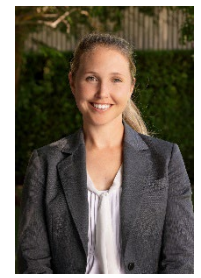
Cr. Renee Paine



Cr. John Taylor



Cr. Ted Hatty



Cr. Sarah McNaught

Overseas visits

Reg cl 217(1)(a)

No overseas travel was undertaken by Berrigan Shire Council Councillors in 2023-2024.

Workforce report

Reg cl 217 (1)(d) (i),(ii),(iii),(iv)

Labour statistics for 1 July 2023 to 1 July 2024	
Total	104 staff as at 30.06.2024
Apprentices and Trainees	4
Fixed-Term Contracts	3
Casual	9

Senior staff (for the purpose of the Local Government Act 1993)	0
Permanent Full-Time	79
Permanent Part-Time	9

Council completed a significant project in 2023-2024, where we assessed Council's salary system and aligned wages with required skills sets. The next step to this project was to conduct a full review of Council's Salary and Performance Management Policies, Council's current Salary policy was developed and implemented in 2006 some 18 years ago.

This project was commenced with the support from the Executive Leadership Team and in consultation with staff. Our staff were visibly proud and passionate about the service they render to the community, and demonstrate a strong sense of ownership for the local community, its residents, and resources.

Council wanted to develop a new Salary and Performance System that, recognised the changed in Local Government over the last 18 years, supported Council's Workforce Development Plan by assisting to attract and retain skilled and motivated staff, and was able to be interpreted and implemented fairly and uniformly across all functions of the Council.

Recruitment levels have remained high during 2023-2024, Berrigan Shire have successfully onboarded 30 new staff over the past 12 months. Recruitment activities have resulted in attracting high quality candidates, however skill shortages remain a challenge in areas such as engineering and planning. Our Customer Experience Team have seen a full change over three times during the year as most were recruited internally to various positions. Council have reviewed the Customer Experience Team positions over the last few months to give the team more variety and accountability in their role, this intern keeping them in the Customer Experience Team and not wanting to move to other positions within Council.

Berrigan Shire is continuing with a 'grow our own' program by encouraging current employees to increase their knowledge and skill sets through further education and professional development. We have successfully recruited 2 trainees, and now have 7 employees actively studying to increase their internal employment opportunities.

The People and Culture Team have been building relationships with local high schools and TAFE extending our "grow our own" approach, showcasing the career opportunities Council have to offer to school leavers from work experience, school based and full-time traineeships, apprenticeships and cadetships.

Senior staff salaries

Reg cl 217(1)(b)(i), (ii), (iii), (iv), (v)

For the purposes of the *Local Government Act 1993* Council has elected to have only the CEO as their direct employee. In this way Council's Deputy CEO and Directors are employed under the Local Government (State) Award 2023.

The salary below for the CEO includes all amounts payable for salary, superannuation, vehicle, fringe benefits tax and all other costs directly associated with employment.



Equal Employment Opportunity (EEO)

Reg cl 217(1)(a9)

Berrigan Shire Council has a continued concerted focus on creating and providing a positive and collaborative work environment through the application of EEO principles. During the coming year Council intends to review its EEO policy and develop an EEO and Diversity Strategy as part of the review of its Workforce Strategy.

We are continuing to promote life balance benefits including the commencement of work to develop an All Roles Flex policy and procedure, with attraction and retention packages, purchased leave opportunities, career enhancement and secondment opportunities all being considered in the context of our community and the opportunity we present.

External bodies, companies and partnerships

Representation on regional forums

To enhance cross-border and regional co-operation, recognise growth opportunities and foster consistency and better use of resources, Berrigan Shire Council continued to have active representation on the following regional forums:

- Country Mayors' Association
- Country Universities Centre Steering Committee
- Local Emergency Management Committees
- Murray Regional Tourism
- Public Library NSW Association (South-West zone)
- Riverina and Murray Joint Organisation
- South West Arts

Corporations, partnerships, trusts, joint ventures, syndicates or other bodies

Reg cl 217(1)(a8)

During 2023-2024 the Corporations, partnerships, trusts, joint ventures, syndicates or other bodies were:

- Statewide Mutual
- Active Super

- Murray Regional Tourism Board
- Riverina and Murray Joint Organisations (RAMJO)
- Local Government NSW

S355 Committees

Reg cl 217(1)(a6)

During 2023-2024 the external bodies who exercised functions delegated by Council were:



Memorandums of Understanding

Council has instigated a number of Memorandums of Understanding (MOU) to assist with the effective and efficient delivery of a number of strategic outcomes. Each of the MOUs is listed below along with the key achievements made possible through those associations and alignments.

MOUs are entered into where Council and the strategic partner can align their strategic outcomes to:

- identify key mutual outcomes for the region.
- apply for and delivery mutually beneficial government grants and recognise other funding opportunities.
- share data that is mutually beneficial to both parties but does not compromise Privacy Principles etc.
- promote and facilitate cross-border events and opportunities.

- develop collaborative approaches to outcomes such as youth education, training, employment or wellbeing.
- maintain and enhance the liveability of the Berrigan Shire.

MoU	Aim	Achievements
<p>Barooga Sporties</p> <p>The current MOU was signed in 2021-22 and will be valid for three years.</p>	<ul style="list-style-type: none"> • agreed upgrades to, and ongoing maintenance of, the Barooga Aquatic and Recreation Centre (BARC) facility; • the re-development of the Barooga Sports Recreation Precinct in line with the adopted Master Plan; • the linking of club grants to Council strategic plans (such as health and wellbeing / youth programs etc); • implementing the Burkinshaw Street landscaping master plan initiative; and • the maintenance of the Cobram Barooga Golf Club as a destination golf course, supporting both local participation as well as golf tourism. 	<ul style="list-style-type: none"> • the completion of the Burkinshaw Street landscape master plan with Council delivering the signage and infrastructure and Sporties providing the plants and ongoing maintenance of the site, • providing assistance where possible for the Sporties' delivery of the Bullanginya Dreaming project, • the signing of the MOU with Moira Shire Council for the ongoing funding of the Barooga Indoor Pool facility (see below).
<p>Barooga Aquatic and Recreation Centre (BARC) - Indoor Pool Facility</p> <p>The current MOU was signed on 30 January 2024 and will continue to apply until 31 July 2027. The agreement commits both Berrigan and Moira Shire Councils to providing \$50,000 each per annum to the operation of the BARC indoor pool facility.</p>	<ul style="list-style-type: none"> • identify key mutually beneficial outcomes for the communities of both Berrigan and Moira Shires (with particular focus on the operation and strategic outcomes provided through their investment in the BARC Indoor Pool facility), • apply for and delivery mutually beneficial government grants and other funding opportunities, • share data and information that is mutually beneficial to all parties, • promote and facilitate events and opportunities and • develop a collaborative approach to the funding model for the BARC Indoor Pool facility into the future. 	<ul style="list-style-type: none"> • a reporting structure that outlines to both councils the importance of maintaining the relationship with BARC for the betterment of our communities, • expansion of places in the Learn to Swim Program, opening up more places for young people to develop their swim skills and water safety awareness, • increased access to aqua classes, including seven classes per week 6.15am, 9.00am and 10.00am, average 20 participants per class, and the age range of 16 to 90 years attending classes. • delivery of the Bush Nippers Program with key partners • increased patronage of the pool inclusive of lap swimmers, community groups, swimming programs, recreational swimmers and rehabilitation clients.
<p>Tocumwal Golf and Bowls Club</p> <p>The current MOU was signed in 2021-22 and will be valid for three years.</p>	<ul style="list-style-type: none"> • the development of TGBC as a key recreation and lifestyle visitor attraction, delivering employment and economic support to Tocumwal and the greater Berrigan Shire; • the development of residential areas associated with the Golf Course to deliver suitable housing and alleviate pressures on the current market; 	<ul style="list-style-type: none"> • continuation of our reciprocal arrangement whereby Club Tocumwal continue to keep the entrance to Tocumwal attractive and mowed, whilst Council provide equivalent value of work to maintain potholes in the Kelly Street thoroughfare, • provided support to ensure the continued delivery of the golfing youth programs and competitions held by Club Tocumwal, • provided support where possible for the delivery of Club Tocumwal's exciting new facility expansion and upgrades.

MoU	Aim	Achievements
	<ul style="list-style-type: none"> implement youth health and wellbeing initiatives to encourage participation in sport and social activities; explore grant opportunities to ensure the delivery of the master plan is possible in the longer term; and advice and liaison in regard to TGBC's obligations to support local community activities under the Gaming Machine Tax Act 2001. 	
<p>Murray 4 Collaboration</p> <p>The four local Councils signatory to this MOU are Berrigan Shire, Federation, Moira Shire and Indigo Shire Councils. We have committed to working together to achieve mutual benefits for our communities.</p>	<p>This collaboration was "put on hold" whilst Moira Shire Council re-established themselves after being placed into administration. New meetings with the new CEO and administrators identified a desire to keep the collaboration going and 2024-25 will see the agreement reinvigorated with projects and plans established in the first half of the 2024-25 financial year.</p>	
<p>Tocumwal Aviation Museum</p> <p>The current MOU was signed in 2022-23 and will be valid for three years.</p>	<ul style="list-style-type: none"> Adventure and Joy Flight Tourism; Air Shows and Aviation Events; and Investment in the aerodrome and associated infrastructure 	<ul style="list-style-type: none"> continued to work together to plan for the 2024 Air Show at the Tocumwal Aerodrome discussed and considered the operations of the museum and the ongoing research of the lessees, have engaged in considerations as to how the lease of the museum will be managed and maintained into the future.
<p>Southern Riverina Wellbeing Collaborative</p> <p>The current MOU was signed on 1 September 2023 and will continue to apply until 30 June 2027. Council provides \$65,000 annually to the collective for them to engage a part time youth engagement officer.</p>	<ul style="list-style-type: none"> identifying and continually updating service pathways available in the Berrigan Shire area through website and public meetings including accessing health service providers, making available the Live4Life program currently accessed by 35% of students in our area, addressing the gaps in local services availability, improving community awareness of support services, improving community awareness of support needed by young families, improving community awareness of the challenges experienced by young people (i.e. mental health, anxiety / depression, substance use / misuse etc), increasing place-based access to psycho-social services, preventing the loss of local knowledge and expertise and 	<ul style="list-style-type: none"> identified and updated service pathways available in the Berrigan Shire area New website has been designed and launched which includes over 70 new local services https://www.southernriverinawellbeing.com.au/ Hold monthly collaborative meetings with the Public Health Network and other connected health services Mental Health First Aid training - 45 attendees Child Safety courses - 32 face to face attendees, 50 online participants Burn Bright Program - 160 students and teacher participants RUOK Day - 30 attendees Annual Golf Day - 100 attendees Finley Lions Christmas Extravaganza 2023 - 100 plus attendees (provided funding for the kids' rides and on site to talk with community) Out of the Shadows 2023 (LifeLine) - 50 plus attendees Hosted 5 community information sessions

MoU	Aim	Achievements
	<ul style="list-style-type: none"> developing resources designed to improve local capacity to intervene and provide support to young people and their families. 	<ul style="list-style-type: none"> Published 5 articles focusing on different aspects of mental health and wellbeing
Mild to Wild	This MOU has been entered primarily to ensure both Council and the Mild2Wild Rod and Custom Club have a clear process and timelines for the planning and delivery of the bi-annual Murray River Rod Run.	

Amount of rates and charges written off

Local Government (General) Regulation 2021 (Reg) cl132

Amount of rates and charges written off during the year

Local Government (General) Regulation 2021 (Reg), cl 132

Ordinary/General Rates/Interest	\$220.04
Annual Water Charges/Interest	\$59.86
Water consumption Charges/Interest	\$2,690.38
Annual Sewer/Pedestal Charges/Interest	\$51.10
Domestic Waste Charges/Garbage/Interest	\$47.72
Stormwater/Drainage Charges/Interest	\$103.29
Business garbage	\$17.47
Legal & Other Charges/Interest	\$0
Total	\$3,189.86

Development contributions and development levies

Environment Planning and Assessment Regulation 2021 cl 218A(1), Reg 218A (2)(a),(b),(c),(d),(e),(f),(g), Reg 218A(3)(a),(b)

Contributions received: \$2,607,525.24

Did not receive levies within the 2023/2024 year.

Stormwater management services provided (if levied)

Reg cl 217(1)(e)

Stormwater charge throughout the 2023/2024 financial year totalled \$78,883.29

Audit, Risk and Improvement Committee activities

Local Government Act 1993 s428A, Local Government (General) Regulation 2021, OLG Guidelines for risk management and internal audit for local government in NSW

The objective of ARIC is to provide independent assurance to Council by monitoring, reviewing and providing advice about council's:

- governance processes,
- compliance,
- risk management and control frameworks,
- external accountability obligations, and
- overall performance.

The Committee is independent of Council and plays an advisory and assurance role only. It exercises no administrative or management functions and has no delegated financial responsibilities.

The ARIC chair is Linda MacRae, an experienced local government finance professional. The other independent members are Angela Urquhart and Todd Bentley. Cr Julia Cornwell McKean was the councillor representative until her election as mayor in September 2023. Cr Renee Paine was the subsequent councillor representative.

In June 2024, council adopted revised terms of reference for ARIC and an internal audit charter.

ARIC met on five occasions during 2023-2024.

Date	Attendance
24 August 2023	Linda MacRae, Angela Urquhart, Todd Bentley, Cr Julia Cornwell McKean
13 October 2023 (extraordinary meeting)	Linda MacRae, Angela Urquhart, Todd Bentley, Cr Renee Paine
12 December 2023	Linda MacRae, Angela Urquhart, Todd Bentley, Cr Renee Paine
28 February 2024	Linda MacRae, Angela Urquhart, Todd Bentley, Cr Renee Paine
22 May 2024	Linda MacRae, Angela Urquhart, Todd Bentley, Cr Renee Paine

Disability, Active Ageing, & Inclusion Plan (DIAP) 2022-2026

Disability Inclusion Act 2014, s 13(1)

The *Disability Inclusion Act 2014* (DI Act) demonstrates the ongoing commitment of the NSW Government to build inclusive communities and requires all government authorities to produce a Disability Inclusion Plan. The NSW Disability Inclusion Plan supports the DI Act and provides a strategy to implement the DI Act's objectives and principles across government and the community.

Disability Inclusion Action Plans (DIAP) are mandated by the DI Act and play a critical role in promoting the ethos of inclusion and provide the practical measures by which intent is transformed into action by agencies and local government. Council's DIAP can be accessed on our [website](#) and looks to break down barriers and promote access to services, information and employment and promote the rights of people with disability.

Our Active Ageing & Disability Inclusion Plan Themes and Outcomes:

- Moving: Safe paths, parks, and travel in, around, and between our towns.
- Employment: A workplace where all employees experience meaningful employment.
- Inclusion: All residents including disabled; older residents and their carers get the services they need to engage with their community.

- Growing: A vibrant community that makes Berrigan Shire a great place to live, work, play and grow old.

Under the requirements of the DI Act, Berrigan Shire Council has completed the following:

- Council endorsed the DIAP at a Council meeting on 15 June 2022 and it was lodged with the NSW Dept of Communities and Justice in June 2022.
- Include in the Council’s Development Control Plan (DCP) a requirement for inclusive (wider) footpaths.
- Improve the walkability of our towns and local access to services: Shared paths in Barooga and Tocomwal.

Under the requirements of the DI Act, Berrigan Shire Council has achieved the following ongoing actions:

- Improved the accessibility of corporate communications: A new website has been implemented for Berrigan Shire Council using the Open Cities software.
- Implemented the Active Ageing and Disability Inclusion Action Plan 2022 - 2026.
- Conducted Library Services activities that are accessible and respond to and reflect local needs and interests. Libraries provide technology information sessions, such as Tech Savy Seniors Libraries provide a range of audiobooks, online books and EAL/D books for the community.
- Lead strategic management of recreation and open space assets through the delivery of the inclusive play space in Tocomwal which is located beside the Tocomwal Library.
- Promoted Visitor Information Services experiences that are inclusive and accessible: The newly opened Visitor information Centre provides information throughout the Berrigan Shire Council. Shared footpaths were built in the towns of Tocomwal and Barooga that are accessible for all.

Swimming pool inspection program

Swimming Pools Act 1992 (SP Act), s 22F(2) Swimming Pools Regulation 2018 (SP Reg) cl 23

Berrigan Shire Council maintained a public safety focus through a swimming pool inspection program. The pools inspected that were found to be non-compliant, predominantly failed due to faulty components and poor maintenance regimes. The most common defects included:

- Fence height <1200mm
- Gaps >100mm below the fence
- Gates unable to self-close
- Resuscitation chart not on display

In most instances, the property owners co-operated with Council and all identified non-compliance issues rectified before a subsequent inspection. Berrigan Shire Council will work with all owners to achieve compliance, however where co-operation is not forthcoming, formal notices are issued. During the reporting period 0 notices of intention to serve an order were issued and 0 orders for pool safety barriers to be upgraded were issued. There are 0 orders or notices currently outstanding.

Inspection type	Number of 2023-24 inspections
Number of inspections carried out on tourist or visitor accommodation	2
Number of inspections of premises on which there are more than two dwellings	0
Issuance of Certificates of Compliance under s22D of the SP Act 1992	15

Issuance of Certificates of Non-Compliance under c21 of the SP Regulation 2018	6
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Competitive Neutrality Principles

To ensure its operations comply with national competition requirements, Council has identified those activities which must be treated as separate business operations. Council's declared business activities are categorised as either Category 1 (gross operating turn over exceeding \$2M - water supply, sewerage) or Category 2 (gross operating turnover less than \$2M - Council's landfill and cemeteries in each community).

All Category 1 business activities are expected to generate a return on capital investment that is comparable to rates for commercial businesses operating in similar activities, having regard to the local, national and global financial conditions. Further, any advantages the business activities may enjoy because of Council ownership (in borrowing funds and the equivalent of any taxation payments that would be payable by private sector providers) are identified by the Special Purpose Financial Statements.

Council has a Complaints Management Policy that provides details for dealing with complaints relating to competitive neutrality. No such complaints were received during the 2023-2024 reporting year.

Capital works expenditure

OLG Capital Expenditure Guidelines

The annual capital works expenditure by category for 2023-2024 is listed in the table below.

Function	Budget (\$)	Actual (\$)
Sewer	2,090,000	1,121,773
Urban road reseals	137,888	216,345
Ruban road construction	230,000	57,379
Rural road resheets	710,000	1,058,973
Rural road reseals	445,751	1,058,973
Rural road construction	1,579,000	1,860,960
Kerb and gutter	469,000	59,079
Water supplies	2,584,000	5,313,589
Waste services	825,000	42,267
Stormwater drainage	110,000	18,108
Environmental protection	-	37,020

Environmental upgrade agreements

Act s 54P(1)

There was no environmental upgrade agreements entered into by Council in 2023/2024.

Planning agreements

Environmental Planning & Assessment Act 1979, s 7.5(5)

There were no planning agreements in place for 2023/2024.

Contracts awarded for amounts greater than \$150,000

Reg cl 217(1)(a2) (i), (ii)

Contracts - includes Contracts above \$150,000		
Name and address of contractor	Contract description	Tendered amount (including GST)
Border Backhoe Services Pty Ltd 74 Cobram Street Berrigan NSW 2712	T01/23/24 Annual Plant Hire	Schedule of Rates
Rollers Australia 34 Jones Street East Wagga Wagga NSW 2650	T01/23/24 Annual Plant Hire	Schedule of Rates
E.B. Mawson & Sons Pty Ltd 141 King George Street Cohuna VIC 3568	T02/23/24 Supply of Quarry Products	Schedule of Rates
Downer EDI Works Pty Ltd 434-442 South Gippsland Hwy Dandenong Sth VIC 3164	T04/23/24 Insitu Pavement Stabilisation	Schedule of Rates
Downer EDI Works Pty Ltd 125-129 Somerton Road Somerton VIC 3062	T05/23/24 Cut-Back Bitumen	Schedule of Rates
South West Pipe Relining 8 Braithwaite Street Warnambool VIC 3280	T15/22/23 Tocumwal Sewer Augmentation - Relining of Gravity Sewer Main	\$395,784.51
MS Constructions Pty Ltd 5 Jordan Street Cobram VIC 3644	T16/22/23 Design & Construction of the Barooga Recreation Reserve Female Change Rooms with Three Extra Toilets	\$258,015.00
MS Constructions Pty Ltd 5 Jordan Street Cobram VIC 3644	T17/22/23 Barooga Cricket Nets - Demolish & Dispose of Existing, Design & Construct New	\$358,570.00
O'Loughlin Excavations 774 Campbell Road Muckatah VIC 3644	T07-23-24 Flooding from 14 September 2022 Onwards - Package 2 Sealed	\$490,293.47
Lawrence Brothers Quarries Pty Ltd 32 Stevenson Court Yarrowonga VIC 3730	T08-23-24 NSW Flooding from 14 September 2022 Onwards - Package 3 Unsealed	\$615,172.36
O'Loughlin Excavations 774 Campbell Road Muckatah VIC 3644	T09-23-24 NSW Flooding from 14 September 2022 Onwards - Package 4 Unsealed	\$1,080,241.13
O'Loughlin Excavations 774 Campbell Road Muckatah VIC 3644	T12-23-24 MR 226 Barooga-Cobram Road Maintenance Works	\$806,789.18
Westrac Pty Ltd 149 Hammond Avenue East Wagga Wagga NSW 2650	Contract LPG419 - Plant Machinery & Equipment CAT CP68B Paving Compactor	\$244,480.50
Shepherd Asset Management Solutions GPO Box 422 Brisbane QLD 4001	Contract LPG1208-4 Professional Consulting Services T06-23-24 Project Management for DRFA Works	Schedule of Rates

Reporting Requirement Local Government (General) Regulation 2005 cl 217 (1) (a2)

Legal issues

Reg cl 217(1)(a3)

Berrigan Shire Council was engaged in the following legal proceeding during 2023-24:

Council was required to instigate legal action against a commercial tenant to recover unpaid rent and expenses. The matter proceeded to the winding up and liquidation of the tenant in April 2024. The tenant abandoned furniture and stock which council was required to sell and transfer proceeds to the liquidators.

Work carried out on private land

Reg cl 217(1)(a4) & Act s 67, 67(2)(b),67(3)


There were no work carried out on Private Land in 2023/2024.


Companion animals

Reg cl 217(1)(f)

Companion animals play an important part in the lives of our residents, and we continue to support and encourage responsible pet ownership including the positive experiences and benefits pets provide. Our Ranger is in the community advocating safe pet ownership, distributes pamphlets, undertakes social media promotion and administers several community-based events. Our Ranger also continued to help pet owners with the required NSW registration process and microchipping services.

Companion animals 2023-24 data

	Surrendered	Seized	Returned to Owner before Impounding	Transferred to Council's Facility	Sold	Returned to Owner after Impounding
2023-24	25	52	5	47	5	21
2022-23	-	48	4	44	-	16
2021-22	-	59	18	41	-	25
2020-21	-	33	4	29	-	21

	Surrendered	Seized	Returned to Owner before Impounding	Transferred to Council's Facility	Sold	Returned to Owner after Impounding
2023-24	7	24	-	24	1	1
2022-23	-	17	0	17	-	1
2021-22	-	10	0	10	-	2
2020-21	-	26	0	26	-	0

Numbers do not include animals adopted by new owners and / or animal organisations



No. animals featured on our Facebook page: 18



Average reach: 2,672



No. people that shared, liked and commented on the posts: 1,134

Off leash areas

Providing off leash areas encourages residents to exercise with their dogs, therefore gaining health benefits and promoting social interaction between dogs and owners.

It should be noted that it is only legal to have dogs off leash in areas designated as off leash areas.

Councils off leash areas are: Kelly Street Tocumwal and Creed Street Berrigan.

Government Information Public Access (GIPA) Report

Government Information (Public Access) Act 2009

Berrigan Shire Council received 4 requests in total, under the *Government Information (Public Access) Act 2009* (GIPA Act) in the 2023-2024 reporting period.

During this reporting period Berrigan Shire Council received 2 valid formal access to information applications under the GIPA Act, which is considerably less than the 7 received in the prior reporting period last year.

During this reporting period, we received 2 informal access to information applications under the GIPA Act. This is less than the 6 received during the same as reporting period last year. We received no Confidential requests.

Summary:

- Formal - 2
- Confidential - 0
- Immunisation - 0
- Informal - 2

In the spirit of more open and transparent government, we endeavour to respond to requests for information either informally or by proactively releasing information, rather than relying on the formal process. At Berrigan Shire, we proactively publish a range of information on our website and social media. The improved content is based on the foundation of 'self-service' so members of the community can easily find information on our website, particularly any information that is frequently requested of us.

Public Interest Disclosure

Government Information (Public Access) Act 2009, s 125(1), Government Information (Public Access) Regulation 2018, cl 8, Schedule 2, Public Interest Disclosures Act 1994, s 31 Public Interest Disclosures Regulation 2011, cl 4

Public authorities are required to prepare an annual report on their obligations under the PID Act. The report below meets Berrigan Shire Council's obligations under the Act.

Statistical information on PIDs

- There were no Public Officials who made Public Interest Disclosures.
- There were no Public Interest Disclosures received by Berrigan Shire Council.

Update on PID obligations

- Berrigan Shire Council currently has in place an Access to Council Information Policy. The policy is closely aligned with the NSW Ombudsman's model policy as well as Berrigan Shire Council's Code of Conduct. The Policy is due for review and is available on Council's website.

Modern Slavery Statement 2024

Act s428(4)(d)

Berrigan Shire Council

56 Chanter Street

Berrigan NSW 2712

10 July 2024

Introduction

At Berrigan Shire Council, we are committed to upholding the highest ethical standards and promoting human rights in all our activities. As part of our dedication to social responsibility, we recognise the importance of addressing modern slavery and human trafficking issues within our operations and supply chains. The Modern Slavery Statement outlines our approach to combating modern slavery, as required under the Modern Slavery Act 2018 (Cth).

Organisational Structure

The Berrigan Shire Council is a local government entity operating within the Southern Riverina areas of New South Wales. We provide a wide range of services to our community, including services listed in the following section "Our Service Delivery". Our Council comprises dedicated employees, contractors and suppliers who contribute to the delivery of these services.

Our Commitment

We are committed to preventing modern slavery in all its forms, including forced labour, human trafficking, child labour and other exploitative practices. We condemn any violation of human rights and strive to ensure our operations, as well as our supply chains, are free from modern slavery.

1. **Policy Against Modern Slavery:** the modern slavery toolkit was recently provided by the Office of Local Government to assist councils in developing required policies. Berrigan Shire staff are preparing the requisite policy for the adoption of the new council after the September 2024 election.
2. **Risk Assessments:** Council has included modern slavery considerations throughout its Risk Register, including its strategic risks. These assessments have assisted in helping us to understand the nature and extent of the risks involved and prioritising our efforts accordingly.
3. **Supplier Engagement:** Once our Policy Against Modern Slavery is adopted by Council, we will commence engagement with our suppliers to ensure they share our commitment to combatting modern slavery. We have already introduced requisite clauses into our tender and contracting documents through LG Procurement and TenderLink as a first step. We will expect our suppliers to comply with all applicable laws and regulations related to modern slavery and to implement their own policies and due diligence processes.
4. **Supplier Audits and Assessments:** Through our tendering procedures council has already commenced assessment of suppliers compliance with modern slavery requirements. Audits and assessments will be conducted periodically or as deemed necessary and will be guided by the outcomes of our policy development.
5. **Employee Training and Awareness:** We will provide training and awareness programs to our employees to educate them about modern slavery, its indicators and the actions they may take to report any concerns or suspicions.
6. **Reporting:** As per the Guidance on Reasonable Steps provided by the Department of Communities and Justice, council will report annually on its progress towards ensuring its operations and supply chains are free of modern slavery.

Council believes it has as per the above, met the requirements of Reasonable Step 1 (Commit) and will now commence work towards prioritisation of risk as per legislated requirements of the *Modern Slavery Act 2018 (Cth)*.

Audited Financial Reports

for the Year Ended 30 June 2024.

Act s 428(4)(a)

DRAFT

Berrigan Shire Council

ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2024



“Making an even better Berrigan Shire”

Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

“Making an even better Berrigan Shire”



Berrigan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

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Overview

Berrigan Shire Council is constituted under the *Local Government Act 1993 (NSW)* and has its principal place of business at:

56 Chanter St
BERRIGAN NSW 2712

Council's guiding principles are detailed in Chapter 3 of the LGA and includes:

- principles applying to the exercise of functions generally by council,
- principles to be applied when making decisions,
- principles of community participation,
- principles of sound financial management, and
- principles for strategic planning relating to the development of an integrated planning and reporting framework.

A description of the nature of Council's operations and its principal activities are provided in Note B1-2.

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.berriganshire.nsw.gov.au.

Berrigan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Understanding Council's Financial Statements

Introduction

Each year New South Wales local governments are required to present audited financial statements to their council and community.

What you will find in the Statements

The financial statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2024.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the Office of Local Government.

About the Councillor/Management Statement

The financial statements must be certified by senior staff as 'presenting fairly' the Council's financial results for the year and are required to be adopted by Council – ensuring both responsibility for and ownership of the financial statements.

About the Primary Financial Statements

The financial statements incorporate five "primary" financial statements:

1. The Income Statement

Summarises Council's financial performance for the year, listing all income and expenses. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

2. The Statement of Comprehensive Income

Primarily records changes in the fair value of Council's Infrastructure, property, plant and equipment.

3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its assets, liabilities and "net wealth".

4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent. This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the five primary financial statements.

About the Auditor's Reports

Council's financial statements are required to be audited by the NSW Audit Office.

In NSW the auditor provides two audit reports:

1. an opinion on whether the financial statements present fairly the Council's financial performance and position, and
2. their observations on the conduct of the audit, including commentary on the Council's financial performance and financial position.

Who uses the Financial Statements?

The financial statements are publicly available documents and must be presented at a Council meeting between seven days and five weeks after the date of the audit report.

The public can make submissions to Council up to seven days subsequent to the public presentation of the financial statements. Council is required to forward an audited set of financial statements to the Office of Local Government.

Berrigan Shire Council

General Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

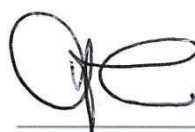
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 16 October 2024.



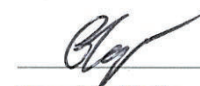
Julia Cornwell McKean
Mayor
16 October 2024



Renee Paine
Councillor
16 October 2024



Karina Ewer
Chief Executive Officer
16 October 2024



Genevieve Taylor
Responsible Accounting Officer
16 October 2024

Berrigan Shire Council

Income Statement

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Income from continuing operations				
11,890	Rates and annual charges	B2-1	12,119	11,601
2,214	User charges and fees	B2-2	3,304	2,421
729	Other revenues	B2-3	548	435
7,847	Grants and contributions provided for operating purposes	B2-4	9,281	11,028
13,585	Grants and contributions provided for capital purposes	B2-4	6,743	6,350
1,274	Interest and investment income	B2-5	1,404	924
26	Other income	B2-6	152	192
37,565	Total income from continuing operations		33,551	32,951
Expenses from continuing operations				
4,822	Employee benefits and on-costs	B3-1	9,851	9,072
14,307	Materials and services	B3-2	9,832	10,225
164	Borrowing costs	B3-3	100	(251)
6,372	Depreciation, amortisation and impairment of non-financial assets	B3-4	8,967	8,471
740	Other expenses	B3-5	750	695
–	Net loss from the disposal of assets	B4-1	3,171	1,697
26,405	Total expenses from continuing operations		32,671	29,909
11,160	Net operating result for the year attributable to Council		880	3,042
(2,425)	Net operating result for the year before grants and contributions provided for capital purposes		(5,863)	(3,308)

The above Income Statement should be read in conjunction with the accompanying notes.

Berrigan Shire Council

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Net operating result for the year – from Income Statement		880	3,042
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain/(loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<u>42,041</u>	43,161
Total items which will not be reclassified subsequently to the operating result		42,041	43,161
Total other comprehensive income for the year		42,041	43,161
Total comprehensive income for the year attributable to Council		42,921	46,203

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Berrigan Shire Council

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalents	C1-1	23,540	15,084
Investments	C1-2	19,090	28,113
Receivables	C1-4	5,903	3,195
Inventories	C1-5	348	691
Other	C1-7	93	51
Total current assets		48,974	47,134
Non-current assets			
Infrastructure, property, plant and equipment (IPPE)	C1-6	446,379	401,971
Total non-current assets		446,379	401,971
Total assets		495,353	449,105
LIABILITIES			
Current liabilities			
Payables	C3-1	3,086	2,645
Contract liabilities	C3-2	4,963	1,254
Borrowings	C3-3	606	675
Employee benefit provisions	C3-4	1,951	1,620
Total current liabilities		10,606	6,194
Non-current liabilities			
Borrowings	C3-3	2,828	3,434
Employee benefit provisions	C3-4	196	663
Provisions	C3-5	147	159
Total non-current liabilities		3,171	4,256
Total liabilities		13,777	10,450
Net assets		481,576	438,655
EQUITY			
Accumulated surplus		134,444	133,564
IPPE revaluation reserve	C4-1	347,132	305,091
Total equity		481,576	438,655

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Berrigan Shire Council

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	2024			2023		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		133,564	305,091	438,655	130,522	261,930	392,452
Net operating result for the year		880	–	880	3,042	–	3,042
Other comprehensive income							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	–	42,041	42,041	–	43,161	43,161
Other comprehensive income		–	42,041	42,041	–	43,161	43,161
Total comprehensive income		880	42,041	42,921	3,042	43,161	46,203
Closing balance at 30 June		134,444	347,132	481,576	133,564	305,091	438,655

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Berrigan Shire Council

Statement of Cash Flows

for the year ended 30 June 2024

Original unaudited budget 2024	\$ '000	Notes	Actual 2024	Actual 2023
Cash flows from operating activities				
Receipts:				
11,793	Rates and annual charges		11,803	11,473
2,180	User charges and fees		2,466	2,620
1,009	Interest received		1,343	514
9,759	Grants and contributions		19,180	17,864
–	Bonds, deposits and retentions received		11	–
607	Other		(225)	2,670
Payments:				
(5,403)	Payments to employees		(9,931)	(9,031)
(10,407)	Payments for materials and services		(9,661)	(11,979)
(164)	Borrowing costs		(100)	251
–	Bonds, deposits and retentions refunded		–	(47)
(2,250)	Other		(558)	(1,064)
7,124	Net cash flows from operating activities	G1-1	14,328	13,271
Cash flows from investing activities				
Receipts:				
2,941	Redemption of term deposits		24,113	39,194
–	Sale of real estate assets		386	432
354	Proceeds from sale of IPPE		99	263
Payments:				
–	Acquisition of term deposits		(15,090)	(41,223)
(13,029)	Payments for IPPE		(14,705)	(13,578)
(9,734)	Net cash flows from/(used in) investing activities		(5,197)	(14,912)
Cash flows from financing activities				
Receipts:				
2,561	Proceeds from borrowings		–	–
Payments:				
(833)	Repayment of borrowings		(675)	(659)
1,728	Net cash flows from/(used in) financing activities		(675)	(659)
(882)	Net change in cash and cash equivalents		8,456	(2,300)
9,143	Cash and cash equivalents at beginning of year		15,084	17,384
8,261	Cash and cash equivalents at end of year	C1-1	23,540	15,084
20,880	Plus: Investments on hand at end of year	C1-2	19,090	28,113
29,141	Total cash, cash equivalents and investments		42,630	43,197

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Berrigan Shire Council

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Berrigan Shire Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 16 October 2024. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs Council to amend the financial statements.

The material accounting policies adopted in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2005 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note B5-1 – Material budget variations

and are clearly marked.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of infrastructure, property, plant and equipment.

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) tip remediation provisions – refer Note C3-5
- (iii) employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables – refer Note C1-4.

Council monitors its receivables closely and currently considered all of them recoverable, with debt collection processes ongoing where necessary.

A1-1 Basis of preparation (continued)

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the *Local Government Act 1993 (NSW)*, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of the Council.

Cash and other assets of the following activities have been included as part of the Consolidated Fund:

- General purpose operations
- Water service
- Sewerage service

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

Volunteer services

Council has no material reliance on volunteer services and there is no financial impact on the financial statements as presented.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2024 reporting period.

Council has elected not to apply any of these pronouncements in these financial statements before their operative dates.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or cash flows.

New accounting standards adopted during the year

During the year Council adopted all accounting standards, which were mandatorily effective from the first time at 30 June 2024. None of these standards had a significant impact on reported position or performance.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

\$ '000	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions or activities										
Sustainable & Natural Built Landscapes	19,720	19,085	20,691	21,350	(971)	(2,265)	10,267	10,465	397,532	358,661
Good Government	12,211	12,754	6,733	3,527	5,478	9,227	4,339	5,422	34,679	32,325
Supported & Engaged Communities	1,100	497	4,060	3,905	(2,960)	(3,408)	1,418	1,491	54,181	49,274
Diverse & Resilient Business	520	615	1,187	1,127	(667)	(512)	–	–	8,961	8,845
Total functions and activities	33,551	32,951	32,671	29,909	880	3,042	16,024	17,378	495,353	449,105

B1-2 Components of functions or activities

Sustainable and Natural Built Landscapes

Details relating to the councils functions or activities as reported in B1-1 are as follows:

Development decisions made today about how we move around and between our communities and use our natural resources - the River, wildlife, forests, agricultural and urban land, and water shape the future of our communities. Council's Delivery Program and strategic objectives are:

- 1.1 Support sustainable use of natural resources and built landscapes;
- 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife; and
- 1.3 Connect and protect our communities.

Sustainable and natural built landscapes include the Council functions of Housing, Environment, Water Supply, Sewerage Services, Mining, Manufacture and Construction, and Transport and Communication.

Good Government

Good government is about making good decisions over time. These decisions involve managing our financial, economic, and environmental risks and the social implications of decisions made. Council's good government Delivery Program and strategic objectives are:

- 2.1 Berrigan Shire 2027 objectives and strategic actions facilitate the effective governance by Council of Council operations and reporting; and
- 2.2 Strengthen strategic relationships and partnerships with community, business and government.

Good Government includes the Council functions of Administration and Governance.

Supported and Engaged communities

Safe, healthy, accessible and inclusive communities are child and older person friendly. Lifelong learning, cultural expression, services for older residents and recreational activities provide opportunities for people with a diverse range of interests to become involved and engaged in their local communities. Council's Supported and engaged communities Delivery Program and strategic objectives are:

- 3.1 Create safe, friendly and accessible communities; and
- 3.2 Support community engagement through life-long learning, culture and recreation.

Supported and engaged communities includes the Council functions of Public Order and Safety, Health, Community Amenities, Community Services and Education and Recreation and Culture.

Diverse and resilient business

Our lifestyle, climate, existing facilities and proximity to Melbourne present a range of agricultural, tourism, retail and health industry opportunities. Council's Delivery Program and diverse and resilient business strategic objectives include:

- 4.1 Strengthen and diversify the local economy and invest in local job creation and innovation;
- 4.2 Diversify and promote local tourism; and
- 4.3 Connect local, regional and national road and rail infrastructure and networks.

Diverse and resilient business include the Council functions of Economic Affairs.

B2 Sources of income

B2-1 Rates and annual charges

\$ '000	Timing	2024	2023
Ordinary rates			
Residential	1	3,237	3,041
Farmland	1	2,112	2,035
Business	1	563	611
Less: pensioner rebates	1	(176)	(174)
Rates levied to ratepayers		5,736	5,513
Pensioner rate subsidies received	2	95	95
Total ordinary rates		5,831	5,608
Annual charges (pursuant to s496, 496A, 496B, 501 & 611)			
Domestic waste management services	1	1,244	1,186
Stormwater management services	1	78	77
Water supply services	1	2,459	2,347
Sewerage services	1	2,491	2,377
Waste management services (not-domestic)	1	123	116
Less: pensioner rebates	1	(244)	(242)
Annual charges levied		6,151	5,861
Pensioner annual charges subsidies received:			
– Water	2	47	46
– Sewerage	2	45	44
– Domestic waste management	2	45	42
Total annual charges		6,288	5,993
Total rates and annual charges		12,119	11,601

Council has used 2022 year valuations provided by the NSW Valuer-General in calculating its rates.

Material accounting policy information

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

\$ '000	Timing	2024	2023
User charges			
Domestic waste management services	2	276	270
Water supply services	2	1,168	960
Sewerage services	2	89	77
Waste management services (not-domestic)	2	350	346
Total User charges		1,883	1,653
Fees			
(i) Fees and charges – statutory and regulatory functions (per s608)			
Building regulation	2	296	215
Private works – section 67	2	158	126
Section 10.7 certificates (EP&A Act)	2	26	24
Section 603 certificates	2	25	28
Aerodrome	2	43	30
Cemeteries	2	133	146
Library	2	6	9
Swimming centres	2	112	88
Sewerage	2	10	5
Water supply	2	76	51
Other	2	536	46
Total fees		1,421	768
Total user charges and fees		3,304	2,421
Timing of revenue recognition for user charges and fees			
User charges and fees recognised at a point in time (2)		3,304	2,421
Total user charges and fees		3,304	2,421

The **AASB** notation (above) identifies the revenue recognition pattern for material items of Council revenue:

- (1) indicates income recognised under AASB 15 “at a point in time”,
- (2) indicates income recognised under AASB 15 “over time”.

Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as joining fees for the leisure centre, the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

B2-3 Other revenues

\$ '000	Timing	2024	2023
Fines	2	2	1
Legal fees recovery – rates and charges (extra charges)	1	4	31
Commissions and agency fees	1	94	99
Diesel rebate	1	87	58
Insurance claims recoveries	1	–	13
Recycling income (non-domestic)	1	23	28
Sales – general	1	16	95
Insurance rebate	1	79	3
Paid parental leave scheme	1	16	21
Sale of gravel	1	29	–
Sale of scrap metal	1	28	10
Other	1	139	42
Workers compensation recovery	1	31	34
Total other revenue		548	435
Timing of revenue recognition for other revenue			
Other revenue recognised over time (1)		546	434
Other revenue recognised at a point in time (2)		2	1
Total other revenue		548	435

The timing column notation (above) identifies the revenue recognition pattern for material items of Council's revenue:

- (1) indicates income recognised under AASB 15 or AASB 1058 “over time”,
- (2) indicates income recognised under AASB 15 or AASB 1058 “at a point in time”.

Material accounting policy information for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

B2-4 Grants and contributions

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
General purpose grants and non-developer contributions (untied)					
General purpose (untied)					
Current year allocation					
Financial assistance – general component	1	272	1,100	–	–
Financial assistance – local roads component	1	47	459	–	–
Payment in advance - future year allocation					
Financial assistance – general component	1	3,951	4,306	–	–
Financial assistance – local roads component	1	1,513	1,761	–	–
Amount recognised as income during current year		5,783	7,626	–	–
Special purpose grants and non-developer contributions (tied)					
Cash contributions					
Previously specific grants:					
Bushfire and emergency services	1	62	61	–	–
– Domestic waste management	1	17	–	–	–
Community care	2	–	5	–	–
Economic development	2	60	7	7	–
Employment and training programs	2	116	4	–	–
Floodplain management	2	39	–	–	–
Heritage and cultural	2	–	13	–	–
Library	2	7	8	–	–
Library – per capita	1	69	65	–	–
Library – special projects	1	19	20	–	–
LIRS subsidy	1	8	13	–	–
Recreation and culture	2	–	–	1,005	1,120
Noxious weeds	2	57	62	–	–
Street lighting	2	53	52	–	–
Transport (other roads and bridges funding)	2	–	1,471	3,196	2,741
Transport (roads to recovery)	2	1,853	516	–	–
Water supplies	2	–	–	703	1,929
Other specific grants	2	57	35	173	224
Previously contributions:					
Paving	2	–	–	–	(6)
Recreation and culture	2	–	–	4	4
Transport for NSW contributions (regional roads, block grant)	2	1,081	1,060	252	58
Other contributions	2	–	10	9	20
Total special purpose grants and non-developer contributions (tied)		3,498	3,402	5,349	6,090
Total grants and non-developer contributions		9,281	11,028	5,349	6,090

B2-4 Grants and contributions (continued)

\$ '000	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Comprising:					
– Other funding		–	11	14	88
– Commonwealth funding		7,817	9,665	186	224
– State funding		1,464	1,352	5,149	5,778
		9,281	11,028	5,349	6,090

Developer contributions

\$ '000	Notes	Timing	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):						
	G5					
Cash contributions						
S 7.11 – contributions towards amenities/services		2	–	–	114	46
S 64 – water supply contributions		2	–	–	1,135	214
S 64 – sewerage service contributions		2	–	–	145	–
Total developer contributions			–	–	1,394	260
Total grants and contributions			9,281	11,028	6,743	6,350

Timing of revenue recognition for grants and contributions

Grants and contributions recognised over time (1)	5,958	7,785	–	–
Grants and contributions recognised at a point in time (2)	3,323	3,243	6,743	6,350
Total grants and contributions	9,281	11,028	6,743	6,350

B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

\$ '000	Operating 2024	Operating 2023	Capital 2024	Capital 2023
Unspent grants and contributions				
Unspent funds at 1 July	534	453	1,254	951
Add: Funds received and not recognised as revenue in the current year	–	12,460	4,287	4,524
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	(34)	(12,379)	(1)	(3,270)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(412)	–	(576)	(951)
Unspent funds at 30 June	88	534	4,964	1,254
Contributions				
Unspent funds at 1 July	1,213	955	–	–
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	1,395	258	–	–
Add: contributions received for the provision of goods and services	1,345	1,215	–	–
Less: contributions recognised in the current period now spent	(1,345)	(1,215)	–	–
Unspent contributions at 30 June	2,608	1,213	–	–

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement but include achievement of agreed service levels, or the completion of certain works or delivery of specified services. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

B2-4 Grants and contributions (continued)

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979*. (EP&A Act)

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

B2-5 Interest and investment income

\$ '000	2024	2023
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	58	29
– Cash and investments	1,346	895
Total interest and investment income (losses)	1,404	924
Interest and investment income is attributable to:		
Unrestricted investments/financial assets:		
Overdue rates and annual charges (general fund)	28	14
General Council cash and investments	804	444
Restricted investments/funds – external:		
Water fund operations	387	400
Sewerage fund operations	185	66
Total interest and investment income	1,404	924

Material accounting policy information

Interest income is recognised using the effective interest rate at the date that interest is earned.

B2-6 Other income

\$ '000	Notes	2024	2023
Rental income			
Other lease income			
Staff Housing		18	36
Caravan Park		37	42
Leaseback fees - council vehicles		15	44
Other facilities		82	70
Total rental income	C2-2	152	192
Total other income		152	192

B3 Costs of providing services

B3-1 Employee benefits and on-costs

\$ '000	2024	2023
Salaries and wages	7,230	6,456
Employee leave entitlements (ELE)	1,569	1,441
ELE on-costs	(54)	35
Superannuation – defined contribution plans	853	715
Superannuation – defined benefit plans	43	80
Workers' compensation insurance	316	444
Fringe benefit tax (FBT)	38	64
Training costs (other than salaries and wages)	–	1
Protective clothing	25	14
Other	72	30
Total employee costs	10,092	9,280
Less: capitalised costs	(241)	(208)
Total employee costs expensed	9,851	9,072

Material accounting policy information

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

\$ '000	Notes	2024	2023
Raw materials and consumables		4,619	6,349
Contractor costs		1,721	733
– Domestic waste and recycling collection contract		636	496
Advertising		92	136
Audit Fees ¹	F2-1	68	71
Bank charges		85	63
Cleaning		5	6
Councillor and Mayoral fees and associated expenses	F1-2	197	216
Electricity and heating		528	374
Insurance		573	549
Street lighting		184	228
Subscriptions and publications		35	49
Telephone and communications		181	115
Training costs (other than salaries and wages)		223	224
Travel expenses		106	169
Valuation fees		46	43
Other expenses		406	295
Legal expenses:			
– Legal expenses: planning and development		16	27
– Legal expenses: debt recovery		107	73
– Legal expenses: other		4	9
Total materials and services		9,832	10,225

Material accounting policy information

Expenses are recorded on an accruals basis as the Council receives the goods or services.

B3-3 Borrowing costs

\$ '000	Notes	2024	2023
(i) Interest bearing liability costs			
Interest on loans		111	132
Total interest bearing liability costs		111	132
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	(11)	(383)
Total other borrowing costs		(11)	(383)
Total borrowing costs expensed		100	(251)

Material accounting policy information

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed as incurred.

B3-4 Depreciation, amortisation and impairment of non-financial assets

\$ '000	Notes	2024	2023
Depreciation and amortisation			
Plant and equipment		1,048	1,001
Office equipment		37	29
Land improvements (depreciable)		–	–
Infrastructure:			
	C1-6		
– Buildings – non-specialised		5	10
– Buildings – specialised		796	725
– Roads		3,266	3,063
– Bridges		96	90
– Footpaths		160	152
– Stormwater drainage		308	294
– Water supply network		1,326	1,100
– Sewerage network		1,055	1,036
– Swimming pools		67	59
– Other open space/recreational assets		490	393
– Aerodrome		104	141
Other assets:			
– Heritage collections		–	1
– Library books		9	12
– Other		191	186
Reinstatement, rehabilitation and restoration assets:			
– Tip assets	C1-6	9	179
Total depreciation, amortisation and impairment for non-financial assets		8,967	8,471

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-6 for IPPE assets.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore, an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

\$ '000	2024	2023
Impairment of receivables		
Other	24	42
Total impairment of receivables	24	42
Other		
Contributions/levies to other levels of government		
– Emergency services levy (includes FRNSW, SES, and RFS levies)	37	21
– NSW fire brigade levy	99	60
– NSW rural fire service levy	155	183
– Other contributions/levies	20	21
Donations, contributions and assistance to other organisations (Section 356)		
– Heritage and cultural programs	12	10
– Public halls and community facilities	25	27
– Riverina and Murray Regional Organisation of Councils	19	18
– Sporting grounds	112	53
– Swimming pools	168	157
– Tourism and area promotion	77	44
– Other	2	59
Total other	726	653
Total other expenses	750	695

Material accounting policy information

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

B4 Gains or losses

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

\$ '000	Notes	2024	2023
Gain (or loss) on disposal of property (excl. investment property)			
Less: carrying amount of property assets sold/written off		—	—
Gain (or loss) on disposal		—	—
Gain (or loss) on disposal of plant and equipment			
Proceeds from disposal – plant and equipment	C1-6	99	263
Less: carrying amount of plant and equipment assets sold/written off		(75)	(70)
Gain (or loss) on disposal		24	193
Gain (or loss) on disposal of infrastructure			
Proceeds from disposal – infrastructure	C1-6	—	—
Less: carrying amount of infrastructure written off		(3,296)	(1,863)
Gain (or loss) on disposal		(3,296)	(1,863)
Gain (or loss) on disposal of real estate assets held for sale			
Proceeds from disposal – real estate assets	C1-5	386	432
Less: carrying amount of real estate assets sold/written off		(285)	(459)
Gain (or loss) on disposal		101	(27)
Net gain (or loss) from disposal of assets		(3,171)	(1,697)

Material accounting policy information

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 28 June 2023 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Revenues				
Rates and annual charges	11,890	12,119	229	2% F
User charges and fees Council did not budget for several large subdivision applications.	2,214	3,304	1,090	49% F
Other revenues Council incorrectly included revenue that is included in Other Income when setting the budget.	729	548	(181)	(25)% U
Operating grants and contributions	7,847	9,281	1,434	18% F
Capital grants and contributions Council only allocates a budget line for Grant Funding once a formal approval of the Grant application is received and a Funding Deed is provided. As Council applies for and receives various grants throughout the year this causes this budget line to vary depending on the Grant Funding available throughout the year.	13,585	6,743	(6,842)	(50)% U
Interest and investment revenue Council continued to invest in short term investments within the Water Fund this financial year due to large scale projects taking longer than originally planned. Interest rates stayed higher than anticipated throughout the year.	1,274	1,404	130	10% F
Other income Council budgets for other income conservatively.	26	152	126	485% F

B5-1 Material budget variations (continued)

\$ '000	2024 Budget	2024 Actual	2024 ----- Variance -----	
Expenses				
Employee benefits and on-costs	4,822	9,851	(5,029)	(104)% U
Council budgets its salary and wage expenditure for numerous employees against budget line items that are captured under materials and contracts. These employees include but are not limited to roads, water, sewer, waste, parks & gardens. Council needs to do this to ensure they are accurately capturing the cost of capital works, repairs and maintenance.				
Materials and services	14,307	9,832	4,475	31% F
Borrowing costs	164	100	64	39% F
The original budget includes borrowing costs for internal loans which is not captured in the general purpose financial statements. Council also delayed loan drawdowns due to project delays.				
Depreciation, amortisation and impairment of non-financial assets	6,372	8,967	(2,595)	(41)% U
Council is currently revaluing their assets on a regular basis and with current inflation costs and natural disasters Council has not accounted for the large increase in the impairments of some asset classes.				
Other expenses	740	750	(10)	(1)% U
Council did not budget accordingly for other expenses.				
Net losses from disposal of assets	-	3,171	(3,171)	∞ U
Council does not budget for the net loss on disposal of assets as it budgets on a cash basis.				
Statement of cash flows				
Cash flows from operating activities	7,124	14,328	7,204	101% F
Cash flows from investing activities	(9,734)	(5,197)	4,537	(47)% F
Cash flows from financing activities	1,728	(675)	(2,403)	(139)% U

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

\$ '000	2024	2023
Cash assets		
Cash at bank and on hand	23,540	15,084
Total cash and cash equivalents	23,540	15,084

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	23,540	15,084
Balance as per the Statement of Cash Flows	23,540	15,084

Material accounting policy information

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Financial investments

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Debt securities at amortised cost				
Term deposits	19,090	-	28,113	-
Total financial investments	19,090	-	28,113	-
Total cash assets, cash equivalents and investments	42,630	-	43,197	-

Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories those measured at:

- amortised cost
- fair value through profit and loss
- fair value through other comprehensive income
- equity instrument.

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

C1-2 Financial investments (continued)

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

C1-3 Restricted and allocated cash, cash equivalents and investments

\$ '000	2024	2023
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	42,630	43,197
Less: Externally restricted cash, cash equivalents and investments	<u>(31,475)</u>	<u>(28,243)</u>
Cash, cash equivalents and investments not subject to external restrictions	11,155	14,954
External restrictions		
External restrictions – included in liabilities		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended grants – general fund	<u>4,964</u>	1,254
External restrictions – included in liabilities	4,964	1,254
External restrictions – other		
External restrictions included in cash, cash equivalents and investments above comprise:		
Developer contributions – general	2,608	1,215
Specific purpose unexpended grants (recognised as revenue) – general fund	88	534
Water fund	12,887	16,304
Sewer fund	5,867	5,293
Domestic waste management	5,061	3,643
External restrictions – other	26,511	26,989
Total external restrictions	31,475	28,243

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

\$ '000	2024	2023
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(b) Internal allocations**Cash, cash equivalents and investments not subject to external restrictions**

	11,155	14,954
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Less: Internally restricted cash, cash equivalents and investments	(7,575)	(2,925)
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Unrestricted and unallocated cash, cash equivalents and investments

	3,580	12,029
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Internal allocations

At 30 June, Council has internally allocated funds to the following:

Plant and vehicle replacement	2,244	1,516
Employees leave entitlement	289	289
Aerodrome	114	114
Capital works reserve	4,575	653
Information technology	162	162
Risk management	191	191
Total internal allocations	7,575	2,925

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

\$ '000	2024	2023
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(c) Unrestricted and unallocated**Unrestricted and unallocated cash, cash equivalents and investments**

	3,580	12,029
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C1-4 Receivables

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Rates and annual charges	980	–	625	–
User charges and fees	1,161	–	323	–
Accrued revenues				
– Interest on investments	562	–	501	–
– Other income accruals	34	–	312	–
Government grants and subsidies	1,899	–	1,346	–
Net GST receivable	1,070	–	–	–
Other debtors	197	–	88	–
Total net receivables	5,903	–	3,195	–
Externally restricted receivables				
Water supply				
– Rates and availability charges	225	–	320	–
Sewerage services				
– Rates and availability charges	191	–	124	–
Total external restrictions	416	–	444	–
Unrestricted receivables	5,487	–	2,751	–
Total net receivables	5,903	–	3,195	–

Material accounting policy information

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets. Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When estimating ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

When considering the ECL for rates and annual charges debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Credit losses are measured at the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

Council writes off a receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 120 days past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

C1-5 Inventories

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(i) Inventories at cost				
Real estate for resale	123	-	408	-
Stores and materials	225	-	283	-
Total inventories	348	-	691	-

Externally restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Water				
Stores and materials	85	-	108	-
Total water	85	-	108	-
Sewerage				
Stores and materials	9	-	12	-
Total sewerage	9	-	12	-
Total externally restricted assets	94	-	120	-
Total unrestricted assets	254	-	571	-
Total inventories	348	-	691	-

C1-5 Inventories (continued)

(i) Other disclosures

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
(a) Details for real estate development					
Residential		123	-	408	-
Total real estate for resale		123	-	408	-
(Valued at the lower of cost and net realisable value)					
Represented by:					
Acquisition costs		123	-	408	-
Total costs		123	-	408	-
Total real estate for resale		123	-	408	-
Movements:					
Real estate assets at beginning of the year		408	-	521	-
- Purchases and other costs		1	-	1	-
- Transfers in from (out to) Note C1-6		-	-	345	-
- WDV of sales (expense)	B4-1	(286)	-	(459)	-
Total real estate for resale		123	-	408	-

Material accounting policy information

Raw materials and stores

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period								At 30 June 2024		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000														
Capital work in progress	7,870	–	7,870	265	2,517	–	–	(4,795)	–	–	–	5,857	–	5,857
Plant and equipment	9,245	(5,737)	3,508	–	856	(77)	(1,048)	–	(2)	–	–	9,387	(6,149)	3,238
Office equipment	874	(690)	184	–	80	(18)	(37)	91	1	–	–	1,019	(718)	301
Land:														
– Operational land	8,812	–	8,812	–	–	–	–	–	–	–	–	8,812	–	8,812
– Community land	1,337	–	1,337	–	–	–	–	–	–	–	421	1,758	–	1,758
– Crown land	4,043	–	4,043	–	–	–	–	–	–	–	2,950	6,993	–	6,993
– Land under roads (post 30/6/08)	88	–	88	–	–	–	–	–	–	–	–	88	–	88
Land improvements – depreciable	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Infrastructure:														
– Buildings – non-specialised	404	(36)	368	–	87	–	(5)	122	(209)	–	8	411	(40)	371
– Buildings – specialised	57,874	(18,162)	39,712	62	–	(39)	(796)	18	207	–	2,084	61,264	(20,016)	41,248
– Roads	205,423	(32,958)	172,465	5,854	1,179	(800)	(3,266)	270	(48)	–	8,379	222,228	(38,195)	184,033
– Bridges & Culverts	12,796	(5,289)	7,507	–	–	–	(96)	–	47	–	497	13,715	(5,760)	7,955
– Footpaths	11,167	(2,217)	8,950	–	88	–	(160)	–	1	(399)	–	10,978	(2,498)	8,480
– Bulk earthworks (non-depreciable)	14,204	–	14,204	–	–	–	–	–	–	–	721	14,925	–	14,925
– Stormwater drainage	29,561	(5,256)	24,305	–	17	–	(308)	24	(1)	–	763	30,531	(5,730)	24,801
– Water supply network	57,974	(21,736)	36,238	1,958	74	(2,240)	(1,326)	3,977	2	–	19,436	75,094	(16,975)	58,119
– Sewerage network	71,482	(24,606)	46,876	562	340	(3)	(1,055)	127	(2)	–	5,649	73,147	(20,653)	52,494
– Swimming pools	4,078	(1,816)	2,262	–	–	–	(67)	–	–	–	120	4,261	(1,946)	2,315
– Other open space/recreational assets	16,041	(3,770)	12,271	217	326	(131)	(490)	4	1	–	790	17,347	(4,359)	12,988
– Aerodrome	10,047	(3,950)	6,097	–	–	–	(104)	–	369	–	343	11,021	(4,316)	6,705
Other assets:														
– Heritage collections	–	–	–	–	–	–	–	–	–	–	–	–	–	–
– Library books	87	(9)	78	–	27	(61)	(9)	–	–	–	–	36	(1)	35
– Other	7,676	(2,969)	4,707	139	135	(81)	(191)	162	(369)	–	305	8,075	(3,267)	4,808
Reinstatement, rehabilitation and restoration assets :														
– Quarry assets	37	(37)	–	–	–	–	–	–	–	–	–	24	(24)	–
– Tip assets	1,253	(1,164)	89	–	–	–	(9)	–	1	(26)	–	1,313	(1,258)	55
Total infrastructure, property, plant and equipment	532,373	(130,402)	401,971	9,057	5,726	(3,450)	(8,967)	–	(2)	(425)	42,466	578,284	(131,905)	446,379

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-6 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2022			Asset movements during the reporting period									At 30 June 2023		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreci- ation expense	WIP transfers	Adjustments and transfers	Tfrs from/(to) real estate assets (Note C1-5)	Revalu- ation decrements to equity (ARR)	Revalu- ation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
\$ '000															
Capital work in progress	2,518	–	2,518	417	5,004	–	–	(69)	–	–	–	–	7,870	–	7,870
Plant and equipment	8,372	(5,160)	3,212	–	1,329	(32)	(1,001)	–	–	–	–	–	9,245	(5,737)	3,508
Office equipment	747	(661)	86	–	127	–	(29)	–	–	–	–	–	874	(690)	184
Land:															
– Operational land	7,853	–	7,853	–	1,094	–	–	–	27	(25)	(137)	–	8,812	–	8,812
– Community land	970	–	970	–	–	–	–	–	–	–	–	366	1,337	–	1,337
– Crown land	2,253	–	2,253	–	–	–	–	–	–	–	–	1,790	4,043	–	4,043
– Land under roads (post 30/6/08)	88	–	88	–	–	–	–	–	–	–	–	–	88	–	88
Land improvements – depreciable	847	(399)	448	–	–	–	–	–	(448)	–	–	–	–	–	–
Infrastructure:															
– Buildings – non-specialised	729	(30)	699	–	–	–	(10)	–	–	(320)	(1)	–	404	(36)	368
– Buildings – specialised	53,515	(16,355)	37,160	262	51	(151)	(725)	8	–	–	–	3,106	57,874	(18,162)	39,712
– Roads	183,562	(29,221)	154,341	1,738	588	(1,247)	(3,063)	12	–	–	–	20,096	205,423	(32,958)	172,465
– Bridges	12,165	(5,213)	6,952	–	–	–	(90)	–	–	–	–	644	12,796	(5,289)	7,507
– Footpaths	5,440	(1,196)	4,244	–	861	(135)	(152)	–	–	–	–	4,131	11,167	(2,217)	8,950
– Bulk earthworks (non-depreciable)	12,553	–	12,553	105	–	–	–	–	–	–	–	1,546	14,204	–	14,204
– Stormwater drainage	26,103	(4,874)	21,229	456	–	(14)	(294)	9	–	–	–	2,919	29,561	(5,256)	24,305
– Water supply network	53,860	(19,118)	34,742	411	29	(2)	(1,100)	20	–	–	–	2,138	57,974	(21,736)	36,238
– Sewerage network	66,853	(21,806)	45,047	153	–	(314)	(1,036)	16	–	–	–	3,010	71,482	(24,606)	46,876
– Swimming pools	3,608	(1,569)	2,039	–	–	–	(59)	–	–	–	–	282	4,078	(1,816)	2,262
– Other open space/recreational assets	12,188	(3,517)	8,671	–	385	–	(393)	4	519	–	–	3,085	16,041	(3,770)	12,271
– Aerodrome	11,940	(4,896)	7,044	–	–	–	(141)	–	–	–	(806)	–	10,047	(3,950)	6,097
Other assets:															
– Heritage collections	81	(9)	72	–	–	–	(1)	–	–	–	(71)	–	–	–	–
– Library books	120	(20)	100	–	28	(38)	(12)	–	–	–	–	–	87	(9)	78
– Other	5,666	(2,186)	3,480	439	11	–	(186)	–	(98)	–	–	1,063	7,676	(2,969)	4,707
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):															
– Tip assets	3,555	(3,374)	181	–	86	–	(179)	–	–	–	–	–	1,253	(1,164)	89
– Quarry assets	37	(37)	–	–	–	–	–	–	–	–	–	–	37	(37)	–
Total infrastructure, property, plant and equipment	475,623	(119,641)	355,982	3,981	9,593	(1,933)	(8,471)	–	–	(345)	(1,015)	44,176	532,373	(130,402)	401,971

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-6 Infrastructure, property, plant and equipment (continued)

Material accounting policy information

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Infrastructure, property, plant and equipment are held at fair value. Independent valuations are performed at least every five years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with a desktop valuation provided by an external valuer, or in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW), if no desktop valuation is available.

Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	5 to 30
Office furniture	10 to 20	Benches, seats etc.	20 to 60
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: masonry	60 to 125
Other plant and equipment	5 to 15	Buildings: other	10 to 195
Water and sewer assets		Stormwater assets	
Dams and reservoirs	80 to 100	Drains	60 to 100
Bores	20 to 40	Culverts	60 to 100
Reticulation pipes	80 to 130	Flood control structures	80 to 100
Pumps and telemetry	15 to 20		
Transportation assets		Other infrastructure assets	
Road Pavements - Sealed	30 to 200	Airport Assets	20 to 180
Road Pavements - Unsealed	15 to 60	Swimming pools	9 to 80
Road Surface	10 to 85	Other open space/recreational assets	5 to 60
Bridge: concrete	60 to 200	Other infrastructure	15 to 210
Bridge: other	100 to 200	Library books	10
Kerb, gutter and footpaths	15 to 100		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income Statement.

C1-6 Infrastructure, property, plant and equipment (continued)

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Externally restricted infrastructure, property, plant and equipment

\$ '000	as at 30/06/24			as at 30/06/23		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
Water supply						
WIP	4,848	–	4,848	6,419	–	6,419
Office equipment	7	7	–	7	7	–
Land						
– Operational land	1,826	–	1,826	1,826	–	1,826
Buildings	363	110	253	247	103	144
Infrastructure	75,094	16,975	58,119	57,974	21,736	36,238
Total water supply	82,138	17,092	65,046	66,473	21,846	44,627
Sewerage services						
WIP	244	–	244	226	–	226
Plant and equipment	284	206	78	217	217	–
Land						
– Operational land	1,489	–	1,489	1,489	–	1,489
Infrastructure	73,147	20,653	52,494	71,481	24,606	46,875
Total sewerage services	75,164	20,859	54,305	73,413	24,823	48,590
Total restricted infrastructure, property, plant and equipment	157,302	37,951	119,351	139,886	46,669	93,217

C1-7 Other

Other assets

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Prepayments	93	–	51	–
Total other assets	93	–	51	–

C2 Leasing activities

C2-1 Council as a lessee

Council does not have any material leases for the purpose of delivering services to its community. A number of minor leases over Crown lands have been classified as 'peppercorn' leases with annual rentals less than \$2,000 as disclosed in Note C2.

Leases at significantly below market value – concessionary / peppercorn leases

Council has a number of leases at significantly below market value for land and buildings which are used for:

- Community Services
- Second Hand Store/Car Park

The leases are generally between 5 and 30 years and require payments of a maximum amount of \$1,250 per year.

Council does not believe that any of the leases in place are individually material from a statement of financial position or performance perspective.

Material accounting policy information

At inception of a contract, Council assesses whether a lease exists – i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration?

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

At the lease commencement, Council recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where Council believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

The lease liability is initially recognised at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Council's incremental borrowing rate for a similar term with similar security is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is re-measured when there is a lease modification, or change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI).

Where the lease liability is re-measured, the right-of-use asset is adjusted to reflect the re-measurement.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and plant & vehicles to staff and to community groups. These leases have been classified as operating leases for financial reporting purposes and the assets are included as IPP&E (refer in this note part (v) below) in the Statement of Financial Position.

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

C2-2 Council as a lessor (continued)

\$ '000 2024 2023

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below

Operating lease expenses

(ii) Assets held as property, plant and equipment

Lease income (excluding variable lease payments not dependent on an index or rate)	152	192
Total income relating to operating leases for Council assets	152	192

Reconciliation of IPPE assets leased out as operating leases

\$ '000	Land 2024	Land 2023	Buildings & Oth Structures 2024	Buildings & Oth Structures 2023
Opening balance as at 1 July	1,518	631	10,446	8,743
Additions new assets	53	656	317	896
Carrying value of disposals	-	-	-	(320)
Depreciation expense	-	-	(224)	(190)
Revaluation increments to equity (ARR)	162	231	534	1,317
Closing balance as at 30 June	1,733	1,518	11,073	10,446

Material accounting policy information

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

When Council has a sub-lease over an asset and is the intermediate lessor then the head lease and sub-lease are accounted for separately. The classification of the sub-lease is based on the right-of-use asset which arises from the head lease rather than the useful life of the underlying asset.

If the lease contains lease and non-lease components, the non-lease components are accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*.

The lease income is recognised on a straight-line basis over the lease term for an operating lease and as finance income using amortised cost basis for finance leases.

C3 Liabilities of Council

C3-1 Payables

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Goods and services – operating expenditure	1,740	–	1,627	–
Accrued expenses:				
– Salaries and wages	338	–	282	–
– Other expenditure accruals	267	–	45	–
Security bonds, deposits and retentions	337	–	326	–
Prepaid rates	404	–	365	–
Total payables	3,086	–	2,645	–

Payables relating to restricted assets

\$ '000	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Externally restricted assets				
Water	358	–	326	–
Sewer	32	–	–	–
Payables relating to externally restricted assets	390	–	326	–
Total payables relating to restricted assets	390	–	326	–
Total payables relating to unrestricted assets	2,696	–	2,319	–
Total payables	3,086	–	2,645	–

Material accounting policy information

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

\$ '000	Notes	2024 Current	2024 Non-current	2023 Current	2023 Non-current
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	4,963	–	1,254	–
Total contract liabilities		4,963	–	1,254	–

Notes

(i) Council has received funding to construct assets including sporting facilities, library extensions and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

C3-2 Contract Liabilities (continued)

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 or AASB 1058 being satisfied since the performance obligations are ongoing.

Contract liabilities relating to restricted assets

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Externally restricted assets				
Unspent grants held as contract liabilities (excl. Water & Sewer)	4,963	–	1,254	–
Total contract liabilities	4,963	–	1,254	–

Revenue recognised that was included in the contract liability balance at the beginning of the period

\$ '000	2024		2023	
			Current	Non-current
Grants and contributions received in advance:				
Capital grants (to construct Council controlled assets)			1,254	951
Total revenue recognised that was included in the contract liability balance at the beginning of the period			1,254	951

Significant changes in contract liabilities

There has been no significant changes in the value of contract liabilities compared to the previous year.

Material accounting policy information

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Loans – secured ¹	606	2,828	675	3,434
Total borrowings	606	2,828	675	3,434

(1) Loans are secured over the general rating income of Council.

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

Borrowings relating to restricted assets

\$ '000	2024		2023	
	Current	Non-current	Current	Non-current
Externally restricted assets				
Water	399	1,906	391	2,449
Total borrowings relating to restricted assets	399	1,906	391	2,449
Total borrowings relating to unrestricted assets	207	922	284	985
Total borrowings	606	2,828	675	3,434

C3-3 Borrowings (continued)

Changes in liabilities arising from financing activities

	2023		Non-cash movements				2024
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	4,109	(675)	–	–	–	–	3,434
Total liabilities from financing activities	4,109	(675)	–	–	–	–	3,434

	2022		Non-cash movements				2023
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	4,768	(659)	–	–	–	–	4,109
Total liabilities from financing activities	4,768	(659)	–	–	–	–	4,109

Material accounting policy information

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

\$ '000	2024	2024	2023	2023
	Current	Non-current	Current	Non-current
Annual leave	802	–	799	–
Long service leave	890	182	511	604
Other leave	79	–	122	–
ELE on-costs	180	14	188	59
Total employee benefit provisions	1,951	196	1,620	663

Current employee benefit provisions not anticipated to be settled within the next twelve months

\$ '000	2024	2023
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,031	709
	1,031	709

Description of and movements in provisions

\$ '000	ELE provisions				Total
	Annual leave	Long service leave	ELE on-costs	Other employee benefits	
2024					
At beginning of year	799	1,115	247	122	2,283
Additional provisions	516	226	–	–	742
Amounts used (payments)	(513)	(269)	(53)	(43)	(878)
Total ELE provisions at end of year	802	1,072	194	79	2,147
2023					
At beginning of year	794	1,102	212	140	2,248
Additional provisions	470	148	35	–	653
Amounts used (payments)	(465)	(135)	–	(18)	(618)
Total ELE provisions at end of year	799	1,115	247	122	2,283

Material accounting policy information

Employee benefit provisions are presented as current liabilities in the Statement of Financial Position if Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur and therefore all annual leave and vested long service leave (or that which vests within 12 months) is presented as current.

Short-term obligations

Liabilities for wages and salaries (including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service) are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

C3-4 Employee benefit provisions (continued)

On-costs

The employee benefit provisions include the aggregate on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include superannuation, payroll tax and workers compensation expenses which will be payable upon the future payment of certain leave liabilities which employees are entitled to at the reporting period.

C3-5 Provisions

\$ '000	2024		2023	
	Current	Non-Current	Current	Non-Current
Asset remediation/restoration:				
Asset remediation/restoration (future works)	–	147	–	159
Total provisions	–	147	–	159

Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Total
2024		
At beginning of year	159	159
Unwinding of discount	(12)	(12)
Total other provisions at end of year	147	147
2023		
At beginning of year	542	542
Unwinding of discount	(383)	(383)
Total other provisions at end of year	159	159

Nature and purpose of provisions

Asset remediation

Council has a legal/public obligation to make, restore, rehabilitate and reinstate the Council tip and quarry.

Material accounting policy information

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips and quarries

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

The ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within infrastructure, property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation reserve

IPPE revaluation reserve is used to record increments / decrements of non-current asset values due to their revaluation.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

\$ '000	General 2024	Water 2024	Sewer 2024
Income from continuing operations			
Rates and annual charges	7,311	2,387	2,421
User charges and fees	1,959	1,247	98
Interest and investment revenue	789	387	228
Other revenues	444	59	45
Grants and contributions provided for operating purposes	9,281	–	–
Grants and contributions provided for capital purposes	4,760	1,838	145
Other income	152	–	–
Total income from continuing operations	24,696	5,918	2,937
Expenses from continuing operations			
Employee benefits and on-costs	8,963	425	463
Materials and services	6,959	1,958	915
Borrowing costs	26	74	–
Depreciation, amortisation and impairment of non-financial assets	6,559	1,349	1,059
Other expenses	80	426	244
Net losses from the disposal of assets	928	2,240	3
Total expenses from continuing operations	23,515	6,472	2,684
Net operating result for the year	1,181	(554)	253
Net operating result for the year before grants and contributions provided for capital purposes	(3,579)	(2,392)	108

D1-2 Statement of Financial Position by fund

\$ '000	General 2024	Water 2024	Sewer 2024
ASSETS			
Current assets			
Cash and cash equivalents	14,876	4,797	3,867
Investments	9,000	8,090	2,000
Receivables	3,743	1,617	543
Inventories	254	85	9
Other	93	–	–
Total current assets	27,966	14,589	6,419
Non-current assets			
Receivables	(2,223)	–	2,223
Infrastructure, property, plant and equipment	327,076	65,290	54,013
Total non-current assets	324,853	65,290	56,236
Total assets	352,819	79,879	62,655
LIABILITIES			
Current liabilities			
Payables	2,696	358	32
Contract liabilities	4,963	–	–
Borrowings	(40)	646	–
Employee benefit provision	1,951	–	–
Total current liabilities	9,570	1,004	32
Non-current liabilities			
Borrowings	(1,085)	3,913	–
Employee benefit provision	196	–	–
Provisions	147	–	–
Total non-current liabilities	(742)	3,913	–
Total liabilities	8,828	4,917	32
Net assets	343,991	74,962	62,623
EQUITY			
Accumulated surplus	93,833	30,228	10,383
Revaluation reserves	250,157	44,734	52,240
Total equity	343,990	74,962	62,623

D1-3 Details of internal loans

Council has the below Internal Loans to disclose in accordance with s410(3) of the *Local Government Act 1993*.

Details of individual internal loans	Loan 389	Loan 390
Borrower (by purpose)	General Fund	Water Fund
Lender (by purpose)	Sewer Fund	Sewer Fund
Sewer Fund to Water Fund - Finley Water Treatment Plant		
Date of Minister's approval	10/09/2019	10/09/2019
Date raised	30/06/2021	30/06/2021
Sewer Fund to General Fund - Tocumwal Foreshore Building		
Term years	10	10
Dates of maturity	30/06/2031	30/06/2031
Rate of interest (%)	1.48	1.48
Amount originally raised (\$'000)	\$1,000	\$2,600

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value 2024	Carrying value 2023	Fair value 2024	Fair value 2023
Financial assets				
Measured at amortised cost				
Cash and cash equivalents	23,540	15,084	23,042	15,084
Receivables	5,903	3,195	5,827	3,195
Investments				
– Debt securities at amortised cost	19,090	28,113	19,090	28,113
Total financial assets	48,533	46,392	47,959	46,392
Financial liabilities				
Payables	3,086	2,645	3,087	2,645
Loans/advances	3,434	4,109	3,434	4,109
Total financial liabilities	6,520	6,754	6,521	6,754

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and held-to-maturity investments** – are based upon estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's finance area manages the cash and Investments portfolio with the assistance of independent advisors.

Council has an investment policy which complies with the *Local Government Act 1993* and the Ministerial investment order made subject to Section 265. This policy is regularly reviewed by Council and its staff and an investment report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance as required by Local Government regulations.

The risks associated with the instruments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by investing only in term deposits, in line with Council's Financial Strategy 2021.

E1-1 Risks relating to financial instruments held (continued)

(a) Market risk – interest rate and price risk

\$ '000	2024	2023
<p>The impact on result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.</p>		
<p>Impact of a 1% movement in interest rates</p>		
– Equity / Income Statement	191	281
<p>Impact of a 10% movement in price of investments</p>		
– Equity / Income Statement	–	–

E1-1 Risks relating to financial instruments held (continued)

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

\$ '000	Not yet overdue rates and annual charges			Total
	Not yet overdue	< 5 years	≥ 5 years	
2024				
Gross carrying amount	–	962	18	980
2023				
Gross carrying amount	–	612	13	625

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

\$ '000	Not yet overdue	Overdue debts				Total
		0 - 30 days	31 - 60 days	61 - 90 days	> 91 days	
2024						
Gross carrying amount	3,761	520	16	37	589	4,923
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–
2023						
Gross carrying amount	2,248	220	1	–	101	2,570
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ECL provision	–	–	–	–	–	–

E1-1 Risks relating to financial instruments held (continued)

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(b) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

\$ '000	Weighted average interest rate	Subject to no maturity	≤ 1 Year	payable in:		Total contractual cashflows	Actual carrying values
				1 - 5 Years	> 5 Years		
2024							
Payables	0.00%	337	2,712	–	–	3,049	3,086
Borrowings	2.68%	–	606	2,791	37	3,434	3,434
Total financial liabilities		337	3,318	2,791	37	6,483	6,520
2023							
Payables	0.00%	326	2,319	–	–	2,645	2,645
Borrowings	2.68%	–	675	2,975	459	4,109	4,109
Total financial liabilities		326	2,994	2,975	459	6,754	6,754

Loan agreement breaches

There have been no breaches to loan agreements during the reporting year.

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Financial assets and liabilities

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes. AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

\$ '000	Notes	Fair value measurement hierarchy							
		Date of latest valuation		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2024	2023	2024	2023	2024	2023	2024	2023
Recurring fair value measurements									
Infrastructure, property, plant and equipment									
	C1-6								
Plant and equipment		30/06/2024	30/06/23	–	–	3,238	3,508	3,238	3,508
Office equipment		30/06/2024	30/06/23	–	–	301	184	301	184
Operational land		30/06/2024	30/06/23	8,812	8,812	–	–	8,812	8,812
Community land		30/06/2024	30/06/23	–	–	1,758	1,336	1,758	1,336
Crown Land		30/06/2024	30/06/23	–	–	6,993	4,043	6,993	4,043
Land under roads (post 30/06/08)		30/06/2024	30/06/23	–	–	88	88	88	88
Buildings – non-specialised		30/06/2024	30/06/23	371	368	–	–	371	368
Buildings – specialised		30/06/2024	30/06/23	–	–	41,248	39,711	41,248	39,711
Roads		30/06/2024	30/06/23	–	–	184,033	172,465	184,033	172,465
Bridges		30/06/2024	30/06/23	–	–	7,955	7,507	7,955	7,507
Footpaths		30/06/2024	30/06/23	–	–	8,480	8,949	8,480	8,949
Bulk earthworks		30/06/2024	30/06/23	–	–	14,925	14,204	14,925	14,204
Stormwater drainage		30/06/2024	30/06/23	–	–	24,801	24,305	24,801	24,305
Water supply network		30/06/2024	30/06/23	–	–	58,119	36,238	58,119	36,238
Sewer network		30/06/2024	30/06/23	–	–	52,494	46,876	52,494	46,876
Swimming pools		30/06/2024	30/06/23	–	–	2,315	2,262	2,315	2,262
Open Space		30/06/2024	30/06/23	–	–	12,988	12,271	12,988	12,271
Aerodrome		30/06/2024	30/06/23	–	–	6,705	6,097	6,705	6,097
Heritage collections		30/06/2024	30/06/23	–	–	–	–	–	–
Library books		30/06/2024	30/06/23	–	–	35	78	35	78
Other assets		30/06/2024	30/06/23	–	–	4,808	4,707	4,808	4,707
Tip assets		30/06/2024	30/06/23	–	–	55	89	55	89
Quarry assets		30/06/2024	30/06/23	–	–	–	–	–	–
Total infrastructure, property, plant and equipment				9,183	9,180	431,339	384,918	440,522	394,098

Non-recurring fair value measurements

Transfers between level 1 and level 2 fair value hierarchies

Council's policy for determining transfers between fair value hierarchies is at the end of the reporting period.

E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (i.e. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Infrastructure, property, plant and equipment (IPPE)

Plant and Equipment: Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Office Equipment: Computers, office furniture

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Operational land: Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”

Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land assets were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Community land: Land under parks, recreation reserves, public halls etc.

Valuation technique – “Market approach”

Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s community land was valued using the unimproved land value provided by the NSW Valuer General in accordance with Office of Local Government guidance for infrastructure assets.

Land under roads: Land under roads acquired since 1 July 2008

Valuation technique – “Market approach”

Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties. As the Council’s land under roads assets have no feasible alternate use, significant adjustments to the rate per square meter have been applied to the unobservable inputs and are based on a rate per square metre.

Council’s Land under roads were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Buildings (Non-specialised): Residences

Valuation technique – “Market approach”

Inputs used (Level 3) – Sales evidence

Council’s non-specialised buildings have been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject building with adjustment for differences between key attributes of the properties. The land value is then subtracted from the market value of the property to measure the building asset fair value.

Council’s Buildings (non-specialised) were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

E2-1 Fair value measurement (continued)

Buildings (Specialised): Community halls, toilet blocks, Council office, libraries, depot buildings, sheds etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, dimensions, specifications. (Level 3) – Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered no longer to be available.

Council’s Buildings (specialised) were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Roads, Bridges, Footpaths: Road surface, pavement, formation, road furniture, bridges, culverts.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, specifications.

These assets were valued at depreciated replacement cost. Council’s road infrastructure assets are segmented and componentised into the following categories:

- Seal
- Pavement
- Formation and earthworks
- Culverts
- Road furniture (signs, guideposts, guardrails)

Council has surveyed its entire road network to measure both length and width of pavement and seal.

Council’s roads, bridges and footpath assets were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Bulk earthworks: Levee banks.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council’s bulk earthworks were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Stormwater drainage: Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

Council has surveyed its entire stormwater drainage network to measure both length and width of pipes and location and depth of pits.

Condition assessments have been applied across the entire drainage network to establish remaining useful lives.

Council’s stormwater drainage were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Water Supply Network: Treatment plants, mains, reservoirs etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s water network assets were valued externally by APV Valuers and Asset Management.

E2-1 Fair value measurement (continued)

Sewerage Network: Sewer pipes, pump stations, treatment plants etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits. Unit rates are based on the NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council’s sewerage network assets were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Other Assets

Heritage collections:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books: Books and other collection items.

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

Other Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils other assets were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Tip & Quarry Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer, and are factored to account for inflation.

Open Space Assets:

Valuation technique – “Cost approach”

Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Council’s open space assets were valued by APV Valuers and Asset Management Pty Ltd, a registered valuer.

Non-current assets classified as ‘held for sale’

Assets previously classified as “Held for Sale” are actively being marketed however as they may not sell within 12 months, or indeed for some considerable time they have been transferred to Inventory assets along with all other land being marketed.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

The valuation process/es they use for level 3 fair valuation measurements is to use the market or cost approach (as indicated above) to review fair value, where the relationship of unobservable inputs to Fair Value are affected by any change in component pricing and asset condition. Asset valuations are reviewed annually by the Director Infrastructure and the Finance Manager.

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
Infrastructure, property, plant and equipment		
Plant & Equipment	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Office Equipment	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Aerodrome	Cost Approach	<ul style="list-style-type: none"> • Gross Replacement Cost • Remaining Useful Life
Operational Land	Market Approach	<ul style="list-style-type: none"> • Price per square metre, Land area, zoning, geographical location, sales of comparable land
Community Land	Market Approach	<ul style="list-style-type: none"> • Price per square metre, Land area, zoning, geographical location, sales of comparable land
Land under Roads (post 30/06/08)	Market Approach	<ul style="list-style-type: none"> • Price per square metre, Land area, zoning, geographical location, sales of comparable land • Alternate Uses
Buildings – Non Specialised	Market Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Buildings - Specialised	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Roads	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Bridges	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Footpaths	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Bulk Earthworks	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Stormwater Drainage	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Water Supply Network	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Sewer Network	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Swimming Pools	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life

E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Heritage Collections	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Library Books	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Other Assets	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life
Tip & Quarry Assets	Cost Approach	<ul style="list-style-type: none"> • Unit Rates • Asset Condition • Useful Life

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below:

\$ '000	Community Land		Crown Land		Land under roads		Building specialised	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	1,337	970	4,043	2,253	88	88	39,711	37,160
Total gains or losses for the period								
Other movements								
Purchases (Gross Book Value)	-	-	-	-	-	-	288	321
Disposals (Written Down Value)	-	-	-	-	-	-	(39)	(151)
Depreciation and impairment	-	-	-	-	-	-	(796)	(725)
Revaluation	421	366	2,950	1,790	-	-	2,084	3,106
Rounding	-	1	-	-	-	-	-	-
Closing balance	1,758	1,337	6,993	4,043	88	88	41,248	39,711

\$ '000	Plant and equipment		Office equipment		Roads		Bridges	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	3,508	3,212	184	86	172,465	154,341	7,507	6,952
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	(2)	-	1	-	(48)	-	47	-
Purchases (Gross Book Value)	856	1,329	171	127	7,303	2,338	-	-
Disposals (Written Down Value)	(77)	(32)	(18)	-	(800)	(1,247)	-	-
Depreciation and impairment	(1,048)	(1,001)	(37)	(29)	(3,266)	(3,063)	(96)	(90)
Revaluation	-	-	-	-	8,379	20,096	497	645
Rounding	1	-	-	-	-	-	-	-
Closing balance	3,238	3,508	301	184	184,033	172,465	7,955	7,507

E2-1 Fair value measurement (continued)

\$ '000	Footpaths		Bulk earthworks		Stormwater drainage		Water supply network	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	8,950	4,244	14,204	12,553	24,305	21,229	36,238	34,742
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	1	–	–	–	(1)	–	2	–
Purchases (Gross Book Value)	88	861	–	105	41	465	6,009	460
Disposals (Written Down Value)	–	(135)	–	–	–	(14)	(2,240)	(2)
Depreciation and impairment	(160)	(152)	–	–	(308)	(294)	(1,326)	(1,100)
Revaluation	(399)	4,131	721	1,546	763	2,919	19,436	2,138
Rounding	–	1	–	–	1	–	–	–
Closing balance	8,480	8,950	14,925	14,204	24,801	24,305	58,119	36,238

\$ '000	Sewerage network		Swimming pools		Heritage collections		Library books	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	46,875	45,047	2,262	2,039	–	72	78	100
Total gains or losses for the period								
Other movements								
Transfers from/(to) another asset class	(2)	–	–	–	–	–	–	–
Purchases (Gross Book Value)	1,029	169	–	–	–	–	27	28
Disposals (Written Down Value)	(3)	(314)	–	–	–	–	(61)	(38)
Depreciation and impairment	(1,055)	(1,036)	(67)	(59)	–	(1)	(9)	(12)
Revaluation	5,649	3,010	120	282	–	(71)	–	–
Rounding	1	(1)	–	–	–	–	–	–
Closing balance	52,494	46,875	2,315	2,262	–	–	35	78

E2-1 Fair value measurement (continued)

\$ '000	Other assets		Tip and quarry assets		Aerodrome		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance	16,978	12,151	89	181	6,097	7,044	384,919	344,912
Transfers from/(to) another asset class	(368)	419	1	–	369	–	–	(29)
Purchases (Gross Book Value)	983	839	–	86	–	–	16,795	7,128
Disposals (Written Down Value)	(212)	–	–	–	–	–	(3,450)	(1,933)
Depreciation and impairment	(681)	(579)	(9)	(179)	(104)	(141)	(8,962)	(8,461)
Revaluation	1,095	4,148	(26)	1	343	(805)	42,033	43,302
Rounding	1	–	–	–	–	(1)	4	–
Closing balance	17,796	16,978	55	89	6,705	6,097	431,339	384,919

Information relating to the transfers into and out of the level 3 fair valuation hierarchy includes:

There was a transfer out of level 3 and into level 2 for buildings - non-specialised and operational land as these were subject to a comprehensive revaluation as at 30 June 2022.

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

Description of the funding arrangements.

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times employee contributions for non-180 Point members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times employee contributions

* For 180 Point Members, Employers are required to contribute 8.5% of salaries for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee) to these members' accumulation accounts, which are paid in addition to members defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Description of the extent to which Council can be liable to the plan for other Council's obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of the Council.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

The amount of Council employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2024 was \$33,133. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA as at 30 June 2023.

E3-1 Contingencies (continued)

Council's expected contribution to the plan for the next annual reporting period is \$34,533.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2023 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,237.5	
Past Service Liabilities	2,141.9	104.5%
Vested Benefits	2,159.8	103.6%

* excluding other accumulation accounts and reserves in both assets and liabilities.

The share of any funding surplus or deficit that can be attributed to Council is 0.08%.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	3.5% for FY 23/24 2.5% per annum thereafter

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group.

Please note that the estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2024.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW local government industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of net assets in accordance with its licence requirements.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in the Income Statement is:

\$ '000	2024	2023
Compensation:		
Short-term benefits	1,134	978
Post-employment benefits	153	108
Total	1,287	1,086

Other transactions with KMP and their related parties

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

There are no other disclosures to be made by KMP.

F1-2 Councillor and Mayoral fees and associated expenses

\$ '000	2024	2023
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	28	27
Councillors' fees	103	98
Other Councillors' expenses (including Mayor)	66	91
Total	197	216

F2 Other relationships

F2-1 Audit fees

\$ '000	2024	2023
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

(i) Audit and other assurance services

Audit of financial statements

68	71
68	71

Non NSW Auditor-General audit firms

68	71
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Total audit fees

G Other matters

G1-1 Statement of Cash Flows information

Reconciliation of Operating Result

\$ '000	2024	2023
Net operating result from Income Statement	880	3,042
Add / (less) non-cash items:		
Depreciation and amortisation	8,967	8,471
(Gain) / loss on disposal of assets	3,171	1,697
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(2,708)	(321)
(Increase) / decrease of inventories	58	(44)
(Increase) / decrease of other current assets	(42)	–
Increase / (decrease) in payables	113	421
Increase / (decrease) in other accrued expenses payable	278	85
Increase / (decrease) in other liabilities	50	(35)
Increase / (decrease) in contract liabilities	3,709	303
Increase / (decrease) in employee benefit provision	(136)	35
Increase / (decrease) in other provisions	(12)	(383)
Net cash flows from operating activities	14,328	13,271

G2-1 Commitments

Capital commitments (exclusive of GST)

\$ '000	2024	2023
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Levee	30	89
Plant and equipment	67	549
Roadworks	1,360	461
Sewer Infrastructure	70	288
Other	35	–
Water infrastructure	229	4,616
Economic Development	–	129
Land & Buildings	–	375
Total commitments	1,791	6,507
These expenditures are payable as follows:		
Within the next year	1,791	6,507
Total payable	1,791	6,507
Sources for funding of capital commitments:		
Unrestricted general funds	169	324
Future grants and contributions	1,257	2,001
Externally restricted reserves	298	3,385
Internally restricted reserves	67	797
Total sources of funding	1,791	6,507

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant events that should be disclosed.

G4 Changes from prior year statements

G4-1 Changes in accounting estimates

Nature and effect of changes in accounting estimates on current year

Council made no changes to accounting estimates during the year ending 30 June 2024.

G5 Statement of developer contributions

G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
S7.11 not under plans	228	114	-	-	-	-	342	-	
S64 contributions	987	1,279	-	-	-	-	2,266	-	
Total contributions	1,215	1,393	-	-	-	-	2,608	-	

Under the *Environmental Planning and Assessment Act 1979*, Council has obligations to provide Section 7.11 (contributions towards provision or improvement of amenities or services) infrastructure in new release areas.

It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G5-2 Contributions not under plans

\$ '000	Opening balance at 1 July 2023	Contributions received during the year			Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2024	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash Land	Non-cash Other					
CONTRIBUTIONS NOT UNDER A PLAN									
Drainage	102	83	-	-	-	-	185	-	
Parking	19	-	-	-	-	-	19	-	
Open space	107	31	-	-	-	-	138	-	
Total	228	114	-	-	-	-	342	-	

G5-3 S64 contributions

S64 contributions

Water	943	1,135	-	-	-	-	2,078	-
Sewer	44	145	-	-	-	-	189	-
Total	987	1,280	-	-	-	-	2,267	-

G6 Statement of performance measures

G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
1. Operating performance ratio				
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(2,668)	(9.95)%	(5.90)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹	26,808			
2. Own source operating revenue ratio				
Total continuing operating revenue excluding all grants and contributions ¹	17,527	52.24%	47.26%	> 60.00%
Total continuing operating revenue ¹	33,551			
3. Unrestricted current ratio				
Current assets less all external restrictions	16,989	4.44x	5.22x	> 1.50x
Current liabilities less specific purpose liabilities	3,823			
4. Debt service cover ratio				
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	6,399	8.26x	16.30x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	775			
5. Rates and annual charges outstanding percentage				
Rates and annual charges outstanding	980	7.65%	5.15%	< 10.00%
Rates and annual charges collectable	12,806			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	42,630	24.45 months	23.01 months	> 3.00 months
Monthly payments from cash flow of operating and financing activities	1,744			

(1) Excludes fair value increments on investment properties, reversal of revaluation decrements, reversal of impairment losses on receivables, net gain on sale of assets and net share of interests in joint ventures and associates using the equity method and includes pensioner rate subsidies

(2) Excludes impairment/revaluation decrements of IPPE, fair value decrements on investment properties, net loss on disposal of assets and net loss on share of interests in joint ventures and associates using the equity method

G6-2 Statement of performance measures by fund

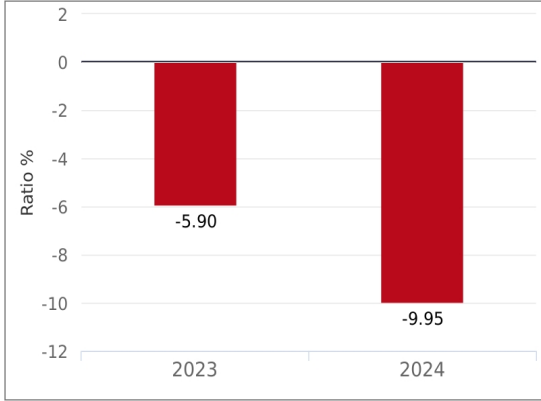
\$ '000	General Indicators ³		Water Indicators		Sewer Indicators		Benchmark
	2024	2023	2024	2023	2024	2023	
1. Operating performance ratio							
Total continuing operating revenue excluding capital grants and contributions less operating expenses ^{1,2}	(1.93)%	(4.81)%	(58.63)%	(2.14)%	3.87%	(20.09)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions ¹							
2. Own source operating revenue ratio							
Total continuing operating revenue excluding capital grants and contributions ^{1,3}	43.14%	37.85%	68.94%	63.62%	95.06%	100.00%	> 60.00%
Total continuing operating revenue ¹							
3. Unrestricted current ratio							
Current assets less all external restrictions	4.44x	5.22x	14.53x	17.36x	200.59x	∞	> 1.50x
Current liabilities less specific purpose liabilities							
4. Debt service cover ratio							
Operating result before capital excluding interest and depreciation/impairment/amortisation ¹	8.85x	15.44x	(13.09)x	13.36x	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
5. Rates and annual charges outstanding percentage							
Rates and annual charges outstanding	12.25%	8.26%	0.00%	0.00%	0.00%	0.00%	< 10.00%
Rates and annual charges collectable							
6. Cash expense cover ratio							
Current year's cash and cash equivalents plus all term deposits	19.48 months	20.03 months	∞	∞	∞	∞	> 3.00 months
Monthly payments from cash flow of operating and financing activities							

(1) - (2) Refer to Notes at Note G6-1 above.

(3) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

End of the audited financial statements

1. Operating performance ratio



Purpose of operating performance ratio

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

Commentary on 2023/24 result

2023/24 ratio (9.95)%

The operating performance ratio has seen a further decrease in 2024 to -9.95% (2023: -5.90%). This is largely due to ongoing cost increases in materials, contracts and depreciation. Council will need to consider how they fund ongoing increases going forward.

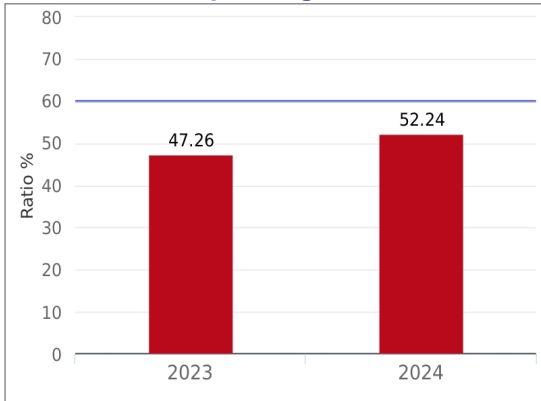
Benchmark: — > 0.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

2. Own source operating revenue ratio



Purpose of own source operating revenue ratio

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions.

Commentary on 2023/24 result

2023/24 ratio 52.24%

The own source operating revenue ratio decreased further in 2024 to 52.24% (2023: 47.26%) due to increases in grant funding.

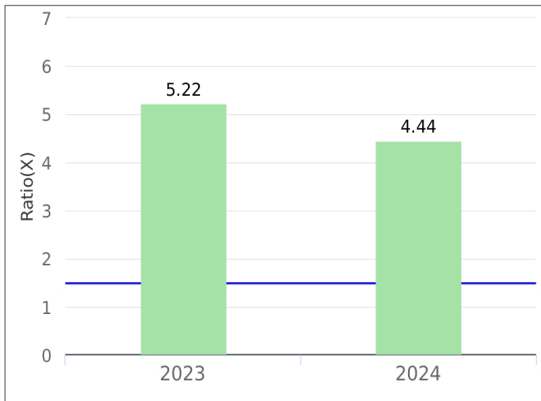
Benchmark: — > 60.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

3. Unrestricted current ratio



Purpose of unrestricted current ratio

Commentary on 2023/24 result

2023/24 ratio 4.44x

The unrestricted current ratio has seen a slight decrease in 2024 to 4.14 from 5.22 in 2023. This is largely due to decreases in externally restricted cash, cash equivalents and investments due to an increase in capital works projects being completed.

Benchmark: — > 1.50x

Source of benchmark: Code of Accounting Practice and Financial Reporting

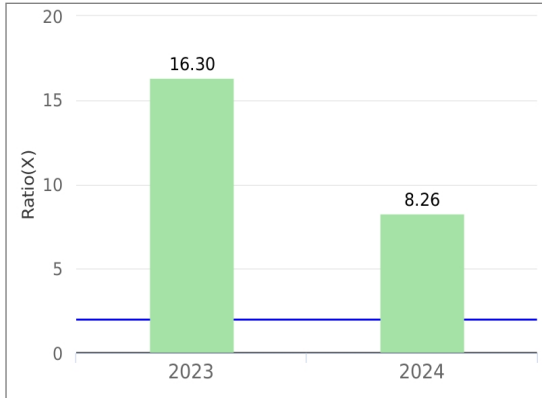
Ratio achieves benchmark

Ratio is outside benchmark

H Additional Council disclosures (unaudited)

H1-1 Statement of performance measures – consolidated results (graphs) (continued)

4. Debt service cover ratio



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2023/24 result

2023/24 ratio 8.26x

The debt service cover ratio has decreased to 8.26% compared to 2023 of 16.30%. Council has continued to pay down loans with no further loan drawdowns this financial year.

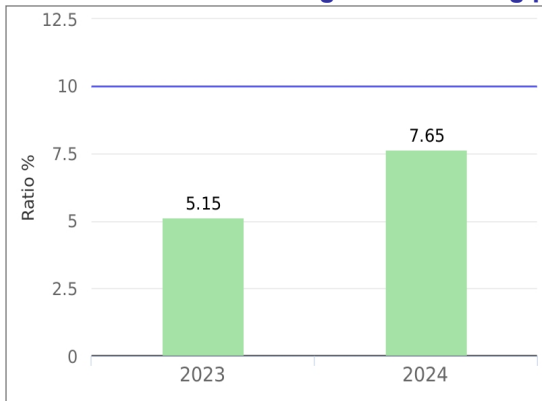
Benchmark: — > 2.00x

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

5. Rates and annual charges outstanding percentage



Purpose of rates and annual charges outstanding percentage

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2023/24 result

2023/24 ratio 7.65%

The rates and annual charges outstanding percentage has seen a further increase to 7.65% for the 2024 year, in comparison to the prior year (2023: 5.15%). Council continues to stay well above the benchmark due to another successful year of collections.

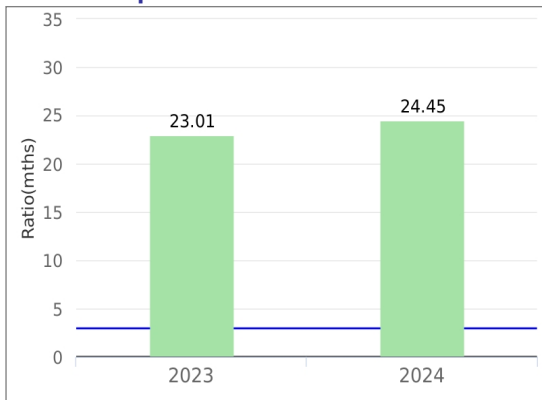
Benchmark: — < 10.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

6. Cash expense cover ratio



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2023/24 result

2023/24 ratio 24.45 months

Council's cash expenses cover ratio has increased to 24.45% (2023: 23.01%). Council consistently remains above the benchmark showing a strong financial position.

Benchmark: — > 3.00months

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark



INDEPENDENT AUDITOR'S REPORT
Report on the general purpose financial statements
Berrigan Shire Council

To the Councillors of Berrigan Shire Council

Opinion

I have audited the accompanying financial statements of Berrigan Shire Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of this Division
 - are consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

18 October 2024
SYDNEY



Cr Julia Cornwell
 Mayor
 Berrigan Shire Council
 56 Chanter Street
 Berrigan NSW 2712

Contact: Lawrissa Chan
 Phone no: 02 9275 7255
 Our ref: R008-2124742775-7173

18 October 2024

Dear Mayor

Report on the Conduct of the Audit for the year ended 30 June 2024 Berrigan Shire Council

I have audited the general purpose financial statements (GPFS) of the Berrigan Shire Council (the Council) for the year ended 30 June 2024 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2024 is issued in accordance with section 417 of the Act. This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Operating result

	2024 \$m	2023 \$m	Variance %
Rates and annual charges revenue	12.1	11.6	↑ 4.3
Grants and contributions revenue	16.0	17.4	↓ 8.0
Operating result from continuing operations	0.9	3.0	↓ 70.0
Net operating result before capital grants and contributions	(5.9)	(3.3)	↓ 78.8

Rates and annual charges revenue (\$12.1 million) increased by \$0.5 million (4.3 per cent) in 2023–24 due to the rate peg increase of 3.7 per cent.

Grants and contributions revenue (\$16.0 million) decreased by \$1.4 million (8.0 per cent) in 2023–24 mainly due to decrease of \$1.8 million of financial assistance grants recognised during the year.

Council’s operating result from continuing operations (\$0.9 million including depreciation, amortisation and impairment expense of \$9.0 million) was \$2.1 million lower than the 2022–23 result. This was mainly due to a decrease in grants and contributions and an increase in employee benefits expense.

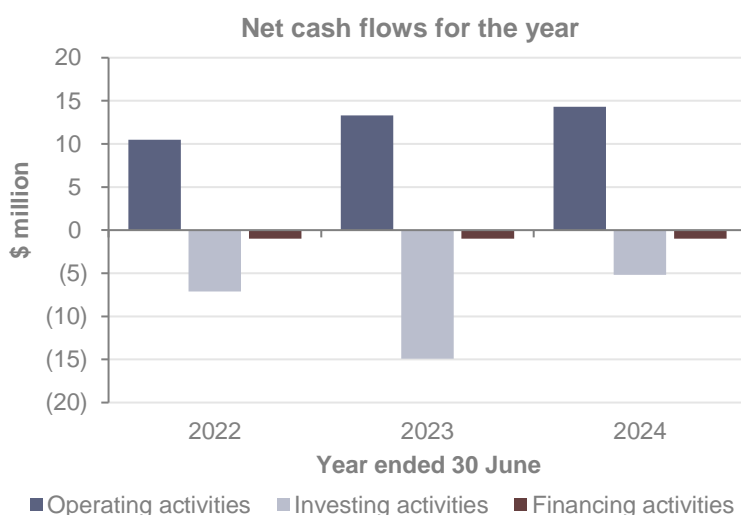
The net operating result before capital grants and contributions (\$5.9 million) was \$2.6 million lower than the 2022–23 result. This is mainly due to the decrease in financial assistance grants and an increase in employee benefits expense as noted above.

STATEMENT OF CASH FLOWS

Cash flows from Operating activities increased by \$1.0 million mainly due to an increase in grants and contributions.

Cash flows from investing activities decreased by \$9.7 million mainly due to acquisition of term deposits.

Cash flows from financing activities remained consistent year on year.



FINANCIAL POSITION

Cash and investments

Cash and investments	2024	2023	Commentary
	\$m	\$m	
Total cash, cash equivalents and investments	42.6	43.2	Externally restricted balances comprise mainly of specific purpose unexpended grants, developer contributions, water and sewer funds and domestic waste management. Externally restricted funds have increased as a result of increase in specific purpose unexpended grants and developer contributions.
Restricted and allocated cash, cash equivalents and investments:			
• External restrictions	31.5	28.2	Internal allocations are determined by council policies or decisions, which are subject to change. Internal allocations have increased due to the capital works reserve allocation.
• Internal allocations	7.6	2.9	

Debt

At 30 June 2024, Council had \$3.4 million in secured loans (\$4.1 million in 2022–23).

PERFORMANCE

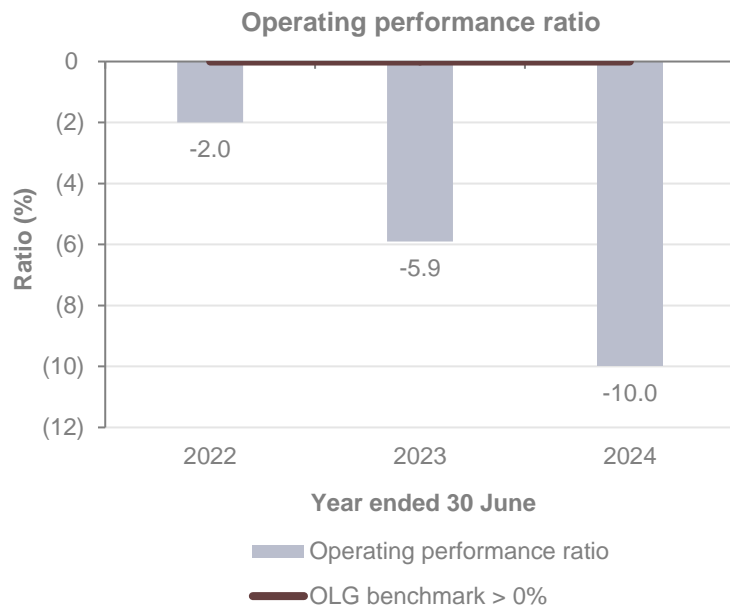
Performance measures

The following section provides an overview of the Council's performance against the performance measures and performance benchmarks set by the Office of Local Government (OLG) within the Department of Planning, Housing and Infrastructure.

Operating performance ratio

Council did not meet the benchmark for the current reporting period.

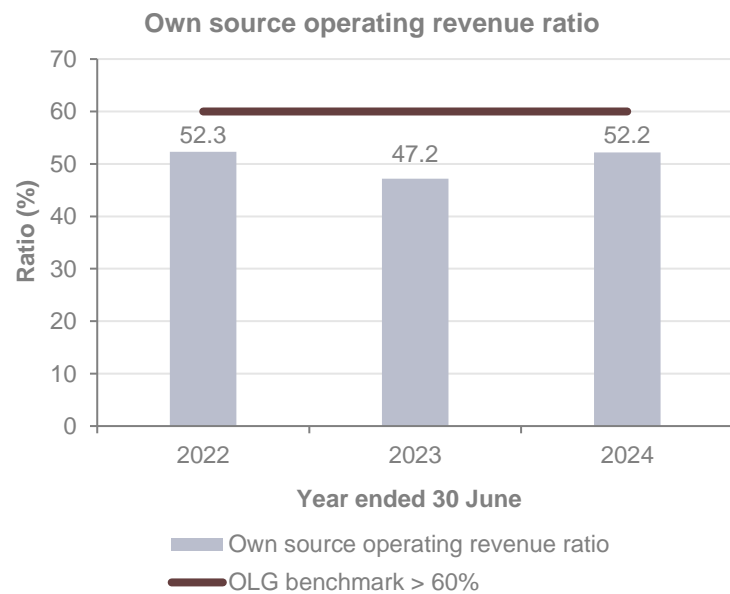
The 'operating performance ratio' measures how well council contained operating expenditure within operating revenue (excluding capital grants and contributions, fair value adjustments, and reversal of revaluation decrements). The benchmark set by OLG is greater than zero per cent.



Own source operating revenue ratio

Council did not meet the benchmark for the current reporting period.

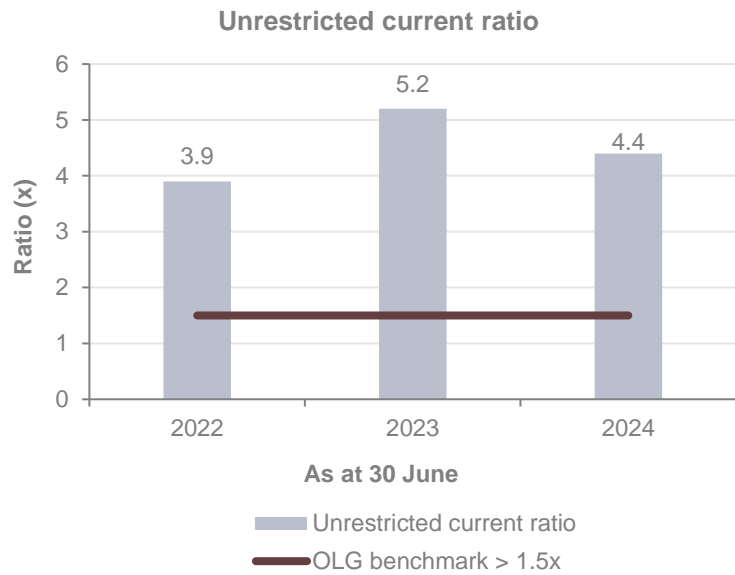
The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.



Unrestricted current ratio

Council exceeded the benchmark for the current reporting period.

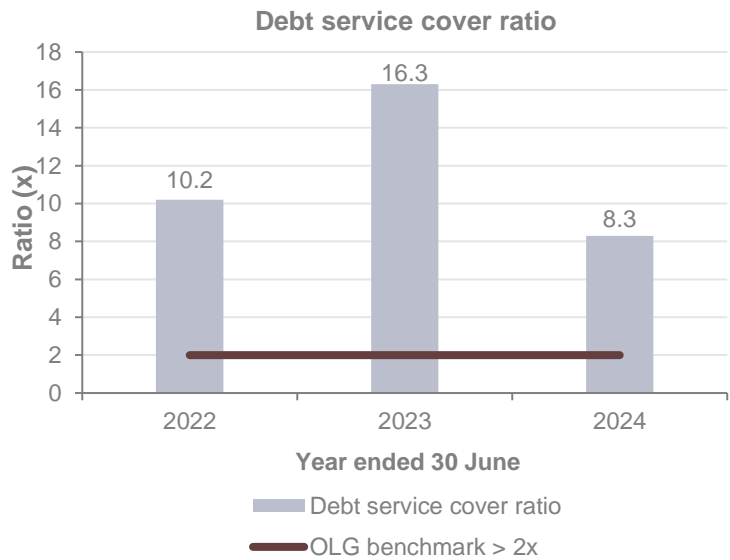
The 'unrestricted current ratio' is specific to local government and represents council's ability to meet its short-term obligations as they fall due. The benchmark set by OLG is greater than 1.5 times.



Debt service cover ratio

Council exceeded the benchmark for the current reporting period.

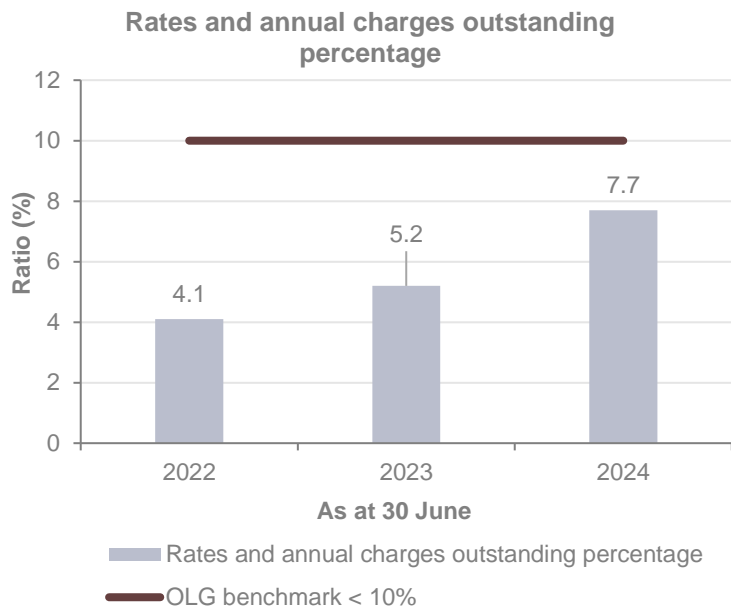
The 'debt service cover ratio' measures the operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG is greater than two times.



Rates and annual charges outstanding percentage

Council exceeded the benchmark for the current reporting period.

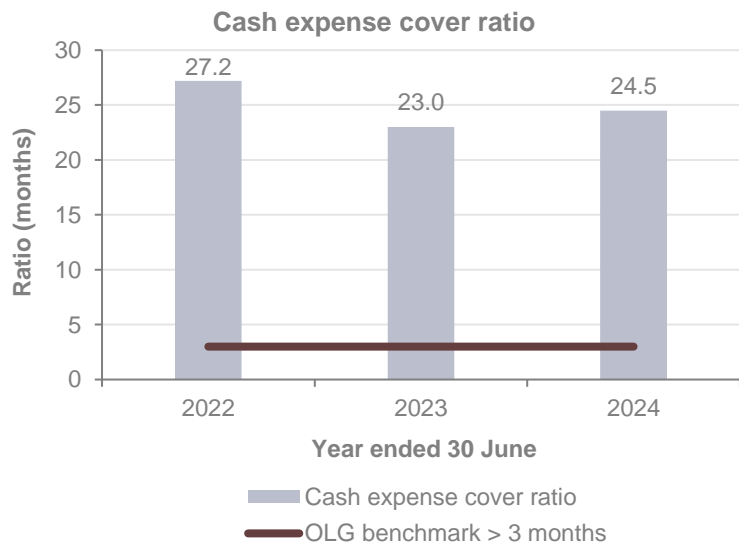
The 'rates and annual charges outstanding percentage' assesses the impact of uncollected rates and annual charges on council's liquidity and the adequacy of debt recovery efforts. The benchmark set by OLG is less than 10 per cent for regional and rural councils.



Cash expense cover ratio

Council exceeded the benchmark for the current reporting period.

This liquidity ratio indicates the number of months the council can continue paying for its immediate expenses without additional cash inflow. The benchmark set by OLG is greater than three months.



Infrastructure, property, plant and equipment renewals

Council renewed \$9.1 million of infrastructure, property, plant and equipment during the 2023–24 financial year. This was mainly spent on roads and repairing assets damaged by natural disasters. A further \$5.7 million was spent on new assets including \$1.2 million of finished roads and an additional \$2.5 million on capital work in progress.

OTHER MATTERS

Legislative compliance

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.



Lawrissa Chan
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

“Making an even better Berrigan Shire”



Berrigan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

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Statement of Financial Position of sewerage business activity	7
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Auditor's Report on Special Purpose Financial Statements	10

Background

- i. These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
- ii. The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- iii. For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).

- iv. In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).

Berrigan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2024

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year;
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 16 October 2024.



Julia Cornwell McKean

Mayor

16 October 2024



Renee Paine

Councillor

16 October 2024



Karina Ewer

Chief Executive Officer

16 October 2024



Genevieve Taylor

Responsible Accounting Officer

16 October 2024

Berrigan Shire Council

Income Statement of water supply business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	2,387	2,274
User charges	1,171	964
Fees	76	51
Interest and investment income	387	400
Other income	59	58
Total income from continuing operations	4,080	3,747
Expenses from continuing operations		
Employee benefits and on-costs	425	400
Borrowing costs	74	84
Materials and services	1,773	1,791
Depreciation, amortisation and impairment	1,349	1,118
Water purchase charges	185	182
Net loss from the disposal of assets	2,240	2
Other expenses	426	250
Total expenses from continuing operations	6,472	3,827
Surplus (deficit) from continuing operations before capital amounts	(2,392)	(80)
Grants and contributions provided for capital purposes	1,838	2,143
Surplus (deficit) from continuing operations after capital amounts	(554)	2,063
Surplus (deficit) from all operations before tax	(554)	2,063
Surplus (deficit) after tax	(554)	2,063
Opening accumulated surplus	30,414	28,351
Plus adjustments for amounts unpaid:		
Closing accumulated surplus	29,860	30,414
Return on capital %	(3.6)%	0.0%
Subsidy from Council	5,125	1,800
Calculation of dividend payable:		
Surplus (deficit) after tax	(554)	2,063
Less: capital grants and contributions (excluding developer contributions)	(1,838)	(2,143)
Surplus for dividend calculation purposes	-	-
Potential dividend calculated from surplus	-	-

Berrigan Shire Council

Income Statement of sewerage business activity

for the year ended 30 June 2024

\$ '000	2024	2023
Income from continuing operations		
Access charges	2,421	2,308
User charges	3	–
Fees	95	82
Interest and investment income	228	115
Other income	45	44
Total income from continuing operations	2,792	2,549
Expenses from continuing operations		
Employee benefits and on-costs	463	339
Materials and services	915	1,116
Depreciation, amortisation and impairment	1,059	1,039
Net loss from the disposal of assets	3	314
Other expenses	244	253
Total expenses from continuing operations	2,684	3,061
Surplus (deficit) from continuing operations before capital amounts	108	(512)
Grants and contributions provided for capital purposes	145	–
Surplus (deficit) from continuing operations after capital amounts	253	(512)
Surplus (deficit) from all operations before tax	253	(512)
Less: corporate taxation equivalent (25%) [based on result before capital]	(27)	–
Surplus (deficit) after tax	226	(512)
Opening accumulated surplus	10,129	10,641
Plus adjustments for amounts unpaid:		
– Corporate taxation equivalent	27	–
Less:		
Closing accumulated surplus	10,382	10,129
Return on capital %	0.2%	(1.1)%
Subsidy from Council	2,215	2,456
Calculation of dividend payable:		
Surplus (deficit) after tax	226	(512)
Less: capital grants and contributions (excluding developer contributions)	(145)	–
Surplus for dividend calculation purposes	81	–
Potential dividend calculated from surplus	41	–

Berrigan Shire Council

Statement of Financial Position of water supply business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	4,797	4,304
Investments	8,090	12,000
Receivables	1,617	320
Inventories	85	108
Total current assets	14,589	16,732
Non-current assets		
Infrastructure, property, plant and equipment	65,290	44,869
Total non-current assets	65,290	44,869
Total assets	79,879	61,601
LIABILITIES		
Current liabilities		
Payables	358	326
Borrowings	646	638
Total current liabilities	1,004	964
Non-current liabilities		
Borrowings	3,913	4,559
Total non-current liabilities	3,913	4,559
Total liabilities	4,917	5,523
Net assets	74,962	56,078
EQUITY		
Accumulated surplus	30,228	28,351
Revaluation reserves	44,732	27,727
Total equity	74,960	56,078

Berrigan Shire Council

Statement of Financial Position of sewerage business activity

as at 30 June 2024

\$ '000	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	3,867	1,293
Investments	2,000	4,000
Receivables	543	471
Inventories	9	12
Total current assets	6,419	5,776
Non-current assets		
Receivables	2,223	2,575
Infrastructure, property, plant and equipment	54,013	48,369
Total non-current assets	56,236	50,944
Total assets	62,655	56,720
LIABILITIES		
Current liabilities		
Payables	32	–
Total current liabilities	32	–
Total liabilities	32	–
Net assets	62,623	56,720
EQUITY		
Accumulated surplus	10,383	10,130
Revaluation reserves	52,239	46,590
Total equity	62,622	56,720

Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993 (Act)*, the *Local Government (General) Regulation 2022 (Regulation)* and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Berrigan Shire Council Water Supply

Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.

b. Berrigan Shire Council Sewerage Service

Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.

Category 2

(where gross operating turnover is less than \$2 million)

NIL

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain/(loss) from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Note – Material accounting policy information (continued)

Since the taxation equivalent is notional – that is, it is payable to Council as the ‘owner’ of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face ‘true’ commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council’s borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses ‘would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field’.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council’s business activities on the Income Statement.

The rate of return is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 4.30% at 30/6/24.

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the Department of Industry – Water guidelines and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2024 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Department of Industry – Water guidelines a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the Department of Industry – Water.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Berrigan Shire Council

To the Councillors of Berrigan Shire Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Berrigan Shire Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2024, the Statement of Financial Position of each Declared Business Activity as at 30 June 2024 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- water supply
- sewerage.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2024, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

18 October 2024
SYDNEY

Berrigan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2024

“Making an even better Berrigan Shire”



Berrigan Shire Council

Special Schedules

for the year ended 30 June 2024

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Berrigan Shire Council

Permissible income for general rates

\$ '000	Notes	Calculation 2023/24	Calculation 2024/25
Notional general income calculation ¹			
Last year notional general income yield	a	5,706	5,932
Plus or minus adjustments ²	b	14	19
Notional general income	c = a + b	5,720	5,951
Permissible income calculation			
Percentage increase	d	3.70%	4.50%
Plus percentage increase amount ³	f = d x (c + e)	212	268
Sub-total	g = (c + e + f)	5,932	6,219
Total permissible income	k = g + j	5,932	6,219
Less notional general income yield	l	5,932	6,218
Catch-up or (excess) result	m = k - l	-	-
Carry forward to next year ⁴	p = m + n + o	-	-

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Berrigan Shire Council

To the Councillors of Berrigan Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Berrigan Shire Council (the Council) for the year ending 30 June 2025.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2023–24 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2024 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2024.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Lawrissa Chan
Delegate of the Auditor-General for New South Wales

18 October 2024
SYDNEY

Berrigan Shire Council

Report on infrastructure assets as at 30 June 2024

Asset Class	Asset Category	Estimated cost		2023/24 Required maintenance ^a	2023/24 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		Estimated cost to bring assets to satisfactory standard	to bring to the agreed level of service set by Council					1	2	3	4	5
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000					
Buildings	Buildings – non-specialised	–	–	–	–	371	411	26.0%	26.0%	28.0%	19.0%	1.0%
	Buildings – specialised	–	–	–	167	41,248	61,264	26.0%	26.0%	28.0%	19.0%	1.0%
	Sub-total	–	–	–	167	41,619	61,675	26.0%	26.0%	28.0%	19.0%	1.0%
Roads	Roads	–	–	2,733	3,236	184,033	222,228	37.0%	15.0%	43.0%	5.0%	0.0%
	Bridges	–	–	–	–	7,955	13,715	10.0%	4.0%	66.0%	20.0%	0.0%
	Footpaths	–	–	–	14	8,480	10,978	37.0%	41.0%	9.0%	7.0%	6.0%
	Bulk earthworks	–	–	–	96	14,925	14,925	100.0%	0.0%	0.0%	0.0%	0.0%
	Other	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
	Sub-total	–	–	2,733	3,346	215,393	261,846	39.2%	14.7%	40.3%	5.6%	0.2%
Water supply network	Water supply network	–	–	460	605	58,119	75,094	7.0%	56.0%	31.0%	6.0%	0.0%
	Sub-total	–	–	460	605	58,119	75,094	7.0%	56.0%	31.0%	6.0%	0.0%
Sewerage network	Sewerage network	–	–	520	911	52,494	73,147	5.0%	49.0%	24.0%	22.0%	0.0%
	Sub-total	–	–	520	911	52,494	73,147	5.0%	49.0%	24.0%	22.0%	0.0%
Stormwater drainage	Stormwater drainage	–	–	220	190	24,800	30,530	38.0%	37.0%	21.0%	4.0%	0.0%
	Sub-total	–	–	220	190	24,801	30,530	38.0%	37.0%	21.0%	4.0%	0.0%
Open space / recreational assets	Swimming pools	–	–	–	–	2,315	4,261	0.0%	8.0%	33.0%	59.0%	0.0%
	Other	–	–	380	848	12,988	17,347	29.0%	30.0%	31.0%	9.0%	1.0%
	Sub-total	–	–	380	848	15,303	21,608	23.3%	25.7%	31.4%	18.9%	0.7%
Aerodrome	Aerodrome	–	–	–	–	6,737	11,021	0.0%	3.0%	97.0%	0.0%	0.0%
	Sub-total	–	–	–	–	6,737	11,021	0.0%	3.0%	97.0%	0.0%	0.0%
Total – all assets		–	–	4,313	6,067	414,466	534,921	27.0%	27.9%	35.1%	9.8%	0.2%

(a) Required maintenance is the amount identified in Council's asset management plans.

Berrigan Shire Council

Report on infrastructure assets as at 30 June 2024 (continued)

Infrastructure asset condition assessment 'key'

1 Excellent/very good	No work required (normal maintenance)	4 Poor	Renewal required
2 Good	Only minor maintenance work required	5 Very poor	Urgent renewal/upgrading required
3 Satisfactory	Maintenance work required		

Berrigan Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (consolidated) *

\$ '000	Amounts 2024	Indicator 2024	Indicator 2023	Benchmark
Buildings and infrastructure renewals ratio				
Asset renewals ¹	12,699	167.78%	57.51%	> 100.00%
Depreciation, amortisation and impairment	7,569			
Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	-	0.00%	0.00%	< 2.00%
Net carrying amount of infrastructure assets	420,323			
Asset maintenance ratio				
Actual asset maintenance	6,067	140.67%	114.43%	> 100.00%
Required asset maintenance	4,313			
Cost to bring assets to agreed service level				
Estimated cost to bring assets to an agreed service level set by Council	-	0.00%	0.00%	
Gross replacement cost	534,921			

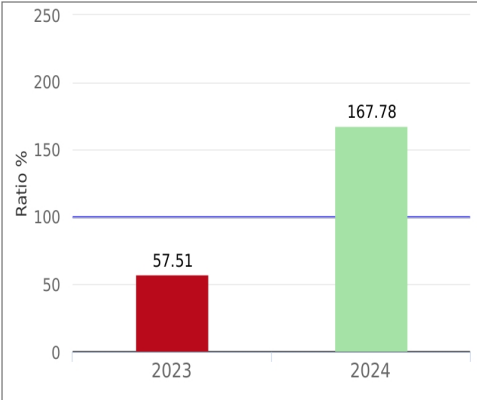
(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Berrigan Shire Council

Report on infrastructure assets as at 30 June 2024

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result

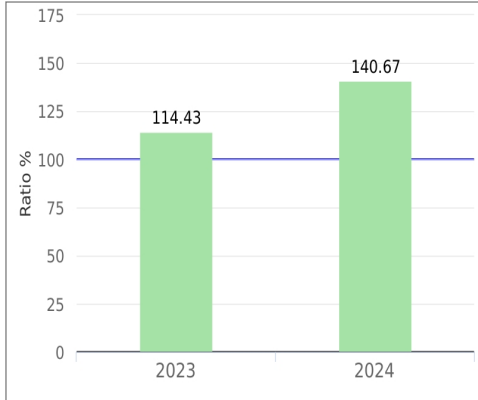
23/24 ratio 167.78%

Councils' infrastructure network was impacted by flooding in 2022/2023, which resulted in interruptions and delays to the scheduled works as the majority of remediation works was undertaken in 2023/2024. Council also upgraded the Finley Water Treatment Plant which was a significant project.

Benchmark: — > 100.00% ■ Ratio achieves benchmark ■ Ratio is outside benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result

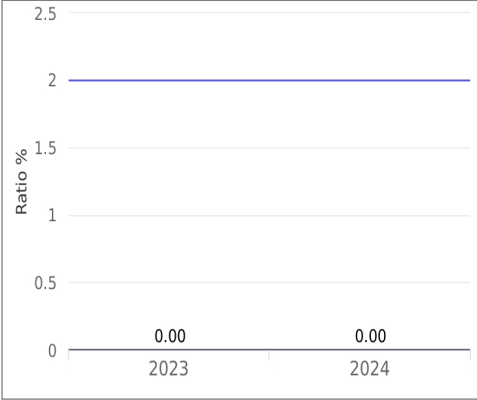
23/24 ratio 140.67%

Council continues to maintain its assets.

Benchmark: — > 100.00% ■ Ratio achieves benchmark ■ Ratio is outside benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result

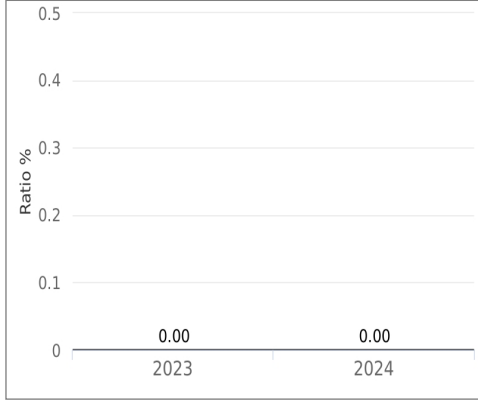
23/24 ratio 0.00%

Council has no unfunded Infrastructure.

Benchmark: — < 2.00% ■ Ratio achieves benchmark ■ Ratio is outside benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result

23/24 ratio 0.00%

All service levels are maintained.

Berrigan Shire Council

Report on infrastructure assets as at 30 June 2024

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2024	2023	2024	2023	2024	2023	
Buildings and infrastructure renewals ratio							
Asset renewals ¹							
Depreciation, amortisation and impairment	119.10%	71.40%	440.12%	37.36%	64.83%	14.77%	> 100.00%
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	< 2.00%
Asset maintenance ratio							
Actual asset maintenance							
Required asset maintenance	136.54%	109.95%	131.52%	135.12%	175.19%	112.11%	> 100.00%
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.