

# Annual Report 2020 - 2021



Image: Sandhills Berrigan  
Edwina Morgan



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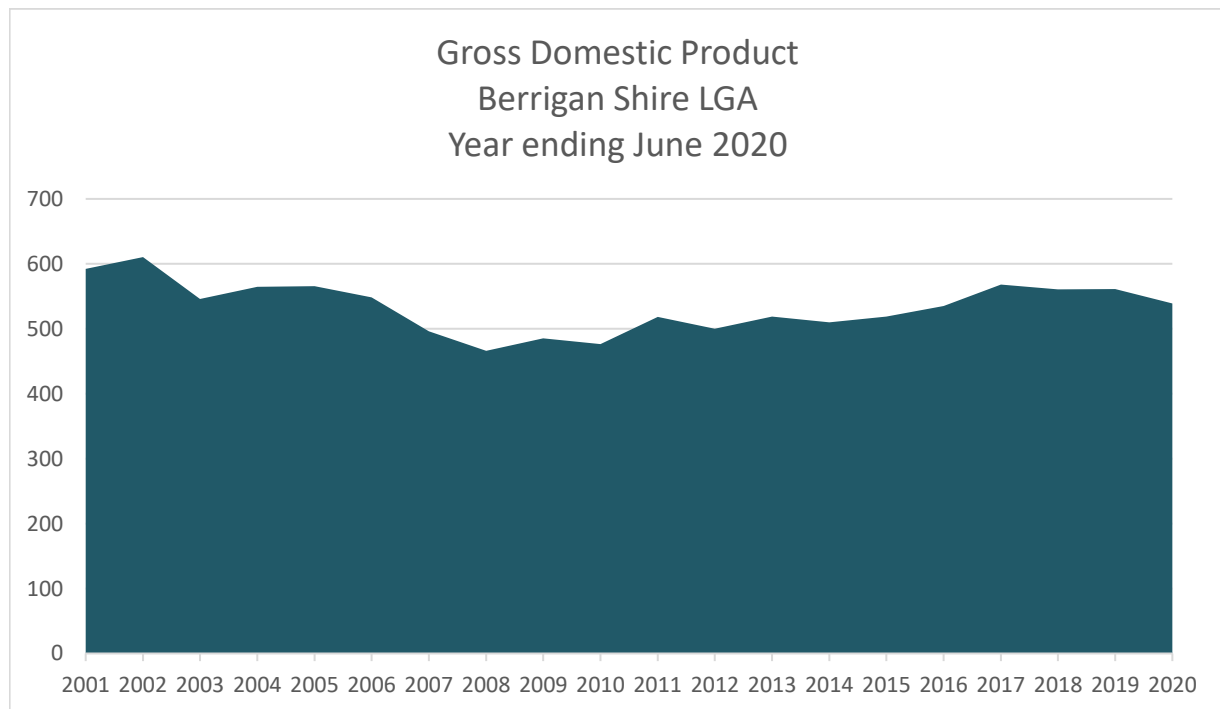
# About us

Consisting predominantly of irrigated rural land the Berrigan Shire is in the southern Riverina. Agriculture, transport and tourism form the basis of its income. The Berrigan Shire is located to the north of the Murray River half way between Albury and Echuca less than a three-hour drive from Melbourne.

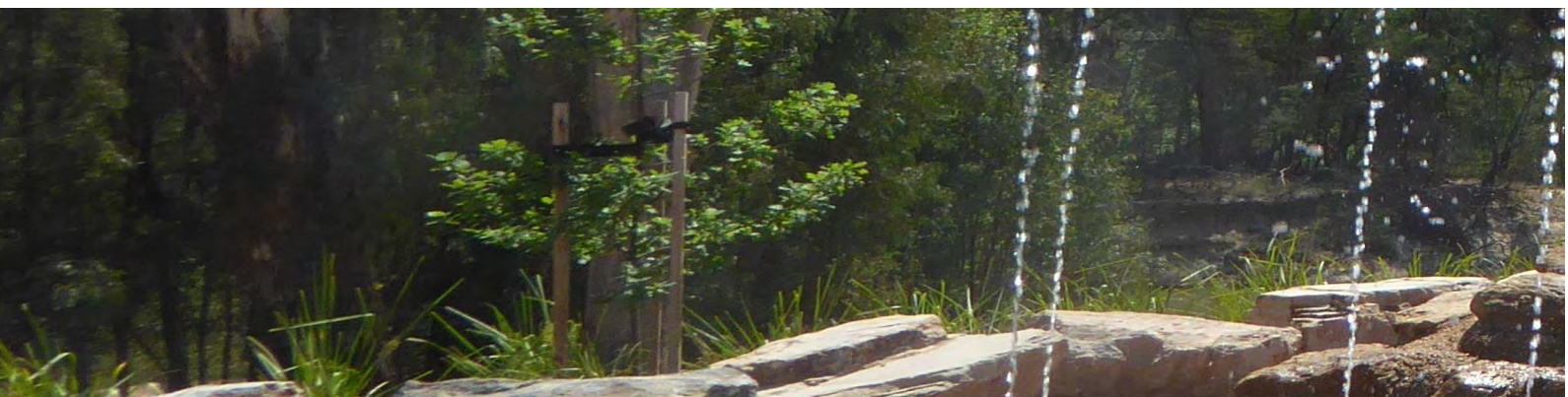
Our Council boundaries encompass the towns of Barooga, Berrigan, Finley and Tocumwal, offering residents and visitors a range of first-class recreation, lifestyle, health and education facilities.

# Fast Facts

Gazetted as a Shire:	1906
Forecast Population 2020:	8,863
Forecast Population 2021:	8,955 + 92
Number of Councillors:	8
Length of our roads:	1,316 km



[www.https://economy.ed.com.au/Berrigan/gross-product](https://economy.ed.com.au/Berrigan/gross-product)





# Our Vision

In 2027 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.

Developed at the Shire's Futures Conference (June 2011) and reviewed by the Council in 2016 our vision reflects the top 'preferred futures' of our communities that:

1. Families with young children will want to live in or come to the area.
2. People will be more concerned about their health and wellbeing.
3. Tourists will go out of their way to come to the area.

The message from our communities in 2011 and in 2016 remains that our communities **value the Shire's natural assets and advantages**

- Lifestyle
- The Murray River
- Irrigated Agriculture; and
- Tourism

**Berrigan Shire 2027** is our Community Strategic Plan and the achievement of its Vision and priorities, is a collaboration requiring the involvement of our communities, individuals, local businesses, and Council. A collaboration requiring also engagement and partnership with other levels of government and the non-government service providers that outreach to and provide services in our towns.





# Mayor

On behalf of the Berrigan Shire Council, I would like to thank the Council's Senior Executive, Managers and staff for their commitment to the ongoing delivery of services to our communities in the past 12-months. Notwithstanding border closures, NSW Public Health Orders, and the departure of longstanding staff members, Council staff have continued to plan for and deliver the services and projects identified in the Council's 2020 – 2021 Operational Plan and year four of the Council's 5-year Delivery Program 2017 – 2022.

The last 12 months have again challenged our resolve like no other. We have experienced lockdowns, border restrictions and little to no tourism or community events in our area. Yet, it continues to amaze me the resilience that all have shown throughout these trying times: demonstrating our communities' willingness to push through and see the light at the end of the dark tunnel. Also, I know that I am not alone when I say that I look forward to the reinvigoration of local events and the welcoming back of tourists, friends, and family to our area.

Council and Council staff, in conjunction with our communities, have continued to deliver infrastructure and amenities for our communities. The Tocumwal Aviation Museum is a testament to this. The Tocumwal Aviation Museum would not have been possible without the Vision of the Tocumwal Aerodrome Museum Committee and the operator of the Tocumwal Aviation Museum. It is a development that will bring many thousands of visitors to our area and expose our history while driving our local economy.

The Shire, over the last 12 months, has also been working towards building strong relationships with our business sector. Further, where Council can partner, and it will work with businesses to drive our local economy. The future growth of our Shire relies on investment and business growth within, and the opportunities this will provide are endless.

On a positive note, COVID19 has done one thing because it has exposed rural and regional areas like ours as places where people want to relocate to and work remotely while raising their families. As a result, we have seen high demand for housing and accommodation in Barooga, Tocumwal, Finley and Berrigan in recent months. For example, the Council's 14-lot subdivision in Lewis Crescent, Finley, now nearing completion, will provide the community of Finley with keenly sought house blocks.

I want to take this opportunity to again farewell our outgoing and long-serving General Manager Rowan Perkins. Rowan steered the Berrigan Shire for over 23-years, and we hope he is enjoying his retirement.

I would also like to welcome our new CEO, Karina Ewer. Karina has brought a lot of enthusiasm with her and is continuing the excellent work in leading the Berrigan Shire into this next phase.

We have some of our long term councillors retiring at upcoming elections, and I would also like to acknowledge their input, efforts, foresight and dedication to their communities and the Shire. They have provided substantial support to me, and I wish them all the best in whatever they decide to do next.

Finally, this is a new world we live in, and nobody saw it coming. However, your response to it is something that gives me great pride to say that I am the Mayor our great Shire.

We will get through this out the other side bigger and better, wiser and with a great sense of direction and understanding of how we can harness the potential of our area locally and regionally.

Cr Matthew Hannan  
Mayor



# Chief Executive Officer



I am pleased to present the 2020/2021 Annual Report on behalf of the Council and the Leadership Team. Noted by the Mayor, the past 12-months have, for the broader community, been an exceptionally challenging year. Notwithstanding these challenges, I am pleased to report that a once-in-generation program of community infrastructure upgrades is now nearing completion. This capital upgrades program results from the stewardship of the Council's former General Manager, Rowan Perkins and the former Director of Technical Services, both Fred Exton and Matt Clarke and Development Manager Laurie Stevens, whom I thank on behalf of Council staff.

This Annual Report is the final report for the Council elected September 2016, and as such, in addition to providing residents, ratepayers, local business and the broader community with an overview of the Council highlights and operating performance, this report also outline the achievements of that Elected Body; this report therefore includes as appendices the Council's:

- Financial Statements 2020 – 2021;
- End of Term Report 2017 – 2021; and
- State of the Environment Report 2017 – 2021.

This Annual Report demonstrates to our community the implementation of the Council's Operational Plan 2020 – 2021.

Our performance reporting includes: annual highlights providing a snapshot of the diversity of projects and activities; the responsible officers' assessment against each Operational Plan 2020 – 2021; and where relevant, clarifying comments from the responsible officer.

Also included in the Annual Report is statutory information - reportable information. For example, information about:

- Councillor Fees and Expenses;
- Works undertaken by Council on Private Land;
- Council Committees of Management;
- Public Information and Disclosure Requests;
- Legal Proceedings and Debt Recovery;
- Contractors;
- Companion Animals; and
- Swimming Pool Inspections

It is a pleasure for me to acknowledge the hard work and commitment of Council staff and commend to the community the Berrigan Shire Council 2020 – 2021 Annual Report.

Karina Ewer MBA, MCDR, MAHRI, MAICD  
Chief Executive Officer  
20 November 2021

# Shire Profile



		Our Top Employing Industries	% of Jobs
Population		Sheep, Beef Cattle and Grain Farming	10.1
Median Age	49 years	School & Education	5.7
Number of Households	3,639	Road Freight and Transport	3.7
Households with Children	994	Residential Care	3.5
Occupied Private Dwellings	3,649		
Average people per household	2.2		
Median monthly mortgage repayments	\$ 857		

Source: <https://profile.id.com.au/berrigan>

## Council Meetings

Council meetings are open to the public and held on the third Wednesday of the month commencing at 9.00 am in the Council Chambers, 56 Chanter Street, Berrigan. Residents and ratepayers are encouraged by Council to attend Council meetings at 9.00 am for Public Question Time.

Eight Councillors, representing the whole Shire are elected to Council and ordinarily serve a four-year term. Council's mayor and deputy mayor are elected on a biennial basis by Councillors.

Committees of Council meet on the Wednesday two weeks prior to a Council meeting. Major working Committees of Council are:

- Corporate Services
- Technical Services
- Business and Economic Development
- Risk Management

**Council's Strategic Planning framework and suite of integrated plans and strategies guide its decision-making:** A suite of plans and strategies which include:

- 10-year Community Strategic Plan;
- 10-year Resourcing Strategy;
- 4-year Delivery Program; and
- Annual Operational Plan.

These plans describe the scope of Council services and the resources (human, physical and financial) needed to ensure the public safety and wellbeing of residents, local businesses and visitors to our Shire.



## Meeting Attendance

DATE	Cr BODEY	Cr BRUCE	Cr REYNOLDSON	Cr GLANVILLE	Cr HANNAN	Cr JONES	Cr MORRIS	Cr TAYLOR
DATE	BODEY	BRUCE	REYNOLDSON	GLANVILLE	HANNAN	JONES	MORRIS	TAYLOR
15-07-2020	✓	✓	✓	✓	✓	✓	✓	✓
19-08-2020	✓	✓	✓	✓	✓	✓	✓	✓
26-08-2020 (extra)	✓	Apology	✓	✓	✓	✓	✓	✓
16-09-2020	✓	✓	✓	✓	✓	✓	Apology	✓
16-09-2020 (extra)	✓	✓	✓	✓	✓	✓	Apology	✓
21-10-2020	✓	✓	✓	✓	✓	Apology	✓	✓
18-11-2020	✓	✓	✓	✓	✓	Apology	✓	✓
16-12-2020	✓	✓	✓	✓	✓	✓	Apology	✓
20-01-2021	✓	✓	✓	✓	✓	✓	✓	✓
03-02-2021 (extra)	✓	✓	✓	✓	✓	✓	✓	✓
17-02-2021	✓	✓	✓	✓	✓	✓	✓	Apology
03-03-2021 (extra)	✓	✓	✓	✓	✓	✓	✓	✓
17-03-2021	✓	✓	✓	✓	✓	✓	✓	✓
21-04-2021	Apology	✓	✓	✓	✓	✓	✓	Apology
28-04-2021 (extra)	✓	✓	✓	✓	✓	✓	✓	✓
19-05-2021	Apology	✓	✓	✓	✓	Apology	Apology	✓
16-06-2021	✓	Apology	✓	✓	✓	✓	Apology	✓
23-06-2021 (extra)	✓	Apology	Apology	✓	✓	✓	Apology	✓

## Councillor Training

All Councillors (listed above), including the Mayor, Cr Hannan, have used the LGNSW capability framework for Councillors to develop a Councillor training plan. COVID19 has impacted the implementation of specific actions and attendance at seminars and training for all Councillors. All Councillors have **participated in the Council’s ongoing professional development program via their attendance and participation in the Council’s Annual Corporate Workshop – held each year as a 2-day offsite and overnight workshop.**

## Councillors



Top Left to Right: Councillor Roger Reynoldson, Councillor Matthew Hannan (Mayor), Councillor Colin Jones  
Middle Row: Councillor Denis Glanville and Councillor Ross Bodey  
Bottom Row Left to Right: Councillor John Bruce, Councillor Daryl Morris (Deputy Mayor) and Councillor John Taylor

## Senior Staff

Rowan Perkins  
General Manager until April 2021  
Council Management / Operations  
Risk Management  
Strategic and Social Planning  
Economic Development  
Councillor Support



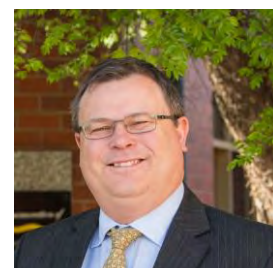
Karina Ewing  
CEO – June 2021  
Council Management / Operations  
Risk Management  
Strategic and Social Planning  
Economic Development  
Councillor Support



Matthew Clarke  
Director of Technical Services  
Roads, Bridges, Footpaths, Drainage  
Depot & Council Buildings  
Animal Control  
Parks & Gardens  
Water & Sewerage  
Health Services  
Town Planning, Development & Building Control  
Waste Control  
Aerodrome

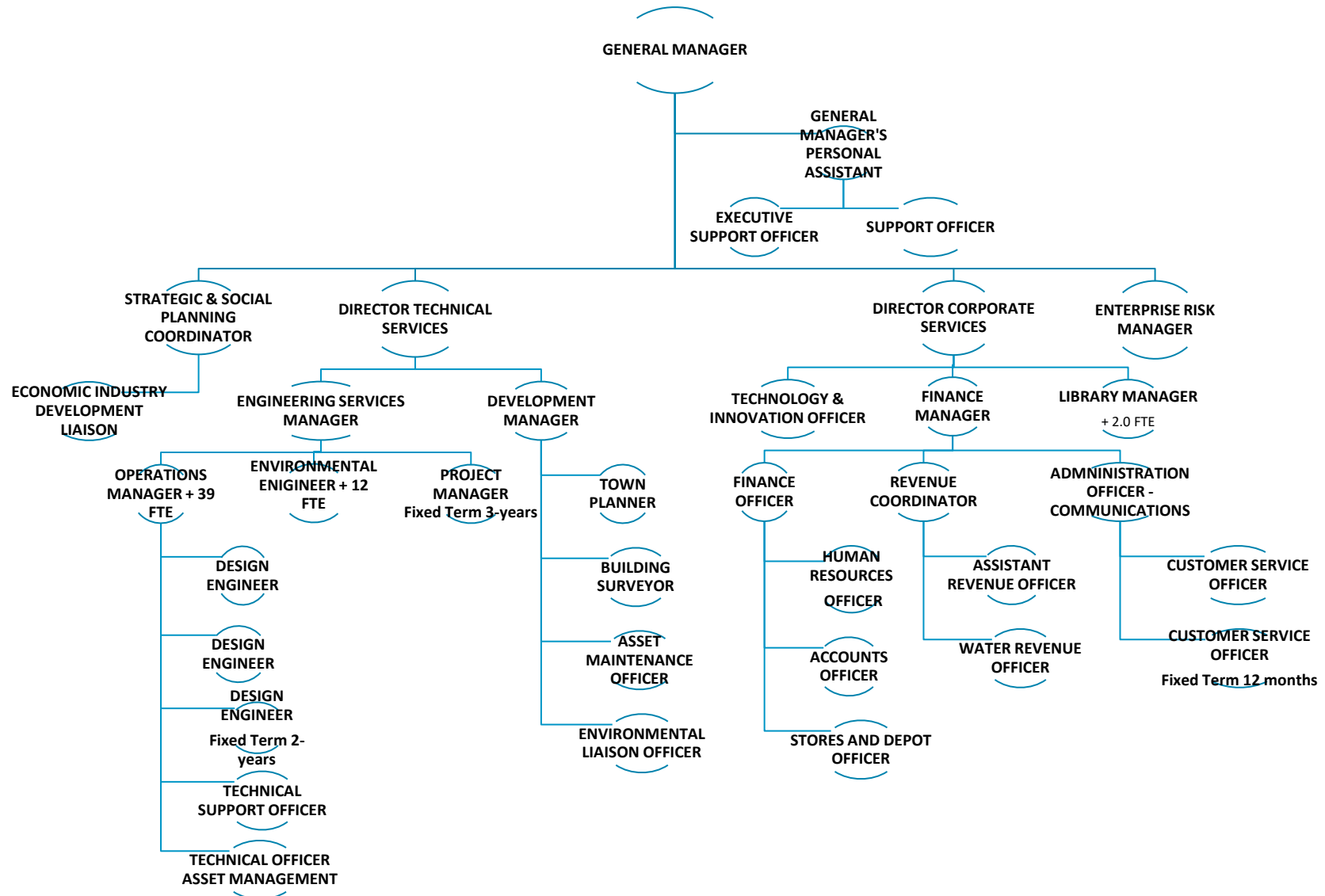


Matthew Hansen  
Director of Corporate Services  
Finance, Administration & Human Resources  
Rates & Charges Land Sales  
Libraries  
Swimming Pools & Recreation Reserves  
Saleyards  
Bush Fire Control  
Tourism & Caravan Parks  
Cemeteries





# Organisational Structure



The Shire council’s annual operational plan and Delivery Program describe the full range of council services. It is themed according to **Berrigan Shire 2027** strategic outcomes and is the Council’s blue print about how Council services, programs and initiatives contribute toward our strategic outcomes:

- Sustainable natural and built landscapes
- Good government
- Supported and engaged communities
- Diverse and resilient business

The following figure illustrates the strategic outcome, Council’s Delivery Program outputs, Operational plan actions and the review logic and integration of **Berrigan Shire 2027** with the Council’s suite of integrated plans.






## Our Planning Framework



Council Services: What the Council Does		
CSP: Strategic Outcome	Service	Delivery Program Outputs
Sustainable natural and built landscapes	Housing	Planning and building control
	Environment	Storm water, street cleaning, noxious weed control, waste
	Sewerage Services	Sewer System
	Mining, Manufacturing and Construction	Quarries
	Transport and Communication	Roads and footpaths, street lighting, aerodrome
Good government	Administration	General Administration charges and costs associated with delivering services
	Governance	Councillors fees and expenses, elections, meetings and Association fees
Supported and engaged communities	Public Order and Safety	Fire protection, SES
	Health	Food control, Domestic animal control
	Community Amenities	Public toilets, Cemeteries
	Community Services & Education	Social Planning
	Water Supplies	Town Water
Recreation and Culture		Libraries, Recreation Reserves, Swimming Pools, Public Halls and Parks
Diverse and resilient business	Economic Affairs	Caravan Park, Sale yard, Tourism and Economic Development

In the past year, 43 Council actions have been fully completed with 16 actions noted as on target, two actions noted as not on target and a further five actions deferred. Of the seven **actions noted by Council Officers as 'not on target or deferred'** five of these actions are noted by Council Officers as not being on target due to the retirement of key staff requiring re-allocation of workloads across the organisation.

### A Snapshot of our Performance

Complete	On Target	Not on Target	Past Due	No Status / Deferred	Total Actions
					
43	16	2	-	5	66



## 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, 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 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

### **Performance Reporting and Review**

Included in this report is a

- Snapshot of Council programs and activities that, in the past 12-months, have contributed to the Council's **Delivery Program** and Strategic objectives.
- Traffic light review of Operational Plan 20/21 **Sustainable Natural and Built Landscapes** actions; and
- An overview of Council's performance against **Sustainable Natural and Built Landscapes Delivery Program** key performance indicators and **Financial Strategy 2020** key performance indicators.

## Highlights

### Jersey Street, Tocumwal



The Council, with the support of local business and a Commonwealth Government Building **Better Region's Grant**, completed the development of an additional nine industrial lots in the Jersey Street industrial precinct. In addition to the new lots developed. Jersey Street was rebuilt to cater for Heavy Mass Vehicles, the levee raised, upgrades to the electrical supply, sewer network and pump station. There is also a new kerb, gutter, and a path connecting Jersey Street to the town centre and Foreshore Reserve. Budget: \$1,096,160

### Railway Park, Finley

This year saw the implementation of a number of **the recommendations described in Finley's Railway Park – Landscape Master Plan**.

The Master Plan was developed by the Council 2018, in conjunction with the Finley Chamber of Commerce, and the residents who live adjacent to **Finley's Railway Park**. Finley residents (2019) were also invited to provide comments on the draft Landscape Master Plan at street stalls, The Master Plan was also displayed in a vacant shop window, in Murray Street, Finley with residents invited to also provide their comments.



The projects completed this year include new BBQs and shelters, landscaping and seating with plans to install a sound shell in the near future. This project is funded by the Council.

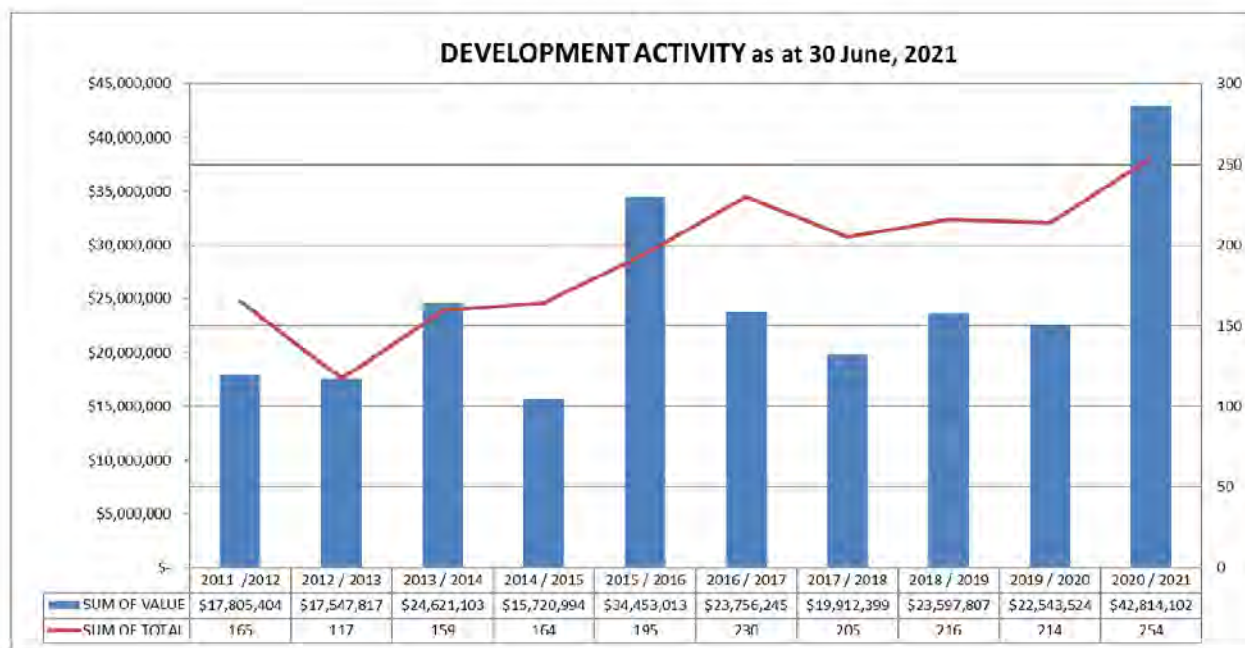


# Highlights

## Planning and Development – NSW e-spatial viewer

Each year, the Council’s Planning and Development team works with local residents, builders, and businesses to respond to queries and answer questions about the NSW state government’s planning approval requirements. This year, despite COVID19, staff changes and the retirement of Council’s Development Manager – Laurie Stevens, has been no different. Processed this year were 254 new development applications, which, when compared to last year, is an additional 40 new development applications.

This year saw the introduction also of the NSW planning portal and e-spatial viewer available for use by anyone. The planning portal provides information about the planning, assessment and development policies and plans. Use the e-spatial viewer if you would like planning information about your property. The e-spatial view helps residents and property owners look up before buying or when they own land the type of activity that is permitted or not. Also whether the development or activity needs development assessment and approval.











## Sustainable Natural and Built Landscapes

### 1.1 Support sustainable use of our natural resources and built landscapes

#### Delivery Program Actions

- 1.1.1 Coordinate strategic land-use planning
- 1.1.2 Coordinate and develop Community Participation Plans in accordance with relevant legislation and the Council's Community Engagement Framework
- 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
1.1.1.1	Implement the Berrigan Shire Local Strategic Planning Statement	Development Manager		100%		
1.1.1.2	Increase community awareness regarding development application process	Development Manager	Improved satisfaction rating - Resident and Business Satisfaction Survey	75%		additional advertising for upcoming Planning Portal
1.1.1.3	Process and approve / refuse development applications in accordance with relevant legislation, codes and policies	Development Manager		50%		
1.1.1.4	Commence review of Local Environment Plan	Development Manager	by June 2021	0%		Resourcing issues Currently with staff shortages.
1.1.2.1	Implement the Council's Community Engagement and Community Participation Plan	Development Manager	Increase in opportunities for community comment on new Development	90%		

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.1.3.1	Continue Annual Heritage Grants Program	Development Manager	100% projects/works funded are completed	85%		Works completed by recipients. Acquittal to be completed
			The allocation of grants results in increased conservation of heritage items			
1.1.3.2	Continue rolling program of works - town entrances	Director Technical Services	Scheduled Program of Works - town entrances included in Annual Capital Works Program is completed on time and within resources	100%		Tree planting progressing.
1.1.3.3	Implement the Tocomwal Foreshore Master Plan	Director Technical Services	April 2019	100%		The Building works as part of this project have been scheduled, the cost is above the initial budget and the time frame to deliver this project is anticipated to be exceeded.

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

### Delivery Program Actions




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 control services	Director Technical Services	Weed infestation within the Shire is eradicated and / or manageable	100%		Berrigan Shire Council is delivering the Weed Action Plan as agreed with the Department of Primary Industry.
1.2.1.2	Participation in roadside vegetation enhancement projects	Development Manager	Quarterly survey of sites	0%		
1.2.1.3	Undertake tree assessments and establish a tree register	Enterprise Risk Manager		40%		Currently occurring as a result of customer request.
1.2.1.4	Monitor and undertake as required the control and management of pests	Development Manager		50%		
1.2.1.5	Undertake a review of the plans of management for Crown Lands controlled by Council or Council Committees of Management	Development Manager		10%		





## 1.3 Connect and protect our communities

### Delivery Program Actions

- 1.3.1 Coordinate flood levee, Council road network and storm water asset management and planning
- 1.3.2 Manage landfill, recycling and waste disposal






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	Director Technical Services	Asset Plans are reviewed by due date. Review of Asset Management Plans is informed by community feedback / expectations re: service levels	100%		all asset management plans have reviewed
1.3.1.2	Design, construct and maintain stormwater systems that safely capture and remove water	Director Technical Services	On an ongoing basis 95% of service levels set out in the Storm Water Asset Management Plan are met	100%		Maintenance of system up to date. Capital works programmed.
1.3.1.3	Ensure sewer network is safe and functional	Director Technical Services	Revenue Policy targets met Project Milestones met	100%		Sewer network maintained in operational and functional state.



OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
1.3.1.4	Continue remediation Tocomwal Foreshore Levee	Director Technical Services	Annual inspection is undertaken and scheduled maintenance completed	100%		Tree clearing and graveling work programmed. Further investigation being carried out in the section of levee that is known to be keyed into sand. Flood study in progress
1.3.1.5	Maintain the safety of Council roads and walkways	Director Technical Services	On an ongoing basis 95% of service levels set out in the Asset Management Plan are met	100%		Roads maintained and improved in accordance with budget.
			Increase in active engagements social media			
			Weekly publication			
1.3.2.1	Implement the Berrigan Shire Council Waste Plan	Environmental Engineer	100% of Diversion targets set out in Berrigan Waste Management Plan are met	100%		
1.3.2.2	Deliver township garbage collection and street cleaning services	Environmental Engineer	Garbage is collected within agreed timeframes and budgets	100%		

## Sustainable natural and built landscapes

### Operational report 2020/21

Completed	On Target	Not on Target	Past Due	Deferred / Not Due	Total
					
7	9	2	-	2	20

**Delivery Program Monitoring Measures:**

**Sustainable Natural and Built Landscapes:**

**Activity Data Development Applications and Construction Certificates**

	July 2019 to Dec 2019	Jan 2020 to June 2020	Year to Date Value \$
Development Applications (DA)	111	103	37,994,151
Construction Certificates (CC)	85	72	17,651,029
Complying Development Certificates (CDC)	23	17	4,819,951
Local Activity (s.68)	44	54	0.00

**Monitoring Measure: Heritage**

**Indicator- Uptake of Heritage Grant Program**

Heritage Grants	Number / Total
Number of applications received 2020/21	3
Number of applications funded	3
Total value of grants	\$10,000
Number of grants acquitted	3

**Monitoring Measure: Waste**

**Indicator: Activity Data Domestic Roadside Waste Collection**

Month	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	6-mth Total	YTD %	Target
Volume (m <sup>3</sup> )	344.2	338.7	430.8	352.3	355.1	443.7	2264.39	50%	≤3328
Mass (Tonnes)	129.1	127.03	161.6	132.13	133.2	166.43	849.49	50%	≤1248.5
Month	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	6-mth Total	YTD %	Target
Volume (m <sup>3</sup> )	392.6	400.7	494.9	398.2	387.3	481.5	2555.2	100%	≤3328
Mass (Tonnes)	130.8	133.5	164.9	132.7	129.1	160.5	851.5	100%	≤1248.5



## 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
- 2.2 Strengthen strategic relationships and partnerships with community, business and government

### **Performance Reporting and Review**

Included in this report is a

- Snapshot of Council programs and activities that, in the past 12-months, have contributed to the **Council's Delivery Program** and Strategic objectives.
- Traffic light review of Operational Plan 2020/21 Good Government actions; and
- **An overview of Council's performance against Good Government Delivery Program** key performance indicators and **Financial Strategy 2020** key performance indicators.






# Highlights

## Financial Fast Facts

Overall performance	
Operating surplus	\$6.1 m
Operating surplus / deficit before capital grants and contributions	(\$0.3 m)
Revenue and expenses	
Total revenue	\$29.7 m
Total expenses	\$23.6
Cash and investments	
Investments, Cash and Cash equivalents	\$42.7m
Balance Sheet	
Total assets	\$392.8m
Total liabilities	\$15.2m
Total equity	\$377.6m

## Financial Performance

### Performance measures

	Benchmark	2020/21	Performance
Operating Performance Ratio	Greater than 0%	4.02%	
Own Source Operating Revenue Ratio	Greater than 60%	50.84%	
Unrestricted Current Ratio	Greater than 1.50:1	4.88:1	
Debt Service Cover Ratio	Greater than 2.00:1	15.4:1	
Rates Outstanding Percentage	Less than 10.00%	4.11%	
Cash Expense Cover Ratio	Greater than 3.00 months	25.87 months	



# Highlights

## Magiq

Magiq is the Council's new digital records management system. As part of the Council's ongoing program of internal service improvements, Council's records management staff told us that our paper-based record management system was outdated and unnecessarily duplicative.

A three-year project commenced in 2018 when the Council's records management team undertook a comprehensive investigation of electronic records management systems (EDRMS) provided by third-party vendors. Fast forward to 2020/21, and based on feedback from staff and the experience of other Councils, the Magiq EDRMS was selected and staff trained in its use. The result is streamlined council filing and records management. Captured by Magiq is incoming and outgoing email while all **correspondence tracked. Importantly, staff can access the Council's records** management system while working remotely.

## Electronic Rates & Notices



Barooga's favourite Postie, Max, helped us spread the word that you can now pay your Council rates and water bills at Australia Post.

Keep an eye out for the Post BillPay option on Council notices.

Do you want to receive your rates notice via email? Get in touch by emailing [mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au) with your name, address and rates assessment number to opt in.

## Council's COVID19 – Response

This year has been a challenging year for the community and Council staff as we adjusted to living in a pandemic. For the Council and its staff this has meant that staff who live in Victoria have had to negotiate the border permit system and where it has been possible for them to do so work from home. A number of NSW-based staff have also been asked to limit their time in the office and work from home. As, New South Wales Public Health Orders for much of this year have also encouraged Council to reduce the number of staff in the office at any one time. To keep up with what has been ever-changing public health orders and arrangements – Senior Staff have liaised with the NSW Cross-border Commissioner's Office so that we could ensure local residents and business have had up to date information from both sides of the border.

## Good Government



### 2.1 Berrigan Shire 2027 objectives and strategic actions facilitate effective governance by Council of Council operations and reporting







#### Delivery Program





2.1.1 Council operations, partnerships and coordination of resources contribute toward the implementation of Berrigan Shire 2027



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

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
2.1.1.1	Promote and support the engagement of Shire residents, local business and agencies in the development, implementation of Berrigan Shire 2027	Strategic and Social Planning Coordinator		100%		Due to the COVID19 pandemic face to face community engagement with local residents and business has been limited. The focus of engagement has shifted to online and focused engagement with user groups that have expressed an interest in town plan master plan implementation developed to support implementation of Berrigan Shire 2027.
2.1.2.1	Provide facilities and support including financial to the elected Council	General Manager	Publication of audio Files  Publication of audio Files  Self-reported increase in Council skills and knowledge	100%		Temporary procedures put in place to allow meetings to occur during COVID-19 pandemic.

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
2.1.2.2	Implement and further develop the Berrigan Shire Integrated Management System	Enterprise Risk Manager	<p>Inspections undertaken in accordance with IMS requirements</p> <p>Inspections undertaken in accordance with IMS requirements'</p> <p>Quarterly Report</p> <p>Actions included in Delivery Program Review</p>	80%		<p>HR procedures gradually being developed and will be moved over to Magiq drive once completed;</p> <p>Forms have been developed with almost 100% of Council documentation controlled.</p>
2.1.2.3	Implement Berrigan Shire Council's Improvement Plan	General Manager		100%		The Council has met all of its statutory requirements in relation to its Integrated Planning and Reporting. Council elections have been postponed until September 2021.
2.1.3.1	Coordinate Council investments, financial management, financial operations and processing	Finance Manager		100%		Reviewing Council financial strategy. Statements complete, unqualified audit report received. Plan for addressing Management letter items prepared. New Management Accountant position created and filled.
2.1.3.2	Monitor and respond to change in the Financial Governance, Regulatory/Reporting Frameworks	Director Corporate Services		100%		Internal Audit completed. Nine IML and FML audit items successfully addressed at Audit.
2.1.3.3	Deliver responsive customer service	Finance Manager		100%		Progressing
2.1.3.4	Conduct service review and develop the Corporate Services Strategic Plan	Director Corporate Services		0%		Staff changes and responding to COVID-19 has delayed work on this item



OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
2.1.3.5	Manage human resource and workforce development activities through the implementation of the Berrigan Shire's Workforce Development Plan 2017 - 2021	Enterprise Risk Manager	Implemented  Increase compared to 2016 result in the % of staff reporting greater recognition  Material value of volunteer effort identified  Annual Report 2019/20	60%		Gradually implementing items in the Plan. EEO Plan and policy under review. Further HR documentation under development. Skills Lists and PDs under review and development to tie in with Salary Assessment database.
2.1.3.6	Provide Information technology and associated support for Council operations	Director Corporate Services		100%		Cybersecurity has become an IT priority. New policies and procedures being developed. New Password Policy adopted and being implemented. The IT function has been a critical component of Council's COVID-19 response plans and isolation measures
2.1.3.7	Coordinate the delivery and management of Shire records and communications	Director Corporate Services	Conduct survey to establish benchmarks	100%		Move to new Electronic Document and Records Management System (EDRMS) to take effect from 1 July 2020.
2.1.3.8	Maintain and sustainably redevelop existing infrastructure and community assets	Director Corporate Services	Adopted by Council	100%		Upgrade of facilities at Berrigan War Memorial Swimming Pool, Collie Park, Finley Showground and Sporting Complex, Finley School of Arts, Tocumwal Recreation Reserve and Finley Swimming Pool and Hayes Park and Apex Park completed. Funding for LED lighting at recreation reserves secured. SSPC and DCS working with Barooga Recreation Reserve

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
						committee of management to develop a Strategic Plan for the reserve
2.1.3.9	Coordinate and manage maintenance and renewal of Council plant and equipment	Director Technical Services		100%		Plant maintained as required and renewed in accordance with Plant Replacement Program.
2.1.3.10	Coordinate the ongoing review and development of Council and Operational Policies and procedures	Director Corporate Services		100%		Continuing and ongoing








## 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	Strategic and Social Planning Coordinator	Improved efficiency Regional response to issues	100%		Updated social and economic information and resources through use of id.data resources - this information now includes recipients of job keeper and job seeker payments. Further analysis undertaken in the upcoming financial year
			Improved efficiency Regional response to issues			
2.2.1.2	Actively lobby all levels of government and industry re: Murray Darling Basin Plan	General Manager		100%		Worked with RAMJO to develop regional Water Position Paper.  Worked with Moira Shire Council to support Barooga Health and Fitness Centre

## Good government

### Operational Plan 2020/21 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
13	2	-	-	2	17

### Delivery Program Monitoring Measures: Good Government

#### Organisational Capacity

	1 July 2018 to 30 June 2019	1 July 2019 to 30 June 2020	1 July 2020 To 30 June 2021
Staff Turnover exc. Casuals	12.7%	10.2%	14.4%
Length of time unfilled	Average 3 weeks	Average 3 weeks	Average 18 weeks
Skilled vacancies	3	8	10
Managerial vacancies	1	1	4

**Monitoring Measure: Financial Strategy 2020 Key Performance Indicators**

1. Operating Performance	Amount ,000 2020/21	Performance 2020/21	Financial Strategy Target
Operating Revenue (excl. Capital) - Operating Expenses	\$ 936	4.02%	>0.0 %
Operating Revenue (excl. Capital Grants & Contributions)	\$ 23,259		
Indicative Target: An operating performance ratio greater than 0% across any five-year period. N/A – not available until the end of a Financial Year			

2. Unrestricted Current Ratio	Amount ,000 2020/21	Performance 2020/21	Financial Strategy Target
Current Assets less all External Restrictions	\$14,517	4.88x	>1.5x
Current Liabilities less Specific Purpose Liabilities	\$2,972		
Indicative Target: An Unrestricted Current Ratio of at least 2x			

3. Rates and Annual Charges Outstanding	Amount ,000 2020/21	Performance 2020/21	Financial Strategy Target
Rates and Annual charges Outstanding	\$474	4.11%	< 10.00%
Rates and Annual charges Collectible	\$11,537		
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 2020/21	Performance 2020/21	Financial Strategy Target
Asset Renewals (Building, Infrastructure & Other Structures)	\$7,666	141.91%	100% +
Depreciation, Amortisation & Impairment	\$5,402		
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 often lumpy - with large changes in asset renewals depending on the needs of the time. The Council should consider its performance on this measure over no shorter than a 10-year periods and preferably longer.			

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5. Infrastructure Backlog Ratio	Amount ,000 2020/21	Performance 2020/21	Financial Strategy Target
Estimated cost to bring Assets to a satisfactory condition	-	0.00%	0.0 %
Total value of Infrastructure, Building, Other Structures & depreciable Land Improvement Assets	\$325,487		
Indicative Target: Infrastructure Backlog Ratio to remain at less than 2% at all times			

6. Capital Expenditure Ratio	Amount ,000 2020/21	Performance 2020/21	Financial Strategy Target
Annual Capital Expenditure	\$12,588	2.33	1.0
Annual Depreciation	\$5,402		

7. Debt Service Cover Ratio	Amount ,000 2020/21	Performance 2020/21	Financial Strategy Target
Operating Result before Interest & Dep. exp (EBITDA)	\$7,559	15.4x	> 2 x
Principal Repayments + Borrowing Interest Costs	\$491		

8. Cash Expense Cover Ratio	Amount ,000 2020/21	Performance 2020/21	Financial Strategy Target
Current Year's Cash & Cash Equivalents (incl. Term Deposits)		25.87	3 months
Operating & financing activities Cash Flow payments	**		
Indicative Target: Cash expense cover ratio is to be no less than 3 months			





## 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** strategic objectives are:

3.1 Create safe, friendly and accessible communities

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

Our traffic light review of **Operational Plan 2020/21** actions describes whether Council in the past 12-months has done what it said it would do and if not Officers comments provide guidance on why not?

Council Officers have also commented on significant achievements or projects commenced in the past 12-months.



# Highlights

## Rose Garden and Rotunda – Barooga Cemetery



**Barooga's Jean Dodd** (pictured between retiring Councillors Bruce and Glanville) is a devoted and cherished figure in our community. Along with countless initiatives over the decades, Jean was the mastermind behind the new rose garden memorial and rotunda at the Barooga Cemetery. Berrigan Shire Council proudly supported the Barooga Lions and the Barooga Cemetery in the planning and development of this project.

## New Amenities - Berrigan

As part of the Drought Communities Program, local tradies James and Aaron joined forces to give the bins in Berrigan a bit of a facelift. Several bins are already in use in the main street, with more still to come. Developed using funds from the Commonwealth Government's Drought communities program, the Council and the Berrigan District and Development Association selected the projects. Funded were, several projects in Berrigan including new street furniture, the painting of shop-front facades in Chanter Street, Berrigan and the installation of a backup generator at Amaroo Aged Care.



# Highlights

## Volunteer Awards 2020



Each year volunteers from around the shire are nominated by their local community to receive an award in recognition of their time and efforts towards their community club or committee.

Pictured is Ian Dickins accepting his award for his dedication and efforts over many years as a member of the Berrigan Sportsground Committee of Management.

Congratulations Ian, your efforts within our shire community is greatly appreciated.

## WAAAF Creek Walk Tocumwal

This year saw the fruition of a three-year partnership between the Council and the Tocumwal Rotary Club.

Installed with the support of a Create NSW Arts and Culture Grant, Council, and Tocumwal Rotary Club funds were a sculpture and interpretative signage celebrating the contribution made by the WAAAF who (when they were based in Tocumwal during WWII) used the Creek Walk to walk between the town and the base. Mathoura-based artist Sivonne Binks and the Deniliquin-based Visattak successfully tendered for this project, and the results speak for themselves. To complete the vision of the WAAAF Creek Walk Masterplan, the Council and the Tocumwal Rotary Club will continue to work on securing grant funding for the installation of new bridges, native vegetation restoration and additional signage celebrating the achievements of the WAAAF.



## Supported and engaged communities

### 3.1 Create safe, friendly and accessible communities




#### Delivery Program Actions


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






3.1.2 Facilitate all age healthy lifestyles and ageing in place

3.1.3 Strengthen the inclusiveness and accessibility of our community

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
3.1.1.1	Support and promote the healthy development and wellbeing of children and young people	Director Corporate Services	Reports to Council provide feedback on participant survey results Kids Fest; Youth Week  Annual Report to council re: Volunteer Hours / Management facilities: Pools, Toy Library &	100%		New playground facilities at Collie Park and Apex Park, new park with playground facilities underway at Finley, CWA Park upgrade funding secured.
3.1.1.2	Implement Children and Families Strategy 2019 - 2023	Strategic and Social Planning Coordinator	One new project or partnership initiated per annum	100%		The delivery of Youth Week Event with Outback Theatre for Young People was the single project implemented this quarter.
3.1.2.1	Provide recreation facilities which support an active lifestyle and ageing in place	Strategic and Social Planning Coordinator	Master Plan for each reserve by June 2022	100%		The Council adopted at the May meeting the Barooga Recreation Reserve Strategy and authorized the calling of EOI for

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
						the development of Master Plan for the precinct. In addition to service planning a number of recreation and active lifestyle projects have been completed this quarter using Stronger Country Communities, Drought Funding and NSW Create Funding e.g: installation of LED Lights at all Recreation Reserves, Construction of the Tocumwal Aviation Museum, WAAAF Creek Walk.
3.1.3.1	Implement the Active Ageing and Disability Inclusion Plan	Strategic and Social Planning Coordinator	Participant numbers are maintained and or increased	95%		Finley Dementia Friends project has resumed face to face meetings - new projects supported by the Council include marketing and promotion of Dementia Friends Cafes in each town. The Access at a Glance Project has not reconvened impacted by COVID 19 and change of personnel with key community partner.

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.1.4.1	Ensure potable water and sewer network is safe and functional	Environmental Engineer	Supporting Operational Plan actions are undertaken and the outcome reported	100%		
			Supporting Operational Plan actions are undertaken and the outcome reported			
3.1.4.2	Monitor, control and report upon environmental contaminants and public health hazards - water, fire, refuse, buildings and air	Development Manager		50%		
3.1.4.3	Coordinate and facilitate local emergency management committee	Director Technical Services	Adopted by Local Emergency Management Committee	100%		Meetings facilitated as programmed
			Adopted by Local Emergency Management Committee			
3.1.4.4	Develop and maintain local cemeteries and associated infrastructure	Director Corporate Services	Annual Report	100%		Ongoing. Working to address community concerns regarding upkeep of monumental sections
3.1.4.5	Control and promote responsible ownership of companion animals	Development Manager		50%		




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




### Delivery Program actions

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

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
3.2.1.1	Coordinate and deliver local library services in accordance with Library Services Strategic Plan 2014 - 2018	Library Manager	Door count increases 10% Customer survey 80% satisfied with library service  Completed on time and within budget	100%		a) Stocktake commenced but on hold due to LMS fix necessary. b) NSS Attracted 179 children with 32 adults across all branches (author Karen Turner special guest reader at Finley Library) c) Book Launch; 'Woodstock' 17th June d) All staff attended Zoom Meeting with Margaret Blacklaw re 'Mental Health Awareness' e) 'Macrame Workshop' offered to Teens and Seniors for Youth & Seniors Week. 6 attendees. f) Partnered with CWA to host and teach 6 teens boys - (created macrame pot holders as part of CWA street kid program - facilitated by Berrigan Library) g) Holiday program: 'Build and Decorate Bird Houses'








OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
3.2.1.2	Strengthen community engagement and participation in Council activities	Strategic and Social Planning Coordinator		100%		Liaised with the Communications Officer on the development of the Communication Strategy - this Strategy provides guidance on the role of communications function in the context of the Council's Community Engagement Framework. Actions included in the Strategy are now designed to strengthen community engagement and participation via strengthened presence and role for visual communication.
3.2.1.3	Financially contribute to and support South West Arts programs and activities	Director Corporate Services	Three cultural activities implemented in partnership with South West Arts per year  Three cultural activities implemented in partnership with South West Arts per year	100%		Partnership is ongoing
3.2.2.1	Coordinate and align community projects and activities with township masterplans	Strategic and Social Planning Coordinator	75%	95%		Completed this quarter has been the first projected to be implemented from the Tocumwal WAAAF Creek Walk Master Plan. The installation of interpretative

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
						signage and sculpture at the trail head - a project undertaken in conjunction with the Tocumwal Rotary Club.

### Supported and engaged communities

Operational Plan 2020/21 report

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
9	4	-	-	-	13

## Delivery Program Monitoring Measures: Supported and engaged communities

Indicator: Community Events and Engagement

Activities	July 2020 to Dec 2020	Jan 2021 to June 2021
Community events held in partnership with other services	Nil	4#
Community Engagement activities	2	3

#Summer Fun Grant with Pool Committees and Youth Week with Outback Theatre for Young People

Indicator: Face Book Analytics: Social Media Engagement

Activities	July 2020 to Dec 2020	Jan 2021 to June 2021
<b>Social Media – Online Engagement</b>		
Daily: The number of people who engaged with your Page. Engagement includes any click or story created. (Unique Users)	444,080	269,811
Daily: The number of people who had any content from your Page or about your Page enter their screen through unpaid distribution. This includes posts, check-ins, social information from people who interact with the Council’s Face Book Page and more. (Unique Users)	461,006	270,092

Indicators Life-long Learning July 2020 – June 2021

Library events number of participants	1783
Door Count	23535
Library loans	29499
Users (Members)	3444
WIFI (Login / Devices)	Logins: 2092      Devices: 1499
Loans (e-audio and e-books) + e magazines	e-resources; 4959 e-mags; 533. Members; 320



## Diverse and resilient business

Our lifestyle, climate, existing facilities and proximity to Melbourne present a range of agricultural, tourism, retail and health industry opportunities.

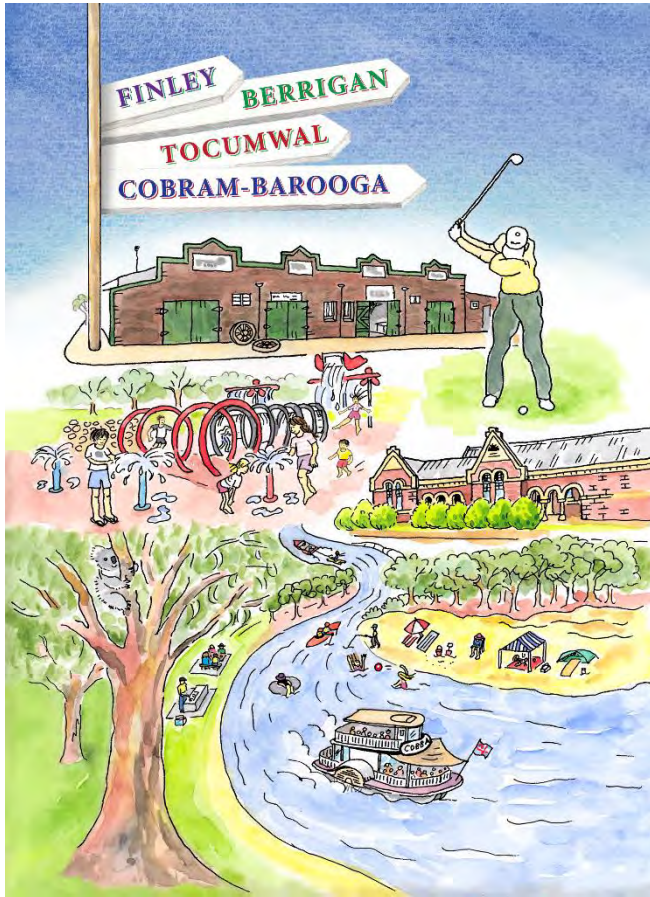
**Council's Delivery Program** diverse and resilient business strategic objectives include:

- 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

Our traffic light review of [Operational Plan 2019/20](#) actions describes whether Council in the past 12 months has done what it said it would do and if not Officer comments provide guidance on why not?

# Highlights

## Official Visitors Guide (OVG)



The Berrigan Shire Council launched the new visitor guide on the 22nd of September during a business breakfast at the Tocumwal Golf Club after the publication of the OVG was delayed because of the first, Australia-wide, COVID19 lockdown.

The OVG is new local copywriters, The Splendid Word, wrote the text, 90% of the images are new, and reimagined by Melbourne illustrator Jen Bowman is OVG's front cover.

An initial print run of 7,000 saw copies of the OVG delivered to visitor information centres within a 250km radius of the LGA.

All local accommodation providers and retail outlets who requested copies received a copy. Berrigan Shire residents in March 2021 also received a further reprint of the guide copy to encourage visiting friends and family to explore local attractions.

## COVID19 Recovery – Riverina NSW Marketing Campaign

The business community has felt the impacts of the COVID19 pandemic since March 2020, yet the closure of the Victorian border on New Year's Eve is arguably the most significant. Our border with Victoria remained closed until 19 January 2021, effectively wiping out the summer holiday season. The loss of income and stock in

the weeks that followed were a massive blow for local business and saw visitors lose confidence in crossing the border. This lockdown laid bare our dependence on Melbourne and Victoria for visitation. It motivated a successful TV and print

advertising campaign led by the Council and supported by the Tocumwal Chamber of Commerce, Cobram Barooga Business and Tourism and Sporties, targeting Griffith and Leeton in March, April and May.



## Highlights

### Support for Volunteers at Visitor Centre

The Council has supported the volunteers at the Tocumwal Visitor Information Centre with familiarisation days in the region and training sessions. Volunteers visited the Kingfisher Cruise in the Barmah Forest and the Barmah Forest Heritage Centre in Nathalia on a half-day bus trip that included the new silo art in Picola. Familiarisation tours give Visitor Information Centre volunteers hands-on experience of local attractions and this, in turn, so that they can from experience; confidently and accurately recommend the experience to visitors.

### Business Awards

The 2021 Berrigan Shire Business Awards Presentation Dinner at the Barooga Sporties on the 21st of April 2021 was a "feel good" morale-boosting event for local businesses. Nominations were launched in early December and ran over the Christmas New Year period. Judged by Chris Kelly of Kelly's Grains, Gary Hunt, Manager of the RACV Resort Cobram and Erica Singleton from the Economic Development unit at Edward River Council who considered all written submissions. Award finalists nominees attended an interview and presented their business to the panel. All Award finalists and winners also participated in the production of a 3-minute video about their business.

Brian Nankervis did a great job as the MC with the popular opinion of those present that it not only brought people together after tough times, it was also, one of the best presentation and Awards evenings they had attended.

#### Award Winners

Section: Shop Front and Online integration  
Winner: The Original Beef Chief

Section: Innovation, Resilience or Growth  
Winner: Expandable Container Homes

Section: Peoples' Choice for Excellence in Customer Service

Winner: Barooga Laundromat  
Runner Up: Finley Country Club



Peoples' Choice Award Winners The Barooga Laundromat and Runner Up The Finley Country Club Hotel




## Diverse and resilient business





### 4.1 Strengthen and diversify the local economy through investment in local jobs creation and innovation



#### Delivery Program actions

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

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
4.1.1.1	Implement Berrigan Shire Economic Development Plan 2017 - 2021	Economic Development Officer		100%		<p>Tocumwal Airpark land sales completed.</p> <p>* QFly project with the GMV Task force continues. Tree removals undertaken by Berrigan Shire.</p> <p>* Tourism Network Lunch planned for March and then cancelled due to COVID 19 shutdown.</p> <p>* Chamber Presidents meetings postponed in March but recommenced in June.</p> <p>* Production of the Official Visitor Guide nearing completion.</p> <p>* Membership of Murray Regional Tourism is maintained and the Tourism Managers forums attended. Online meeting</p>

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
						<p>commenced weekly March, April and May and fortnightly in June</p> <p>* Liaising with Council Town Planner on a regular basis. Peer review of the LSPS</p>
4.1.1.2	Develop industry profiles informed by strategic analysis of local conditions and relative competitive advantages	Economic Development Officer	Social and Health Services Profile published December 2019	50%		Industry profiles in design phase halted on 24th of March due to COVID 19 shutdown
4.1.1.3	Support collaborative planning, shared resourcing in local industry promotion of business and infrastructure development projects	Economic Development Officer		50%		Tourism Network lunch planned for March was cancelled due to COVID19 shutdown
4.1.1.4	Continue the development and marketing Tocumwal Aerodrome Industrial Precinct	Economic Development Officer		100%		Land sales complete. Further development projects at the Aerodrome are progressing. Marketing material produced to promote Tocumwal as an international Soaring destination.
4.1.2.1	Promote the development of business support groups / networks within the Shire	Economic Development Officer	Annual	100%		Working with Finley Chamber of Commerce on the development of the Finley Business Hub. Work planned for the Financial Year completed



OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.1.2.2	Convene regular meetings of industry support groups and business networks in the Shire	Economic Development Officer	4	100%		The Chamber Presidents group continues to meet every two months giving the Chambers direct access to the Mayor and General Manager. These meetings are an opportunity to keep the Chambers and their members up to date on all the different projects that are currently being undertaken. The April meeting of this group was cancelled however the June meeting went ahead.
4.1.2.3	Upgrade Finley Saleyards	Director Corporate Services		25%		Subject to confirmation of funding, the Council has committed to fund approximately \$1m of works at Finley Saleyards to address Work Health and Safety concerns



## 4.2 Diversify and promote local tourism


### Delivery Program actions

4.2.1 Implement the [Berrigan Shire Tourism Strategy](#)

4.2.2 Partner with regional Tourism Boards

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.2.1.1	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	Economic Development Officer	Increase Visits to LGA	100%		The Tocumwal Aviation Museum is currently being developed and the project has been committed to by the Council. Development of local parks and points of historical interest within Hayes Park in Berrigan.
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	Economic Development Officer	Report Annually All Eligible Programs	100%		Murray Regional Tourism recognises the THAM project as part of the larger Ports of the Murray program. Planning is underway with the proponent of the Tocumwal Aviation Museum to have THAM included in this project.

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.2.1.3	Provide support to event proponents and organisers	Economic Development Officer		75%		The Council remains committed to the Major Event Funding program. Funding that was granted to the PGA Trainees Championships and to the organisers of the Left-handed Golfers Assoc has not been accessed as the events have been postponed due to COVID19. Both events have been rescheduled for 2021.
4.2.1.4	Facilitate local industry review and update of digital content and marketing	Economic Development Officer		100%		The Sun Country on the Murray digital platform is now refreshed every quarter as part of the contract with MRTB. The Summer face of the website was the splash parks and the autumn feature was being prepared when the COVID 19 shutdown was announced. A quiz was developed on the site to encourage continued interaction with visitors to the site and has been well received with over 250 submissions.




OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.2.2.1	Membership of regional tourism boards established to increase visitation and economic activity in the Murray Region of NSW and Murray River towns	Economic Development Officer		100%		Active membership of Murray Regional Tourism is maintained through regular attendance at the Tourism Managers forums. The Tourism Managers group has meet via Zoom weekly and then fortnightly during the COVID19 pandemic.




## 4.3 Connect local, regional and national road, rail and aviation infrastructure

### Delivery Program actions






#### 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	Economic Development Officer	The investment case is developed	100%		There has not been a need to undertake this action however a close watch is always kept on this item and will be actioned if required.
4.3.1.2	Lobby for upgrade of rail facilities, associated with Tocumwal rail line incl. line to Shepparton and Melbourne Ports	Economic Development Officer	Funding is committed by Victorian and Commonwealth Governments	100%		There has not been a need to undertake this action however a close watch is always kept on this item and will be actioned if required.
4.3.1.3	Participate actively in efforts to upgrade Newell Highway and Midland Murray Valley highways particularly the Shepparton bypass.	Economic Development Officer	Funding is committed by Victorian and Commonwealth Governments	100%		Attended the Newell Highway Taskforce meeting via Zoom in May. The Council supported the development of the overtaking lanes on the Newell Highway south of Finley. (Now completed)

OP Action Code	OP Action	Responsible	What will be the result	YTD Progress	Status	Comments
4.3.1.4	Operate the Tocumwal Aerodrome	Director Technical Services	Aerodrome maintains registration	100%		Aerodrome maintained and operated in accordance with CASA requirements.
			Annual Report Presented to Council on Aerodrome Operations			

### Diverse and resilient business

#### Actions Operational Plan 2020/21

Completed	On target	Not on target	Past Due	Deferred / Not due to start	Total
					
14	1	-	-	1	16

**Delivery Program Monitoring Measures: Diverse and resilient business**

Indicator	Activities
Economic and industry development	Partnership with Moira Shire Council Fruit Fly Project: Tree Removal Small Business Month online workshops for Merchandising and social media Maintained Berrigan Shire Business and Industry Group social media page Youth Futures Finley High School Expo planned, rescheduled and cancelled Two X familiarisation tours for Tocumwal Visitor Information Centre volunteers
Tourism and events	Launch and distribution of a new Official Visitor Guide Number of events cancelled including – Strawberry Fields, PGA Golf Events and TriState Games
Regional freight infrastructure	Advocacy Hardstand Trucking Parking Tocumwal – watching brief

# Statutory Requirements

**Council's Annual Report is one of the key points of its accountability** between Council and its community.

It is not a report to Government but a report to the community.

And, while this Report focuses on the implementation by Council of its Delivery Program and Operational Plan 2020/21 the information in the following section includes information prescribed by the Local Government (General) Regulation 2005.

This information is included in the regulations that govern Local Government in New South Wales because the Government believes that it is important for communities to build their understanding of how Council is performing.

**Table 1: Summary: Government Information (Public Access) Act**

Reviews carried out by Council	1
Information made publicly available	1
Total Number of applications received	1
Number of Applications Refused Wholly	-
Other Public Interest considerations against disclosure – Individual rights, judicial processes and natural justice	-
Number of Applications Refused Partly	-
Timeliness – Decided within the statutory timeframe (20 days plus extensions)	Yes
Invalid Applications	Nil

**Reporting Requirement:** *Government Information (Public Access) Act 2009 s 125 (1) Government Information (Public Access) Regulation 2011, cl 4*

**Table 2 Government Information (Public Access) Act - Number of Applications by type of applicant and outcome**

	Access Granted in full	Access granted in part	Access refused in full	Information not held	Information Already available	Refuse to deal with Application	Refuse to confirm/deny	Application withdrawn	Total	% of Total
Media	-	-	-	-	-	-	-	-	-	-
Part. Members	-	-	-	-	-	-	-	-	-	-
Private Sector business	-	-	-	-	-	-	-	-	-	-
Not for Profit or Community Groups	-	-	-	-	-	-	-	-	-	-
Members of Public (Legal Represent)	-	-	-	-	-	-	-	-	-	-
Members of Public (other)	1	-	-	-	-	-	-	-	1	100%
<b>Total</b>	<b>1</b>	-	-	-	-	-	-	-	<b>1</b>	<b>100%</b>

**Table 3 Government Information (Public Access) Act - Number of Applications by type of application and outcome**

	Access Granted in full	Access granted in part	Access refused in full	Information not held	Information Already available	Refuse to deal with Application	Refuse to confirm /deny	Application withdrawn	Total	% of Total
Personal Information	1	-	-	-	-	-	-	-	1	100%
Access other than personal information)	-	-	-	-	-	-	-	-	-	-
Access applications – partly personal partly other	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-		

**Table 4 Government Information (Public Access) Act - Timeliness**

	Number of Applications	% of Total
Decided within the statutory time frame	1	100
Decided after 35 days (by agreement with applicant)		
Not decided within the timeframe (deemed refusal)		
Total	1	100

**Table 5 Public Interest & Disclosures Act 1994**

Number of public officials who made PIDs	-
Number of PIDs received	-
Of PIDs received, number primarily about:	-
Corrupt conduct	-
Maladministration	-
Serious and substantial waste	-
Government information contravention	-
Local government pecuniary interest contravention	-
Number of PIDs finalised	-

**Reporting Requirement:** *Public Interest Disclosures Act 1994, s 31 Public Interest Disclosures Regulation 2011, cl 4*



**Table 6: Mayor and Councillor Fees**

Mayor and Councillor Fees			
Councillor	Amount \$	Mayor \$	Car Hire (Deduction) \$
M. Hannan	\$12,159.96	\$26,529.96	\$3,360.00
D. Morris	\$12,159.96		
J. Bruce	\$12,159.96		
C. Jones	\$12,159.96		
D. Glanville	\$12,159.96		
J. Taylor	\$12,159.96		
R. Bodey	\$12,159.96		
R. Reynoldson	\$12,159.96		
Total	\$97,279.68	\$26,529.96	\$3,360.00

**Table 7: Senior Staff Remuneration**

Senior Staff Remuneration	2020 – 2021
Number of Senior Staff	1
Package Component	
Salary	\$204,828
Bonus of other payments (non-salary)	N/A
Superannuation (Salary sacrifice and employer contributions)	\$20,243
Value of non-cash benefits	\$10,038
Fringe benefits tax payable for no-cash benefits	\$5,820
Total Value of Contract	\$240,929

**Table 8: Councillor Facilities and Expenses**

Councillor Facilities and Expenses		2020 – 2021
FACILITIES		\$
Office Equipment *		\$0.00
Telephone**		\$0.00
Meals & Refreshments at meetings convened by Council		\$15,972.31
Council Vehicles		\$10,852.80
FACILITIES TOTAL		\$26,825.11
EXPENSES		
Telephone - Calls		\$3,138.99
Conferences & Seminars		\$3,148.95
Training ^		\$14,903.10
Interstate Travel ***		\$0.00
Spouse/partner/accompanying person expenses		\$0.00
Carer or other related expenses		\$0.00
Legal expenses		\$0.00
Subscriptions		\$1,811.36
Insurance		\$2,713.25
Local Travel		\$7,404.98
Travel outside the LGA		\$3,173.56
Miscellaneous		\$1,629.94
EXPENSES TOTAL		\$37,924.13
TOTAL FACILITIES AND EXPENSES		\$64,749.24

**Reporting Requirement Local Government (General) Regulation 2005 cl 217(1) (a) (a1)**

\* At the beginning of the new council term all councillors received iPads

\*\* The contracts for Councilors mobile phones include a call allowance. No Councilor exceeds this allowance

^ Includes travel to training

\*\*\* Council's location on the Victorian border informs the Council's Policy on the provision of facilities and payment of expenses for Councilors. Hence it excludes trips to Victoria and the ACT from the definition of interstate.

**Reporting Requirement Local Government (General) Regulation 2005 cl 217(1)(b) – (c)**

## Disability Inclusion Action Plan 2017 – 2021: Progress Report

### Focus Area Activities – Actions Undertaken

#### Building positive attitudes actions (2020/21)

Access at a Glance Project Terms of Reference Agreed and Advisory Group Established as a Partnership with Intereach Ability Links: peer assessors trained in assessing venues ongoing until halted due to COVID19

Dementia Friendly Communities Finley – continued to promote this group on social media pages – relaying positive messaging and support for families and carers

Planning for the Hosting of Tri-State Games 2021 (Social Games: An event for Disabled Athletes representing NSW; Victoria and South Australia) – this event is now on hold due to COVID19

#### Creating liveable communities actions (2020/21)

Continued implementation of Berrigan Shire Pedestrian Access and Mobility Plans – extension of accessible path network in Barooga and Finley

Completed the construction of family friendly and accessible facilities Collie Park - Barooga  
Commenced construction of fully accessible play facilities Foundry Park – Finley in addition to commenced construction of fully accessible river view café and shops - Tocumwal

Installed additional street furniture and seating Berrigan – funded by Commonwealth **Government’s Drought Communities Program**

#### Supporting access to meaningful employment actions (2020/21)

Commenced review of human resource operations  
Continued liaison with workplace insurer on improving access to meaningful employment for workers injured at work or outside of work

#### Accessible systems, information or processes actions (2020/21)

Council continues to monitor and is implementing its online and website accessibility improvement program

# Equal Employment Opportunity

In April, 2014, Council reviewed its Equal Employment Opportunity requirements under the *Local Government Act 1993, Ch. 11, Part 4*, and implemented changes that included:

- Separation and development of the Discrimination, Workplace Bullying and Harassment Policy, and the Equal Employment Opportunity Policy;
- Development of the Equal Employment Opportunity Management Plan.

The Equal Employment Opportunity Policy outlines **Council's commitment to EEO practices, and** responsibilities for ensuring our workplace is fair and free from discrimination.

The Equal Employment Management Plan (EEO Plan) has been designed to work in with the Berrigan Shire Council Workforce Development Plan, incorporating the provisions as outlined in the *Local Government Act 1993*, and states **Council's objectives for achieving compliance and** eliminating discrimination in the workplace.

The EEO Plan is a dynamic document outlining actions for Council which include:

- Ongoing policy review
- Distribution of information and awareness sessions relating to equal employment opportunity
- Ongoing position description review
- Succession planning, training opportunities and career progression for EEO target groups
- Collection of relevant EEO information

**Reporting Requirement *Local Government (General) Regulation 2005 cl 217 (1) (a9)***

**Table 9 Committees of Management**

Committees of Management exercising functions delegated by Council
Barooga Advancement Group
Barooga Community Botanical Gardens
Barooga Recreation Reserve
Berrigan Conservation Group & Tidy Town
Berrigan Sportsground
Berrigan War Memorial Hall
Berrigan War Memorial Swimming Pool
Boomanoomana Landcare
Finley Railway Park
Finley Recreation Reserve
Finley Showground & Sporting Complex
Finley War Memorial Hall
Finley School of Arts
Finley Tidy Towns (in recess)
Fullers Road Landcare
Finley Log Cabin Museum and Mary Lawson Wayside Rest
Native Dog Landcare Group
Retreat Public Hall
Tocumwal Foreshore
Tocumwal Friends of the Library Group
Tocumwal Historic Aerodrome Museum
Tocumwal Rail Preservation
Tocumwal Recreation Reserve
Tocumwal Swimming Pool
Tocumwal War Memorial Hall

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a6)*

**Table 10 Partnerships, Cooperatives or Other Joint Ventures**

Partnerships, Co-operatives or Other Joint Ventures	Role	Purpose
Statewide Mutual	Member	Workers compensation mutual-insurance pool
Riverina and Murray Joint Organisation (RAMJO)	Organisation Member	Local Government Service Coordination and regional advocacy
Local Government NSW	Organisation Member	Local Government Sector Peak Body: high level intergovernmental advocacy, procurement and strategic support
Murray Regional Tourism Board	Member	Regional tourism promotion and development
South West Arts	Member	Promotion and development of the Arts
Local Government Superannuation Scheme (LG Super)	Participating Employer	Complying superannuation scheme

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a8)*

**Table 11 Section 67 Works carried out on Private Land**

Summary Resolutions Section 67 – Works carried out on Private Land
Nil

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a4)*

**Table 12 Statement of Corporations, Partnerships and Trusts**

Statement of all corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which council held a controlling interest
Nil

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a7)*

**Table 13 Capital Expenditure Review Report**

Capital Expenditure Reviews
Nil

**Reporting Requirement** OLG Capital Expenditure Review Guidelines



**Table 14 Section 356 Grants and Contributions**

Organisation	Purpose	\$
Rural Fire Fund	Fire Services	\$188,094.56
Board of Fire	Fire Services	\$35,933.26
NSW SES	Fire Services	\$35,933.26
RAMJO	Inter-Council Collaboration	\$17,422.00
Southern Riverina Irrigators	Murray Darling Basin Plan - Advocacy	\$9,090.91
Murray Regional Tourism	Tourism & Area Promotion	\$14,966.00

**Reporting Requirement** *Local Government (General) Regulation 2005. cl 217 (1) (a5) & Act Sec 356*

The following summary includes the amount, costs and expenses paid or received by way of out of Court settlements, other than those the terms of which are not to be disclosed in addition to a summary of the status of each legal proceeding and the result (if finalized) for the 12-monthly period 1 July 2020 to 30 June 2021. NB: Current financial year costs incurred include costs for Matters not yet finalised.

**Table 15 Legal Proceedings**

Legal Proceedings				
Details of Legal Proceedings	Amount Incurred	Amount Recovered	State of Progress	Result
\$36,797.46	\$20,203.96	Ongoing	54.90%	

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a3)*

The follow table is a summary of routine legal action taken for the collections of outstanding debt.

**Table 16 Debt Recovery**

Debt Recovery (Outstanding Rates and Charges)		
	Number	\$ Cost
Summons	16	\$9,350.40
Other Legal Action	2	\$140.00
<b>Total</b>	<b>18</b>	<b>\$9,630.40</b>

\* Carry over from previous financial year

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a3)*

**Table 17 Rates and Charges Written Off**

Rates and Charges Written Off	\$
Ordinary/General Rates / Interest	\$140.99
Annual Water Charges / Interest	\$38.90
Water Consumption Charges / Interest	\$5,307.89
Annual Sewer / Pedestal Charges / Interest	\$39.14
Garbage / Domestic Waste Charges / Interest	\$88.07
Stormwater / Drainage Charges / Interest	\$210.77
Interest / Legal & Other Charges	\$5.07
<b>Total</b>	<b>\$5,830.83</b>

**Reporting Requirement** *Local Government (General) Regulation 2005 cl 132*

**Table 18 Swimming Pool Inspections**

Swimming Pool Inspections	
Tourist and visitor accommodation	11
Premises with more than two dwellings	1
certificate of compliance under s22D of the SP Act	7
certificate of non-compliance under cl 21 SP Reg	5

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

**Table 19 Animal Control**

	NUMBER
Total Dogs Seized	33
Dogs returned to owner	4
Dogs impounded	29
Dogs released	10
Dogs Sold	11
Dogs Released to organisations to rehome	0
Dogs Euthanized – Unable to rehome	22
Cats impounded	26
Cats returned to owner	0
Cats sold	0
Cats euthanized – Unable to rehome	26
Penalty Infringement Notices Issued – COMP. ANIMALS	6
Penalty Infringement Notices Issued – LIVESTOCK	0
Reportable Dog Attacks	4
Dangerous Dog Declarations	0
Off-Leash Areas in the Shire:	2
Community Education Programs as required Council Bulletin	Info on Council Social Media & Web
De-sexed animals attract a reduced registration fee	
<b>EXPENSE</b>	
Companion Animal and Livestock Impounding – Staff Salaries	\$84,271.69
Companion Animal and Livestock Impounding – Vehicle operating costs	\$17,040.36
Companion Animal and Livestock Impounding – Telephone expenses	\$731.42
Dog Food Expenses	\$1,280.11
Government Registrations and levies	\$9,908.00
Other Operating Expenses	\$3,320.03
Capital Works Improvements to Pound Facility	\$11,772.05
<b>INCOME</b>	
Companion Animal Registration Fee Reimbursement	\$9,823.20
Penalty Notices – Fines Received	\$6,030.72

**Reporting Requirement** Clause 217(1) (f) of the NSW Local Government (General) Regulation 2005

**Council's Asset Management Strategy 2020 –**

**2030** assists Council monitor the delivery of services from Council infrastructure including: roads, bridges, footpaths, stormwater drainage, and flood protection levees; corporate and council community service facilities - parks , reserves, pools, libraries, halls and other council buildings; commercial facilities – caravan parks, sale yards, quarries and aerodrome; waste management, sewerage, water distribution and supply.

Council assets also include plant and Council business operations technology and systems.

As at 30 June 2021, the value of the Council's infrastructure assets was \$ 343,324.

We use the **Asset Management Strategy** to show:

- How its asset portfolio will meet the service delivery needs of its community into the future,
- **What Council's asset management policies** are to be achieved, and to
- **Ensure the integration of Council's asset management with [Berrigan Shire 2027 our communities'](#) and Council's long term strategic plan**

Each year Council in its Annual Report provides a snapshot of its capital works program, the assessed value and condition of Council assets and contracts awarded by Council to build, maintain or plan new assets

## STATE OF OUR ASSETS

**Table 20 Contracts – Includes Contracts over \$150,000**

Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
Andrew Goldman Excavations Pty Ltd 1843 Murray Valley Hwy Burramine VIC 3730	T01/20/21 Annual Plant Hire	Schedule of Rates
Bencon Civil Constructions Pty Ltd 98 Broadway Street Cobram VIC 3644	T01/20/21 Annual Plant Hire	Schedule of Rates
Berrigan Water Cartage 66 Barooga Street Berrigan NSW 2712	T01/20/21 Annual Plant Hire	Schedule of Rates
Bitu-Mill (Civil) Pty Ltd 1049 Lowrie Road Echuca VIC 3564	T01/20/21 Annual Plant Hire	Schedule of Rates
Cleanaway Co Pty Ltd T/A Toxfree 2/9 Romet Road Wodonga VIC 3690	T01/20/21 Annual Plant Hire	Schedule of Rates
Conplant Pty Ltd 25 York Road Ingleburn NSW 2565	T01/20/21 Annual Plant Hire	Schedule of Rates
Crawford Civil Pty Ltd 36-40 Dean Street Tocumwal NSW 2714	T01/20/21 Annual Plant Hire	Schedule of Rates
Curry Power Pty Ltd 5 Ponda Rosa Road Tamworth NSW 2340	T01/20/21 Annual Plant Hire	Schedule of Rates
Drainflow Solutions Pty Ltd 12 Adi Avenue Mulwala NSW 2647	T01/20/21 Annual Plant Hire	Schedule of Rates
Foxys Backhoe Service 26-40 Brunner Street Berrigan NSW 2712	T01/20/21 Annual Plant Hire	Schedule of Rates
Luxton Plant 5 Advantage Drive Dandenong VIC 3175	T01/20/21 Annual Plant Hire	Schedule of Rates
Miller Pipe and Civil Pty Ltd 8 Schubert Street Cobram VIC 3644	T01/20/21 Annual Plant Hire	Schedule of Rates
Necam Pty Ltd 199 Jerilderie Street Berrigan NSW 2712	T01/20/21 Annual Plant Hire	Schedule of Rates
O'Loughlin Excavations 774 Campbell Road Muckatah VIC 3644	T01/20/21 Annual Plant Hire	Schedule of Rates
Orange Hire 13-15 Penelope Crescent Arndell Park NSW 2148	T01/20/21 Annual Plant Hire	Schedule of Rates
Pascoe Grading & Earthmoving Contractors Pty Ltd 11 Harley Court Finley NSW 2713	T01/20/21 Annual Plant Hire	Schedule of Rates
Porter Excavations 5110 Colac-Ballararat Road Cambrian VIC 3352	T01/20/21 Annual Plant Hire	Schedule of Rates

Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
RM Wood Contracting 40 William street Berrigan NSW 2712	T01/20/21 Annual Plant Hire	Schedule of Rates
Red Dog Excavations 10 Osborne Street Berrigan NSW 2712	T01/20/21 Annual Plant Hire	Schedule of Rates
Riverina Stabilisers Pty Ltd 381 Murray Street Hay NSW 2711	T01/20/21 Annual Plant Hire	Schedule of Rates
Rollers Australia 14B Lawson Street Wagga Wagga NSW 2650	T01/20/21 Annual Plant Hire	Schedule of Rates
RSP Environmental Services 994 Wellington Street Strathfieldsaye VIC 3551	T01/20/21 Annual Plant Hire	Schedule of Rates
Stabilco Pty Ltd 26 Irwin Road Benalla VIC 3672	T01/20/21 Annual Plant Hire	Schedule of Rates
Total Drain Cleaning Pty Ltd 6 Sleigh Place Wetherill Park NSW 2164	T01/20/21 Annual Plant Hire	Schedule of Rates
Andrew Goldman Excavations Pty Ltd 1843 Murray Valley Hwy Burramine VIC 3730	T02/20/21 Supply of Quarry Products	Schedule of Rates
Burgess Earthmoving 147 Hammond Avenue Wagga Wagga NSW 2650	T02/20/21 Supply of Quarry Products	Schedule of Rates
Lawrence Brothers Quarries Pty Ltd 32 Stevenson Court Yarrawonga VIC 3730	T02/20/21 Supply of Quarry Products	Schedule of Rates
E.B Mawson & Sons Pty Ltd 141 King George Street Cohuna VIC 3568	T02/20/21 Supply of Quarry Products	Schedule of Rates
Clarkys Electrical 70 Church Street Wodonga VIC 3690	T03/20/21 Supply of Electrical Services	Schedule of Rates
Cobram Electrical and Data Services 30 Dillon Street Cobram VIC 3644	T03/20/21 Supply of Electrical Services	Schedule of Rates
Ian Wastle Pace Electrics Pty Ltd 187 Newell Highway Tocumwal NSW 2714	T03/20/21 Supply of Electrical Services	Schedule of Rates
McCurdy Electrical 4 Scenic Drive Cobram VIC 3644	T03/20/21 Supply of Electrical Services	Schedule of Rates
Murray Valley Locating & Electrical 14 Sturt Street Cobram VIC 3644	T03/20/21 Supply of Electrical Services	Schedule of Rates
PA & JL Scott 5 McNamara Street Finley NSW 2713	T03/20/21 Supply of Electrical Services	Schedule of Rates
Refrigelec Pty Ltd 29 Bisogni Drive	T03/20/21 Supply of Electrical Services	Schedule of Rates



Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
Cobram VIC 3644		
RW Purtle Electrical Pty Ltd 14 Lang Street Mulwala NSW 2647	T03/20/21 Supply of Electrical Services	Schedule of Rates
Sparkyman Electrical Pty Ltd 66 Kelly Street Tocumwal NSW 2714	T03/20/21 Supply of Electrical Services	Schedule of Rates
Stabilco Pty Ltd 26 Irwin Road Benalla VIC 3672	T04/20/21 Stabilisation	Schedule of Rates
Downer EDI Works Pty Ltd 1 Unwin Street Rosehill NSW 2142	T05/20/21 Cut-Back Bitumen	Schedule of Rates
D & M Bowden Construction 16 Broadway Court Cobram VIC 3644	T12/19/20 Design & Construction of the Tocumwal Foreshore Building	\$2,021,133.98
MS Construction Pty Ltd 3 Jordan Street Cobram VIC 3644	T13/19/20 Design & Construction of the Tocumwal Aviation Museum	\$489,609.00
WMA Water Level 2, 160 Clarence Street Sydney NSW 2000	T06/20/21 Tocumwal Barooga Floodplain Risk Management Study & Plan	\$174,218
SP Rural Fencing 34 Davis Street Berrigan NSW 2712	T09/20/21 Fence & Gate Replacement Tocumwal Aerodrome, Burma Road, Tocumwal	\$207,705.50
Crawford Civil Pty Ltd 36-40 Dean Street Tocumwal NSW 2714	T10/20/21 Coree Street Upgrade, Finley	\$1,340,442.20
RW Purtle Electrical Pty Ltd 14 Lang Street Mulwala NSW 2647	T11/20/21 Design & Construction – Sporting Facilities Upgrade to LED Lighting	\$1,260,042.08
Great Southern Electrical Pty Ltd 32 Bomen Road Wagga Wagga NSW 2650	T12/20/21 Electrical Distribution Infrastructure, Jersey Street, Tocumwal	\$319,372.49
Crawford Civil Pty Ltd 36-40 Dean Street Tocumwal NSW 2714	T13/20/21 Lewis Crescent Subdivision Stage 2	\$543,729.97
Crawford Civil Pty Ltd 36-40 Dean Street Tocumwal NSW 2714	T14/20/21 Civil Works, Jersey Street, Tocumwal	\$420,936.60
Rangedale Drainage Services Pty Ltd 25-27 Salta Drive Altona North VIC 3025	MQ08/20/21 Tocumwal Sewer Augmentation – Stage 8	\$242,054.46
Great Southern Electrical Pty Ltd 32 Bomen Road Wagga Wagga NSW 2650	MQ10/20/21 Electrical Distribution Infrastructure, Hamilton Street, Finley	\$199,755.91
Conplant Pty Ltd 25 York Road Ingleburn NSW 2565	T01/21/22 Annual Plant Hire	Schedule of Rates
Crawford Civil Pty Ltd 36-40 Dean Street Tocumwal NSW 2714	T01/21/22 Annual Plant Hire	Schedule of Rates
Miller Pipe and Civil Pty Ltd	T01/21/22 Annual Plant Hire	Schedule of Rates

Contracts – includes Contracts over \$150,000		
Name and address of Contractor	Contract description	Tendered amount (including GST)
8 Schubert Street Cobram VIC 3644		
Pascoe Grading & Earthmoving Contractors Pty Ltd 11 Harley Court Finley NSW 2713	T01/21/22 Annual Plant Hire	Schedule of Rates
Red Dog Excavations 10 Osborne Street Berrigan NSW 2712	T01/21/22 Annual Plant Hire	Schedule of Rates
Stabilco Pty Ltd 26 Irwin Road Benalla VIC 3672	T01/21/22 Annual Plant Hire	Schedule of Rates
E.B Mawson & Sons Pty Ltd 141 King George Street Cohuna VIC 3568	T02/21/22 Supply of Quarry Products	Schedule of Rates
Koality Downunder Servicing 17962 Riverina Highway Finley NSW 2713	T03/21/22 Supply of Electrical Services	Schedule of Rates
Wes Trac Pty Ltd 1 Wes Trac Drive Tomago NSW 2322	Q13/20/21 Supply & Delivery of One Only 4WD Rubber Tyre Backhoe Loader	\$190,080.00

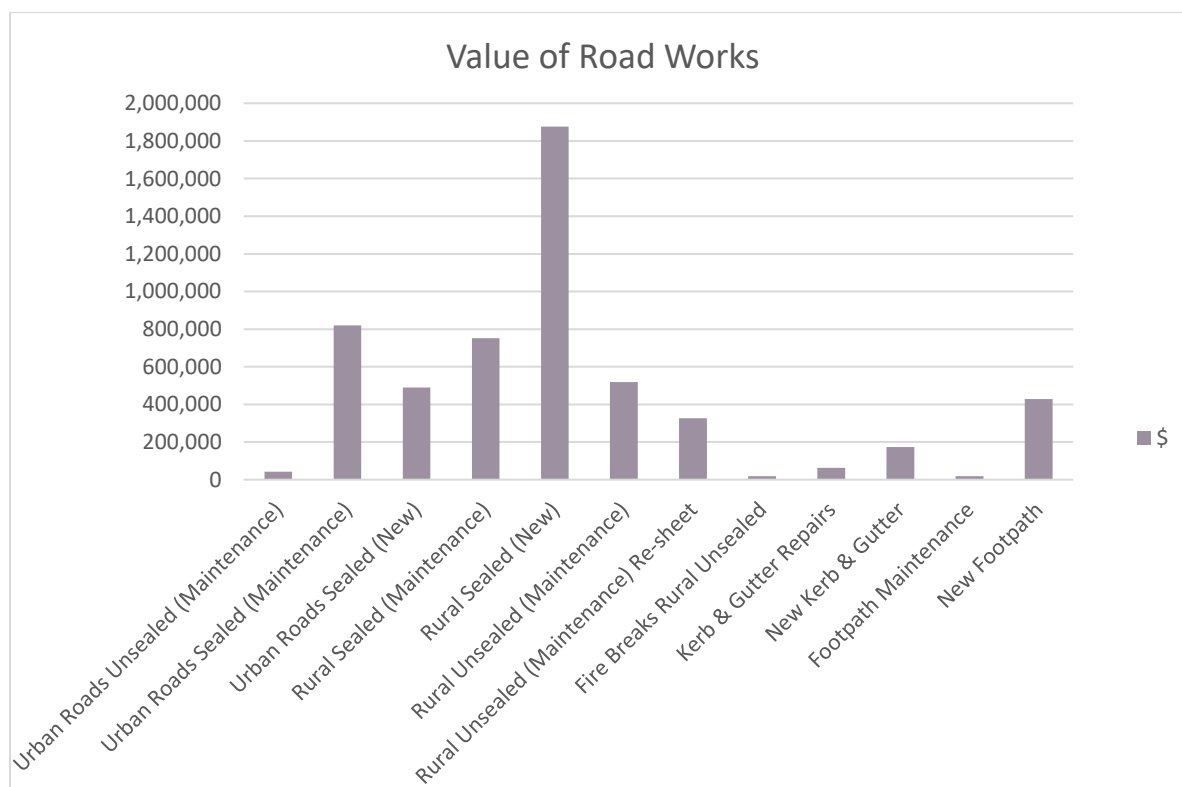
**Reporting Requirement** *Local Government (General) Regulation 2005 cl 217 (1) (a2)*

Council in the past year has continued its commitment to maintain our road and footpath network to a high standard

**Table 21 Value of Road Works Completed**

Value of Road Works Completed		\$
Urban Roads Unsealed (Maintenance)		42,896
Urban Roads Sealed (Maintenance)		819,424
Urban Roads Sealed (New)		490,082
Rural Sealed (Maintenance)		752,579
Rural Sealed (New)		1,875,942
Rural Unsealed (Maintenance)		519,548
Rural Unsealed (Maintenance) Re-sheet		325,973
Fire Breaks Rural Unsealed		18,290
Kerb & Gutter Repairs		63,278
New Kerb & Gutter		173,180
Footpath Maintenance		19,044
New Footpath		428,600
<b>Total</b>		<b>5,528,836</b>

**Figure 1 Value of Road Works Completed**



## Water and Sewer

No major capital items were completed in the 20/21 financial year although there were a number of significant smaller asset renewal projects as follows:

**Table 22 Water Services Asset Renewals**

Water Services Asset Renewals	\$
Berrigan Water Mains	103,518
Finley Water Mains	62,638
Tocumwal Water Mains	71,746
Telemetry Upgrades	90,885
Water Meter Replacement	1,611,204
Pump Replacement	11,056
Value of Water Asset Renewal Works	1,951,047

**Table 23 Sewer Services Renewals**

Sewer Services Asset Renewal Projects	\$
Berrigan Sewer Mains	12,242
Tocumwal Sewer Mains	227,405
Barooga Pump Station Upgrade	20,252
Telemetry Upgrades	34,292
Pump Replacement	71,083
Value of Sewer Asset Renewal Works	365,274

Council operates two business units - its water supply service and its sewer service. Each service is required to raise sufficient fund from its own activities to fund its operation.

The water supply service (2020/21) made an operating surplus of \$ 990,000 a small increase on the 2019/20 result where the **Council's water supply** business returned a \$ 908,000 operating surplus

The **Council's sewer service** also returned this financial year a small operating surplus of \$77,000 compared to the 2019/20 financial **year's** operating deficit of \$153,000 – the result of careful monitoring of this fund.

## Stormwater Management Plan – Statement of Works 2020 – 2021

**Table 24 Major Stormwater Works Completed**

Major Stormwater Works Completed	\$
Coree Street, Finley	197,844
Tong Street, Finley	98,243
Value of Works undertaken	296,087

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

# FINANCIAL MANAGEMENT

After Capital Grants and Contributions the Berrigan Shire Council generated a small deficit \$ 0.3 m for the 2020/21 financial year.

This report provides a brief overview of **Council's revenue and expenditure.**

Detailed information is included in the **Council's audited financial statements** which are the final part of this report



# Financial Performance






**Table 25 Financial Performance**

	2017/18	2018/19	2019/20	2020/21
Revenue	\$24.8 m	\$24.9 m	\$26.5 m	\$29.7 m
Expenditure	\$18.5 m	\$20.8 m	\$22.1 m	\$23.6 m
<b>Surplus</b>	<b>\$ 7.4 m</b>	<b>\$ 4.1 m</b>	<b>\$ 4.4 m</b>	<b>\$ 6.1 m</b>
Surplus before Capital grants & Contributions	\$4.6 m <sup>(1)</sup>	\$0.5 m	\$0.7 m	(\$0.3 m)





Notes: Financial Assistance Grants (FAG) Timing of payments

Note 1: 2017/18 Payments in advance recommenced (\$ 2.5m)

**Table 26 Industry Performance Measures**

Industry Indicators	Benchmark	2020/21	Performance	2019/20
Operating Performance Ratio	Greater than 0%	4.02%		5.64
Own Source Operating Revenue Ratio	Greater than 60%	50.84%		56.76%
Unrestricted Current Ratio	Greater than 1.50:1	4.88:1		4:33:1
Debt Service Cover Ratio	Greater than 2.00:1	15.4:1		18.29:1
Rates Outstanding Percentage	Less than 10.00%	4.11%		5.07%
Cash Expense Cover Ratio	Greater than 3.00 months	25.87 months		27.88 months

**Table 27 Infrastructure Asset Management Performance Measures**

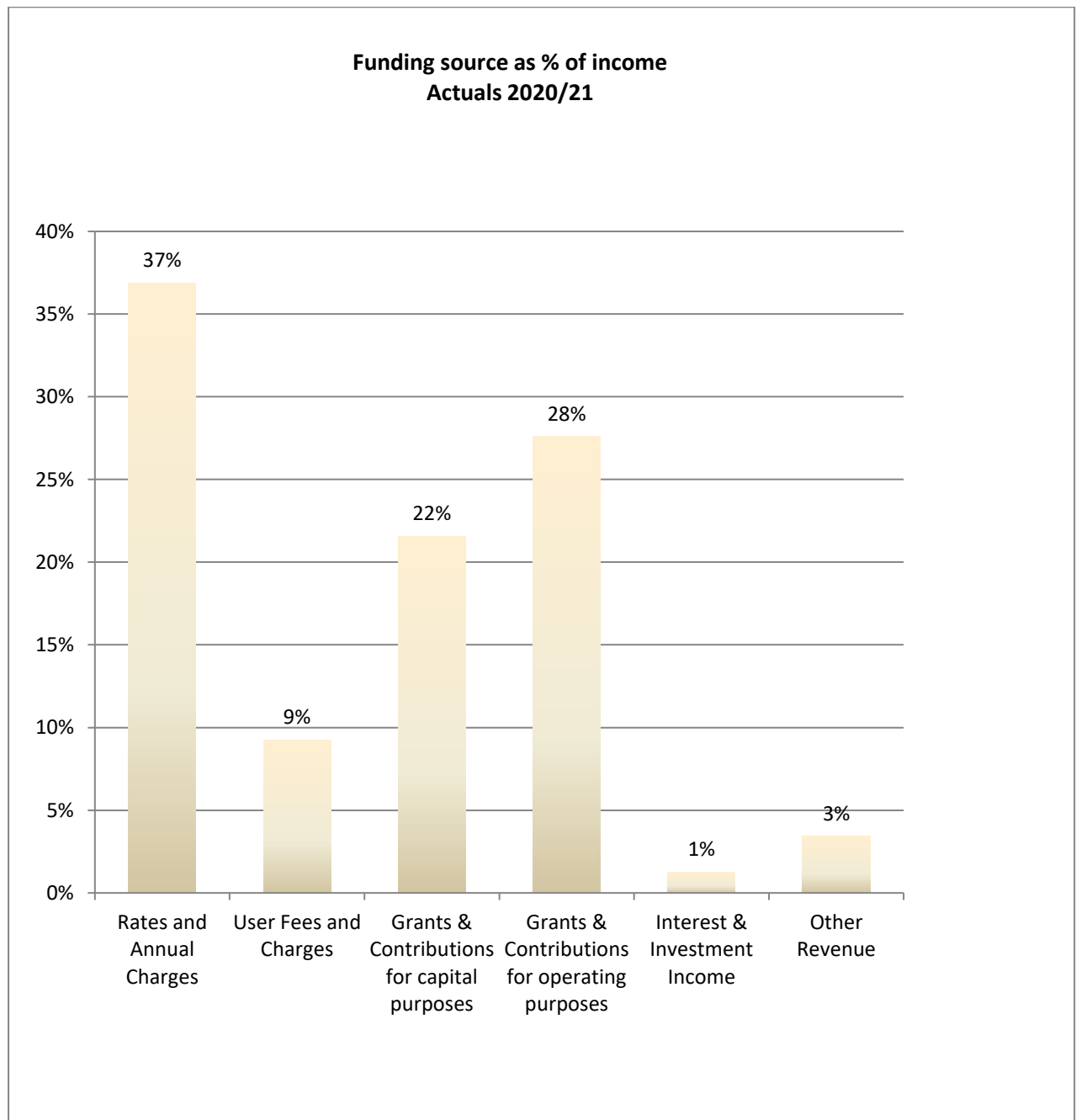
Infrastructure Asset Performance Indicators	Benchmark	2020/21	Performance	2019/20
Building and Infrastructure Renewals Ratio	Greater than 100%	141.91%		149.43%
Building and Infrastructure Renewals Ratio (General Fund)	Greater than 100%	141.42%		149.15%
Infrastructure Backlog Ratio	Less than 2%	0.00%		0.00%
Asset Maintenance Ratio	Greater than 100%	123.30%		104.29

## Where did the money come from?

The total of annual rates and charges contributes to 37% of total consolidated revenues. The balance is made up of user charges, government grants, interest, and developer contributions.

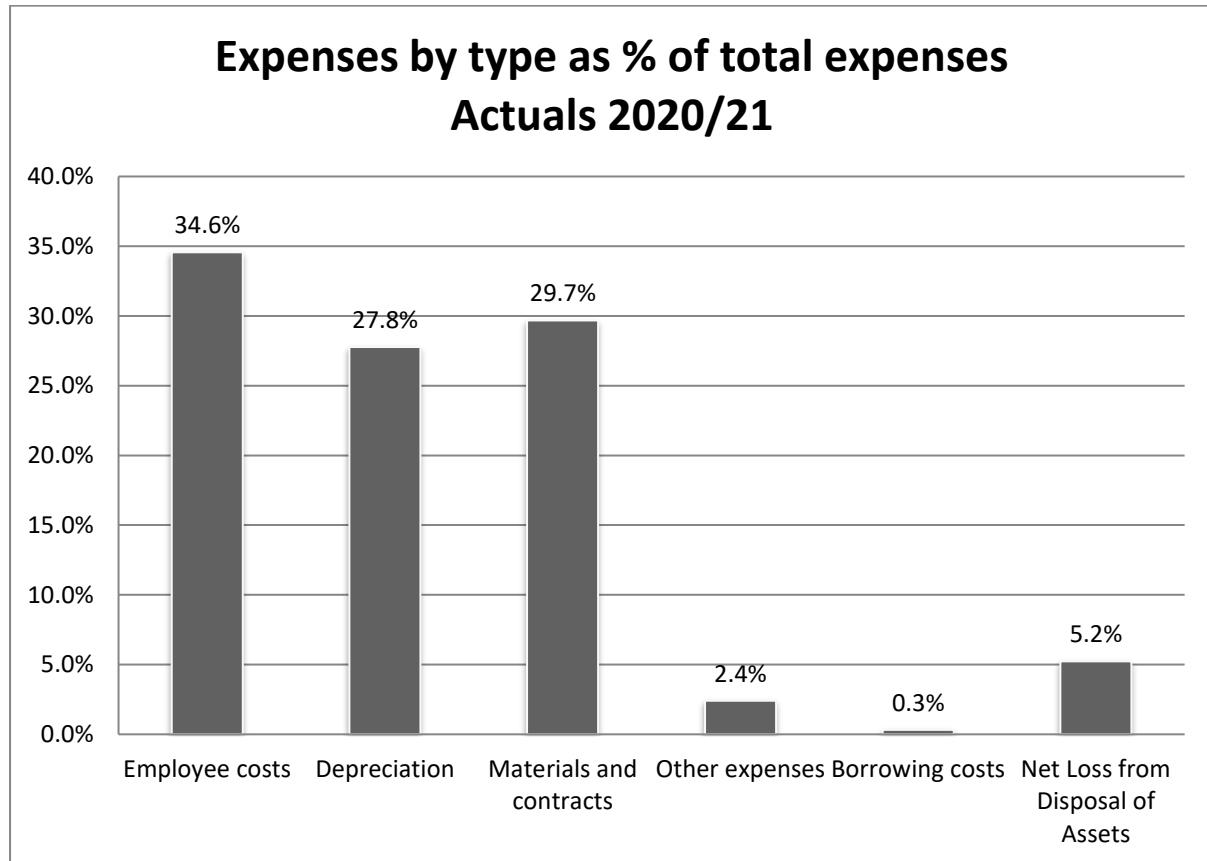
After council rates, charges and interest operating grants and contributions are the next most important source of revenue.

**Figure 2 Breakdown of Revenue**



## Expenses – How was the money spent?

Figure 3 Expenditure



## Balance Sheet

**Council's balance sheet** describes what it owns and owes to relevant stakeholders which, when taken together determines the net wealth of the community. Most of the **Council's** assets are roads and associated infrastructure.

Table 28 Balance Sheet

	2016/17	2017/18	2018/19	2019/20	2020/21
Assets	\$254.2 m	\$275.5 m	\$285.0 m	\$343.3m	\$392.8m
Less Liability	\$5.1 m	\$5.1 m	\$4.8 m	\$7.8m	\$15.2m
Equity	\$249.1 m	\$270.3 m	\$280.2 m	\$335.5m	\$377.6m

## Assets & Liabilities

Cash assets include the Council's bank deposits, term deposits, managed funds and other cash holdings held for future use.

Receivables are the funds owed to the Council by other parties, including ratepayers, government departments and other organisations.

Inventories include the goods held by the Council for use in its operations such as gravel, pipes and the like as well as developed land held for sale.

**Table 29 Assets and Liabilities**

<b>ASSET</b>	<b>%</b>
Infrastructure, Property, Plant and Equipment	87.39
Investments	7.13
Cash and Cash equivalents	3.74
Receivables	1.67
Inventories	.06
Other	.01
<b>LIABILITIES</b>	<b>%</b>
Provisions	22.53%
Payables	11.12%
Borrowings	59.34%
Contract Liabilities	7.01%

Provisions cover the amounts put aside by the Council for future commitments such as **employee entitlements (annual leave, etc.) and remediation of the Council's tips and quarries**. Payables are amounts that the Council owes other parties and including government departments and suppliers. It also accounts for rates and charges paid in advance. Borrowings include those amounts borrowed by the Council to fund investments in community assets.

## Council's Liquidity, Cash and Investments

Liquidity ratios are used to assess the adequacy of working capital and the Council's ability to satisfy its obligations in the short term. The liquidity ratios indicate that the Council has the ability to pay its debts as and when they fall due. The stability of the ratios indicates the strength of Council's position and are consistent with the strong liquidity position of prior years. A 1-1 or better ratio tells us that Council has sufficient funds to meet its commitments and maintain cash flow.

**Table 30 Cash and Investment Balances**

	2017/18	2018/19	2019/20	2020/21
Unrestricted Current Ratio	7.24	6.79	4.33	4.73
Cash & Investment Balances	\$28.7m <sup>(1)</sup>	\$35.4 m <sup>#</sup>	\$38.3	\$42.7m

**Note 1: Includes \$2.2 m advance payment of Financial Assistance Grant**

**# Includes \$2.5 m advance payment of Financial Assistance Grant**

## Council's Debt Strategy

Council actively manages its level of debt while making judicious use of borrowed funds where appropriate to improve its community infrastructure.

Council will borrow where:

1. A financial return can be made on the asset - such as in water and sewer infrastructure or in property development, or
2. Where the return on investment (financial or otherwise) justifies borrowing to bring forward a desired project.

As at 30 June 2021, the Council had five loans:

1. \$1.63m over a 10-year term drawn down in 2014/15 to fund essential stormwater drainage works in Berrigan, Finley and Tocumwal. The interest payable is subsidised by the NSW Government under the Local Infrastructure Renewal Scheme (LIRS)
2. \$1m over a 10-year term drawn down in 2019/20 to fund residential land development and associated open space in Finley. The interest payable is subsidised by the NSW Government under the Low Cost Loans Initiative (LCLI).
3. \$4m over a 10-year term drawn down in 2020/21 to fund the Barooga Water Treatment Plant. The interest payable is subsidised by the NSW Government under the Low Cost Loans Initiative (LCLI)

4. \$1m over a 10-year term drawn down in 2020/21 to fund various capital projects.
5. \$2.6m over a 10-year term drawn down in 2020/21 to fund the Finley Water Treatment Plant.

All borrowings by Berrigan Shire Council are fixed interest loans with monthly or yearly payments of principal and interest.

## Water and Sewer Funds

Council operates two business units - its water supply service and its sewer service. Each service is required to raise sufficient fund from its own activities to fund its operation.

The water supply service made an operating surplus of \$ 990 k in 2020/21 consistent with the 2019/20 result.

**The Council's sewer service** made an operating surplus of \$ 77 k, an increase from the \$153 k deficit in 2019/20.



# Audited Financial Statements





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General Purpose Statements 2020 - 2021

Special Purpose Statements 2020 - 2021

# Berrigan Shire Council

ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2021

---

*"Making an even better Berrigan Shire"*



# Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

---

*"Making an even better Berrigan Shire"*



# Berrigan Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2021

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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](http://www.berriganshire.nsw.gov.au).

# Berrigan Shire Council

## General Purpose Financial Statements

for the year ended 30 June 2021

### 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 2021.

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 2021

### Statement by Councillors and Management

---

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

The attached **General Purpose Financial Statements** have been prepared in accordance with:

- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- 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 20 October 2021.



Cr. Matthew Hannan  
**Mayor**  
20 October 2021



Cr. Daryll Morris  
**Councillor**  
20 October 2021



Karina Ewer  
**Chief Executive Officer**  
20 October 2021



Tahlia Fry  
**Responsible Accounting Officer**  
20 October 2021

## Berrigan Shire Council

### Income Statement

for the year ended 30 June 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
<b>Income from continuing operations</b>				
10,532	Rates and annual charges	B2-1	<b>10,938</b>	10,570
1,743	User charges and fees	B2-2	<b>2,746</b>	2,648
575	Other revenue	B2-3	<b>892</b>	1,010
7,529	Grants and contributions provided for operating purposes	B2-4	<b>8,181</b>	7,834
982	Grants and contributions provided for capital purposes	B2-4	<b>6,397</b>	3,631
752	Interest and investment income	B2-5	<b>374</b>	669
–	Other income	B2-6	<b>128</b>	152
<u>22,113</u>	<b>Total income from continuing operations</b>		<u><b>29,656</b></u>	<u>26,514</u>
<b>Expenses from continuing operations</b>				
4,849	Employee benefits and on-costs	B3-1	<b>8,144</b>	7,617
6,465	Materials and services	B3-2	<b>6,992</b>	6,990
186	Borrowing costs	B3-3	<b>77</b>	257
6,100	Depreciation, amortisation and impairment for non-financial assets	B3-4	<b>6,546</b>	6,225
2,304	Other expenses	B3-5	<b>569</b>	513
–	Net losses from the disposal of assets	B4-1	<b>1,235</b>	558
<u>19,904</u>	<b>Total expenses from continuing operations</b>		<u><b>23,563</b></u>	<u>22,160</u>
<u>2,209</u>	<b>Operating result from continuing operations</b>		<u><b>6,093</b></u>	<u>4,354</u>
<u>2,209</u>	<b>Net operating result for the year attributable to Council</b>		<u><b>6,093</b></u>	<u>4,354</u>
<u>1,227</u>	<b>Net operating result for the year before grants and contributions provided for capital purposes</b>		<u><b>(304)</b></u>	<u>723</u>

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 2021

\$ '000	Notes	2021	2020
<b>Net operating result for the year – from Income Statement</b>		<b>6,093</b>	<b>4,354</b>
<b>Other comprehensive income:</b>			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	<b>36,055</b>	53,886
<b>Total items which will not be reclassified subsequently to the operating result</b>		<b>36,055</b>	53,886
<b>Total other comprehensive income for the year</b>		<b>36,055</b>	53,886
<b>Total comprehensive income for the year attributable to Council</b>		<b>42,148</b>	58,240

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 2021

\$ '000	Notes	2021	2020
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	C1-1	14,684	11,245
Investments	C1-2	28,026	27,046
Receivables	C1-4	2,956	1,743
Inventories	C1-5	230	275
Other		51	51
<b>Total current assets</b>		<b>45,947</b>	40,360
<b>Non-current assets</b>			
Infrastructure, property, plant and equipment	C1-6	343,299	302,964
<b>Total non-current assets</b>		<b>343,299</b>	302,964
<b>Total assets</b>		<b>389,246</b>	343,324
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	C3-1	1,689	1,975
Contract liabilities	C3-2	1,064	622
Borrowings	C3-3	644	259
Employee benefit provisions	C3-4	2,654	2,668
Provisions	C3-5	34	34
<b>Total current liabilities</b>		<b>6,085</b>	5,558
<b>Non-current liabilities</b>			
Borrowings	C3-3	4,768	1,567
Employee benefit provisions	C3-4	172	125
Provisions	C3-5	562	563
<b>Total non-current liabilities</b>		<b>5,502</b>	2,255
<b>Total liabilities</b>		<b>11,587</b>	7,813
<b>Net assets</b>		<b>377,659</b>	335,511
<b>EQUITY</b>			
Accumulated surplus	C4-1	128,397	122,304
IPPE revaluation reserve	C4-1	249,262	213,207
<b>Council equity interest</b>		<b>377,659</b>	335,511
<b>Total equity</b>		<b>377,659</b>	335,511

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 2021

\$ '000	Notes	as at 30/06/21			as at 30/06/20		
		Accumulated surplus	IPPE revaluation reserve	Total equity	Accumulated surplus	IPPE revaluation reserve	Total equity
Opening balance at 1 July		122,304	213,207	335,511	118,423	159,321	277,744
Changes due to AASB 1058 and AASB 15 adoption		-	-	-	(473)	-	(473)
Net operating result for the year		6,093	-	6,093	4,354	-	4,354
<b>Restated net operating result for the period</b>		<b>6,093</b>	<b>-</b>	<b>6,093</b>	<b>4,354</b>	<b>-</b>	<b>4,354</b>
<b>Other comprehensive income</b>							
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-6	-	36,055	36,055	-	53,886	53,886
<b>Other comprehensive income</b>		<b>-</b>	<b>36,055</b>	<b>36,055</b>	<b>-</b>	<b>53,886</b>	<b>53,886</b>
<b>Total comprehensive income</b>		<b>6,093</b>	<b>36,055</b>	<b>42,148</b>	<b>4,354</b>	<b>53,886</b>	<b>58,240</b>
<b>Closing balance at 30 June</b>		<b>128,397</b>	<b>249,262</b>	<b>377,659</b>	<b>122,304</b>	<b>213,207</b>	<b>335,511</b>

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 2021

Original unaudited budget 2021	\$ '000	Notes	Actual 2021	Actual 2020
<b>Cash flows from operating activities</b>				
<b>Receipts:</b>				
10,533	Rates and annual charges		11,064	10,927
1,744	User charges and fees		3,036	2,582
752	Investment and interest revenue received		456	814
8,510	Grants and contributions		13,418	11,381
–	Bonds, deposits and retention amounts received		80	187
575	Other		4,753	2,634
<b>Payments:</b>				
(4,831)	Employee benefits and on-costs		(9,318)	(8,910)
(6,310)	Materials and services		(7,508)	(4,978)
(186)	Borrowing costs		(77)	(41)
(2,304)	Other		(2,492)	(2,386)
8,483	<b>Net cash flows from operating activities</b>	G1-1	<b>13,412</b>	<b>12,210</b>
<b>Cash flows from investing activities</b>				
<b>Receipts:</b>				
–	Sale of investment securities		–	954
–	Sale of real estate assets		83	870
414	Sale of infrastructure, property, plant and equipment		448	291
<b>Payments:</b>				
(500)	Acquisition of term deposits		(980)	–
(7,783)	Purchase of infrastructure, property, plant and equipment		(13,109)	(11,290)
–	Purchase of real estate assets		(1)	–
(7,869)	<b>Net cash flows from investing activities</b>		<b>(13,559)</b>	<b>(9,175)</b>
<b>Cash flows from financing activities</b>				
<b>Receipts:</b>				
8,000	Proceeds from borrowings		4,000	1,000
<b>Payments:</b>				
(766)	Repayment of borrowings		(414)	(168)
7,234	<b>Net cash flows from financing activities</b>		<b>3,586</b>	<b>832</b>
7,848	<b>Net change in cash and cash equivalents</b>		<b>3,439</b>	<b>3,867</b>
515	Cash and cash equivalents at beginning of year		11,245	7,378
8,363	<b>Cash and cash equivalents at end of year</b>	C1-1	<b>14,684</b>	<b>11,245</b>
20,181	plus: Investments on hand at end of year	C1-2	28,026	27,046
28,544	<b>Total cash, cash equivalents and investments</b>		<b>42,710</b>	<b>38,291</b>

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

# Berrigan Shire Council

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## A About Council and these financial statements

### A1-1 Basis of preparation

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These financial statements were authorised for issue by Council on 20 October 2021. Council has the power to amend and reissue these financial statements.

The principal 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 (NSW)* and Regulations, 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) estimated fair values of infrastructure, property, plant and equipment – refer Note C1-6
- (ii) estimated 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.

#### COVID-19 Impacts

While the COVID-19 pandemic has had an impact on the Council and its operations, this has not been material in nature.

## A1-1 Basis of preparation (continued)

There has been some minor increases in costs relating to additional equipment to meet hygiene requirements.

Collections of outstanding rates remain strong and remain at pre-COVID-19 levels. This will need to be continually monitored over the recovery period.

Interest rates and investment returns are at historic lows and the Council expects this will continue in the medium term. The impact of COVID-19 on the national and international economy may see low returns continue for an extended period of time.

For assets where fair value is determined by market value Council has no evidence of material changes to these values.

In an overall sense, the financial impact of the COVID-19 pandemic has not been significant and is not expected to be significant.

### 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.

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

- General purpose operations
- Water service
- Sewerage service

Due to their immaterial value and nature, the following committees, entities and operations have been excluded from consolidation:

- Australia Day Committee
- Barooga Advancement Group
- Barooga Community Botanical Gardens Committee
- Barooga Recreation Reserve
- Berrigan Conservation & Tidy Towns
- Berrigan Sportsground Committee
- Berrigan War Memorial Hall
- Berrigan War Memorial Swimming Pool
- Boomanoomana Landcare Committee
- Finley Railway Park
- Finley Recreation Reserve Committee of Management
- Finley School of Arts
- Finley Showground Sporting Complex Committee
- Finley Tidy Towns
- Finley War Memorial Hall
- Finley War Memorial Swimming Pool
- Mary Lawson Memorial Wayside Rest Committee
- Native Dog Landcare Group
- Retreat Public Hall
- Tocumwal Foreshore
- Tocumwal Friends of the Library Group
- Tocumwal Historic Aerodrome Museum
- Tocumwal Rail Preservation Committee
- Tocumwal Recreation Reserve Committee
- Tocumwal Swimming Pool Committee
- Tocumwal War Memorial Hall

#### The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993 (NSW)* (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Council currently considers it holds no trust funds that are applicable in accordance with Section 411 of the *Local Government Act 1993 (NSW)*.

## A1-1 Basis of preparation (continued)

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### **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 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 2021 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 and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2021.

Those newly adopted standards did not have an impact on the reported position or performance of Council.



## 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	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
<b>Functions or activities</b>										
Sustainable Natural and Built Landscapes	15,642	13,725	16,402	16,193	(760)	(2,468)	7,028	4,642	313,641	270,540
Good Government	9,613	9,006	1,883	1,844	7,730	7,162	3,782	3,569	28,744	28,088
Supported and Engaged communities	3,875	3,194	3,819	3,398	56	(204)	3,597	2,989	42,185	40,013
Diverse and resilient business	526	589	1,459	725	(933)	(136)	171	265	4,676	4,683
<b>Total functions and activities</b>	<b>29,656</b>	<b>26,514</b>	<b>23,563</b>	<b>22,160</b>	<b>6,093</b>	<b>4,354</b>	<b>14,578</b>	<b>11,465</b>	<b>389,246</b>	<b>343,324</b>

## B1-2 Components of functions or activities

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### Sustainable and Natural Built Landscapes

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
- 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
- 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
- 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
- 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	2021	2020
<b>Ordinary rates</b>			
Residential	1	2,891	2,820
Farmland	1	1,960	1,928
Business	1	591	530
Less: pensioner rebates (mandatory)	1	(176)	(174)
<b>Rates levied to ratepayers</b>		<b>5,266</b>	<b>5,104</b>
Pensioner rate subsidies received	2	95	95
<b>Total ordinary rates</b>		<b>5,361</b>	<b>5,199</b>
<b>Annual charges</b>			
<small>(pursuant to s.496, s.496A, s.496B, s.501 &amp; s.611)</small>			
Domestic waste management services	1	1,102	1,059
Stormwater management services	1	77	75
Water supply services	1	2,192	2,112
Sewerage services	1	2,222	2,142
Waste management services (non-domestic)	1	96	90
Less: pensioner rebates (mandatory)	1	(244)	(238)
<b>Annual charges levied</b>		<b>5,445</b>	<b>5,240</b>
Pensioner subsidies received:			
– Water	2	46	41
– Sewerage	2	44	44
– Domestic waste management	2	42	46
<b>Total annual charges</b>		<b>5,577</b>	<b>5,371</b>
<b>Total rates and annual charges</b>		<b>10,938</b>	<b>10,570</b>

Council has used 2019 year valuations provided by the NSW Valuer-General in calculating its rates.

#### Accounting policy

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 that are not subsidised by the NSW Government.

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	2021	2020
<b>Specific user charges</b>			
(per s.502 - specific 'actual use' charges)			
Domestic waste management services	2	250	251
Water supply services	2	1,160	1,196
Sewerage services	2	64	61
Waste management services (non-domestic)	2	387	390
<b>Total specific user charges</b>		<b>1,861</b>	<b>1,898</b>
<b>Other user charges and fees</b>			
<b>(i) Fees and charges – statutory and regulatory functions (per s.608)</b>			
Building regulation	2	309	218
Private works – section 67	2	135	147
Section 10.7 certificates (EP&A Act)	2	28	24
Section 603 certificates	2	35	27
<b>Total fees and charges – statutory/regulatory</b>		<b>507</b>	<b>416</b>
<b>(ii) Fees and charges – other (incl. general user charges (per s.608))</b>			
Aerodrome	2	42	24
Cemeteries	2	120	103
Library	2	4	3
Swimming centres	2	87	78
Sewerage	2	4	9
Water supply	2	78	64
Other	2	43	53
<b>Total fees and charges – other</b>		<b>378</b>	<b>334</b>
<b>Total user charges and fees</b>		<b>2,746</b>	<b>2,648</b>
<b>Timing of revenue recognition for user charges and fees</b>			
User charges and fees recognised over time (1)		–	–
User charges and fees recognised at a point in time (2)		2,746	2,648
<b>Total user charges and fees</b>		<b>2,746</b>	<b>2,648</b>

### Accounting policy

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.

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 revenue

\$ '000	Timing	2021	2020
Fines	2	1	1
Legal fees recovery – rates and charges (extra charges)	1	15	24
Commissions and agency fees	1	78	62
Diesel rebate	1	69	77
Recycling income (non-domestic)	1	7	–
Sales – general	1	7	11
Insurance rebate	1	10	6
Paid parental leave scheme	1	9	13
Sale of gravel	1	17	–
Sale of high security water	1	390	672
Sale of scrap metal	1	71	16
Statecover OHS incentives	1	–	20
Other	1	80	42
Workers compensation recovery	1	138	66
<b>Total other revenue</b>		<b>892</b>	<b>1,010</b>

### Timing of revenue recognition for other revenue

Other revenue recognised over time (1)	891	1,010
Other revenue recognised at a point in time (2)	1	1
<b>Total other revenue</b>	<b>892</b>	<b>1,011</b>

### Accounting policy 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 2021	Operating 2020	Capital 2021	Capital 2020
<b>General purpose grants and non-developer contributions (untied)</b>					
<b>General purpose (untied)</b>					
<b>Current year allocation</b>					
Financial assistance – general component	1	1,696	1,713	–	–
Financial assistance – local roads component	1	706	701	–	–
<b>Payment in advance - future year allocation</b>					
Financial assistance – general component	1	1,814	1,814	–	–
Financial assistance – local roads component	1	757	744	–	–
<b>Amount recognised as income during current year</b>		<b>4,973</b>	<b>4,972</b>	<b>–</b>	<b>–</b>
<b>Special purpose grants and non-developer contributions (tied)</b>					
<b>Cash contributions</b>					
<b>Previously specific grants:</b>					
Bushfire and emergency services	1	59	59	–	–
Sewerage	2	–	–	2	–
Community care	2	2	2	–	–
Economic development	2	100	163	694	9
Employment and training programs	2	126	–	–	–
Environmental programs	2	47	–	–	–
ESPL implementation funds	2	79	29	–	–
Floodplain management	2	–	–	–	103
Heritage and cultural	2	5	9	–	–
Library	2	–	4	4	159
Library – per capita	1	63	64	–	–
Library – special projects	1	20	18	–	–
LIRS subsidy	1	24	29	–	–
Recreation and culture	2	–	–	2,776	2,598
Noxious weeds	2	189	62	–	–
Street lighting	2	56	51	–	–
Transport (other roads and bridges funding)	2	–	–	2,127	321
Transport (roads to recovery)	2	1,316	1,316	–	–
Other specific grants	2	77	16	–	–
<b>Previously contributions:</b>					
Business development	2	5	–	29	–
Heritage/cultural	2	–	–	91	40
Kerb and gutter	2	–	–	20	–
Paving	2	–	–	41	–
Recreation and culture	2	–	–	120	18
Roads and bridges	2	–	–	–	60
Transport for NSW contributions (regional roads, block grant)	2	1,040	1,040	186	179
Sewerage (excl. section 64 contributions)	2	–	–	60	–
<b>Total special purpose grants and non-developer contributions – cash</b>		<b>3,208</b>	<b>2,862</b>	<b>6,150</b>	<b>3,487</b>
<b>Total special purpose grants and non-developer contributions (tied)</b>		<b>3,208</b>	<b>2,862</b>	<b>6,150</b>	<b>3,487</b>
<b>Total grants and non-developer contributions</b>		<b>8,181</b>	<b>7,834</b>	<b>6,150</b>	<b>3,487</b>

**B2-4 Grants and contributions (continued)**

\$ '000	Timing	<b>Operating 2021</b>	Operating 2020	<b>Capital 2021</b>	Capital 2020
<b>Comprising:</b>					
– Commonwealth funding		<b>6,544</b>	6,492	<b>1,026</b>	1,106
– State funding		<b>1,526</b>	302	<b>4,763</b>	2,027
– Other funding		<b>111</b>	1,040	<b>361</b>	354
		<b>8,181</b>	<b>7,834</b>	<b>6,150</b>	<b>3,487</b>

## B2-4 Grants and contributions (continued)

### Developer contributions

\$ '000	Notes	Timing	Operating 2021	Operating 2020	Capital 2021	Capital 2020
<b>Developer contributions:</b>						
<b>(s7.4 &amp; s7.11 - EP&amp;A Act, s64 of the LGA):</b>						
<b>Cash contributions</b>						
S 7.11 – contributions towards amenities/services						
		2	–	–	31	14
S 64 – water supply contributions						
		2	–	–	212	113
S 64 – sewerage service contributions						
		2	–	–	4	17
<b>Total developer contributions – cash</b>			<b>–</b>	<b>–</b>	<b>247</b>	<b>144</b>
<b>Total developer contributions</b>			<b>–</b>	<b>–</b>	<b>247</b>	<b>144</b>
<b>Total contributions</b>			<b>–</b>	<b>–</b>	<b>247</b>	<b>144</b>
<b>Total grants and contributions</b>			<b>8,181</b>	<b>7,834</b>	<b>6,397</b>	<b>3,631</b>
<b>Timing of revenue recognition for grants and contributions</b>						
Grants and contributions recognised over time (1)						
			5,139	5,142	–	–
Grants and contributions recognised at a point in time (2)						
			3,042	2,692	6,397	3,631
<b>Total grants and contributions</b>			<b>8,181</b>	<b>7,834</b>	<b>6,397</b>	<b>3,631</b>



## 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 2021	Operating 2020	Capital 2021	Capital 2020
<b>Unspent grants and contributions</b>				
Unspent funds at 1 July	280	68	677	254
<b>Add:</b> Funds received for the provision of goods and services	7,029	6,794	6,046	3,365
<b>Add:</b> Funds recognised in the current period and now spent	(7,204)	(6,582)	(5,037)	(2,469)
<b>Less:</b> Funds received in prior year but revenue recognised and funds spent in current year	-	-	(622)	(473)
<b>Unspent funds at 30 June</b>	<b>105</b>	<b>280</b>	<b>1,064</b>	<b>677</b>
<b>Contributions</b>				
Unspent funds at 1 July	600	456	-	-
<b>Add:</b> contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	247	144	-	-
<b>Add:</b> contributions received for the provision of goods and services	1,698	1,794	-	-
<b>Less:</b> contributions recognised in the current period now spent	(1,698)	(1,794)	-	-
<b>Unspent contributions at 30 June</b>	<b>847</b>	<b>600</b>	<b>-</b>	<b>-</b>

### Accounting policy

#### 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.

#### Other grants and contributions

## B2-4 Grants and contributions (continued)

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*.

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	2021	2020
<b>Interest on financial assets measured at amortised cost</b>		
– Overdue rates and annual charges (incl. special purpose rates)	14	31
– Cash and investments	360	638
<b>Total interest and investment income (losses)</b>	<b>374</b>	<b>669</b>
<b>Interest and investment income is attributable to:</b>		
<b>Unrestricted investments/financial assets:</b>		
Overdue rates and annual charges (general fund)	6	15
General Council cash and investments	204	504
<b>Restricted investments/funds – external:</b>		
Water fund operations	130	101
Sewerage fund operations	34	49
<b>Total interest and investment income</b>	<b>374</b>	<b>669</b>

### Accounting policy

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

**B2-6 Other income**

<b>\$ '000</b>	Notes	<b>2021</b>	2020
<b>Rental income</b>			
<b>Other lease income</b>			
Staff Housing		<b>16</b>	19
Caravan Park		<b>35</b>	35
Leaseback fees - council vehicles		<b>53</b>	61
Other facilities		<b>24</b>	37
<b>Total Other lease income</b>		<b>128</b>	152
<b>Total rental income</b>	C2-2	<b>128</b>	152
<b>Total other income</b>		<b>128</b>	152

## B3 Costs of providing services

### B3-1 Employee benefits and on-costs

\$ '000	2021	2020
Salaries and wages	6,127	5,935
Employee leave entitlements (ELE)	1,271	1,206
ELE on-costs	78	24
Superannuation – defined contribution plans	568	558
Superannuation – defined benefit plans	144	157
Workers' compensation insurance	267	143
Fringe benefit tax (FBT)	30	34
Protective clothing	24	34
Other	95	57
<b>Total employee costs</b>	<b>8,604</b>	<b>8,148</b>
Less: capitalised costs	(460)	(531)
<b>Total employee costs expensed</b>	<b>8,144</b>	<b>7,617</b>
Number of 'full-time equivalent' employees (FTE) at year end	97	98

#### Accounting policy

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	2021	2020
Raw materials and consumables		4,307	4,320
Contractor and consultancy costs		242	144
– Domestic waste and recycling collection contract		423	491
Audit Fees <sup>1</sup>	F2-1	65	94
<b>Previously other expenses:</b>			
Councillor and Mayoral fees and associated expenses	F1-2	165	219
Advertising		77	57
Bank charges		48	39
Cleaning		6	6
Electricity and heating		330	351
Insurance		430	376
Street lighting		188	186
Subscriptions and publications		46	10
Telephone and communications		78	58
Valuation fees		40	39
Travel expenses		221	237
Training costs (other than salaries and wages)		101	213
Other expenses		167	90
<b>Legal expenses:</b>			
– Legal expenses: planning and development		25	18
– Legal expenses: debt recovery		33	42
<b>Total materials and services</b>		<b>6,992</b>	<b>6,990</b>
<b>Total materials and services</b>		<b>6,992</b>	<b>6,990</b>

## B3-3 Borrowing costs

### (i) Interest bearing liability costs

Interest on loans		79	41
<b>Total interest bearing liability costs</b>		<b>79</b>	<b>41</b>
<b>Total interest bearing liability costs expensed</b>		<b>79</b>	<b>41</b>

### (ii) Other borrowing costs

Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	C3-5	(2)	216
<b>Total other borrowing costs</b>		<b>(2)</b>	<b>216</b>
<b>Total borrowing costs expensed</b>		<b>77</b>	<b>257</b>

### Accounting policy

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	2021	2020
<b>Depreciation and amortisation</b>			
Plant and equipment		911	819
Office equipment		23	21
Land improvements (depreciable)		54	54
<b>Infrastructure:</b>	C1-6		
– Buildings – non-specialised		11	–
– Buildings – specialised		638	573
– Roads		2,615	2,641
– Bridges		108	107
– Footpaths		74	74
– Stormwater drainage		242	250
– Water supply network		673	681
– Sewerage network		601	610
– Swimming pools		47	65
– Other open space/recreational assets		287	178
– Aerodrome		106	–
<b>Other assets:</b>			
– Heritage collections		1	1
– Library books		24	27
– Other		114	107
<b>Reinstatement, rehabilitation and restoration assets:</b>			
– Tip assets	C3-5,C1-6	13	13
– Quarry assets	C3-5,C1-6	4	4
<b>Total gross depreciation and amortisation costs</b>		<b>6,546</b>	<b>6,225</b>
<b>Total depreciation and amortisation costs</b>		<b>6,546</b>	<b>6,225</b>
<b>Total depreciation, amortisation and impairment for non-financial assets</b>		<b>6,546</b>	<b>6,225</b>

### Accounting policy

#### 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 no longer required to be tested for impairment under AASB 136. This is because 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 that have an indefinite useful life, or are 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). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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.

Other assets 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.

**B3-5 Other expenses**

\$ '000	Notes	2021	2020
<b>Impairment of receivables</b>			
Other		5	9
<b>Total impairment of receivables</b>	C1-4	<b>5</b>	<b>9</b>
<b>Other</b>			
Contributions/levies to other levels of government			
– Emergency services levy (includes FRNSW, SES, and RFS levies)		260	205
Donations, contributions and assistance to other organisations (Section 356)			
– Heritage and cultural programs		27	18
– Public halls and community facilities		14	28
– Riverina and Murray Regional Organisation of Councils		17	17
– Sporting grounds		63	60
– Swimming pools		148	98
– Tourism and area promotion		34	67
– Other		1	11
<b>Total other</b>		<b>564</b>	<b>504</b>
<b>Total other expenses</b>		<b>569</b>	<b>513</b>

**Accounting policy**

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	2021	2020
<b>Gain (or loss) on disposal of plant and equipment</b>	C1-6		
Proceeds from disposal – plant and equipment		448	291
Less: carrying amount of plant and equipment assets sold/written off		(67)	(224)
<b>Gain (or loss) on disposal</b>		<b>381</b>	<b>67</b>
<b>Gain (or loss) on disposal of infrastructure</b>	C1-6		
Proceeds from disposal – infrastructure		–	–
Less: carrying amount of infrastructure written off		(1,692)	(1,217)
<b>Gain (or loss) on disposal</b>		<b>(1,692)</b>	<b>(1,217)</b>
<b>Gain (or loss) on disposal of real estate assets held for sale</b>	C1-5		
Proceeds from disposal – real estate assets		83	870
Less: carrying amount of real estate assets sold/written off		(7)	(278)
<b>Gain (or loss) on disposal</b>		<b>76</b>	<b>592</b>
<b>Net gain (or loss) on disposal of assets</b>		<b>(1,235)</b>	<b>(558)</b>

**Accounting policy**

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 24 June 2020 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	2021 Budget	2021 Actual	2021 ----- Variance -----	
<b>REVENUES</b>				
<b>Rates and annual charges</b>	10,532	10,938	406	4% <b>F</b>
<b>User charges and fees</b>	1,743	2,746	1,003	58% <b>F</b>
Council budgets for fees and charges conservatively as user charges and fees is not a guaranteed income source and can vary year on year. Allocating a conservative budget ensures that Council does not over spend during the year. In particular this year Council seen a high volume of Development Applications.				
<b>Other revenues</b>	575	892	317	55% <b>F</b>
Council budgets for other revenues conservatively as other revenue is not a guaranteed income source and can vary year on year. Allocating a conservative budget ensures that Council does not over spend during the year.				
<b>Operating grants and contributions</b>	7,529	8,181	652	9% <b>F</b>
<b>Capital grants and contributions</b>	982	6,397	5,415	551% <b>F</b>
Council only allocate 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.				
<b>Interest and investment revenue</b>	752	374	(378)	(50)% <b>U</b>
Investment yields decreased substantially from what was originally budgeted due to the decline in Interest Rates on Term Deposits. As Council reinvested in Term Deposits the interest rates on offer were much lower than budgeted for.				
<b>Other income</b>	-	128	128	∞ <b>F</b>
Council did not budget for other income.				

**B5-1 Material budget variations (continued)**

\$ '000	2021 Budget	2021 Actual	2021 ----- Variance -----	
<b>EXPENSES</b>				
<b>Employee benefits and on-costs</b>	4,849	8,144	(3,295)	(68)% U
Council did not budget accordingly for Employee Benefits and on-costs.				
<b>Materials and services</b>	6,465	6,992	(527)	(8)% U
<b>Borrowing costs</b>	186	77	109	59% F
Council delayed on loan drawdowns due to project delays.				
<b>Depreciation, amortisation and impairment of non-financial assets</b>	6,100	6,546	(446)	(7)% U
<b>Other expenses</b>	2,304	569	1,735	75% F
Council did not budget accordingly for other expenses.				
<b>Net losses from disposal of assets</b>	-	1,235	(1,235)	∞ U
Council did not budget for net losses from disposal of assets.				
<b>STATEMENT OF CASH FLOWS</b>				
<b>Cash flows from operating activities</b>	8,483	13,412	4,929	58% F
Council operationally performed better than budgeted.				
<b>Cash flows from investing activities</b>	(7,869)	(13,559)	(5,690)	72% U
Council invested a substantial amount of money into infrastructure, property, plant and equipment due to increased grant funding throughout the year. Steady cashflow allowed Council to further invest in Term Deposits.				
<b>Cash flows from financing activities</b>	7,234	3,586	(3,648)	(50)% U

## C Financial position

### C1 Assets we manage

#### C1-1 Cash and cash equivalents

\$ '000	2021	2020
<b>Cash and cash equivalents</b>		
Cash on hand and at bank	14,684	11,245
<b>Total cash and cash equivalents</b>	<b>14,684</b>	<b>11,245</b>

#### Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	14,684	11,245
<b>Balance as per the Statement of Cash Flows</b>	<b>14,684</b>	<b>11,245</b>

#### Accounting policy

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	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Debt securities at amortised cost</b>				
Long term deposits	28,026	-	27,046	-
<b>Total</b>	<b>28,026</b>	<b>-</b>	<b>27,046</b>	<b>-</b>
<b>Total financial investments</b>	<b>28,026</b>	<b>-</b>	<b>27,046</b>	<b>-</b>
<b>Total cash assets, cash equivalents and investments</b>	<b>42,710</b>	<b>-</b>	<b>38,291</b>	<b>-</b>

#### Accounting policy

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 (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

#### Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows, and

## C1-2 Financial investments (continued)

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- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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.

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 cash, cash equivalents and investments

\$ '000	2021		2020	
	Current	Non-current	Current	Non-current
Total cash, cash equivalents and investments	<b>42,710</b>	<b>–</b>	<b>38,291</b>	<b>–</b>
<b>attributable to:</b>				
External restrictions	<b>30,709</b>	<b>–</b>	24,675	–
Internal restrictions	<b>4,599</b>	<b>–</b>	5,560	–
Unrestricted	<b>7,402</b>	<b>–</b>	8,056	–
	<b>42,710</b>	<b>–</b>	<b>38,291</b>	<b>–</b>

\$ '000	2021	2020
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#### Details of restrictions

##### External restrictions – included in liabilities

Specific purpose unexpended grants – general fund	<b>1,114</b>	622
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##### External restrictions – included in liabilities

	<b>1,114</b>	<b>622</b>
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##### External restrictions – other

External restrictions included in cash, cash equivalents and investments above comprise:

Developer contributions – general	<b>847</b>	600
Specific purpose unexpended grants (recognised as revenue) – general fund	<b>55</b>	335
Water fund	<b>19,936</b>	11,829
Sewer fund	<b>3,949</b>	7,108
Domestic waste management	<b>4,808</b>	4,181
<b>External restrictions – other</b>	<b>29,595</b>	<b>24,053</b>

##### Total external restrictions

	<b>30,709</b>	<b>24,675</b>
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##### Internal restrictions

Council has internally restricted cash, cash equivalents and investments as follows:

Plant and vehicle replacement	<b>1,639</b>	1,340
Employees leave entitlement	<b>389</b>	389
Aerodrome	<b>381</b>	332
Capital works reserve	<b>1,203</b>	2,491
Information technology	<b>550</b>	500
Levee bank construction	<b>–</b>	71
Risk management	<b>363</b>	363
Tourism events	<b>74</b>	74
<b>Total internal restrictions</b>	<b>4,599</b>	<b>5,560</b>

##### Total restrictions

	<b>35,308</b>	<b>30,235</b>
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Internal restrictions over cash, cash equivalents and investments are those assets restricted only by a resolution of the elected Council.

## C1-4 Receivables

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Purpose</b>				
Rates and annual charges	474	-	570	-
User charges and fees	328	-	549	-
Accrued revenues				
– Interest on investments	114	-	196	-
– Other income accruals	180	-	180	-
Government grants and subsidies	1,850	-	248	-
Net GST receivable	10	-	-	-
<b>Total</b>	<b>2,956</b>	<b>-</b>	<b>1,743</b>	<b>-</b>
<b>Total net receivables</b>	<b>2,956</b>	<b>-</b>	<b>1,743</b>	<b>-</b>
<b>Externally restricted receivables</b>				
<b>Water supply</b>				
– Rates and availability charges	172	-	221	-
<b>Sewerage services</b>				
– Rates and availability charges	86	-	93	-
<b>Total external restrictions</b>	<b>258</b>	<b>-</b>	<b>314</b>	<b>-</b>
<b>Unrestricted receivables</b>	<b>2,698</b>	<b>-</b>	<b>1,429</b>	<b>-</b>
<b>Total net receivables</b>	<b>2,956</b>	<b>-</b>	<b>1,743</b>	<b>-</b>

### Accounting policy

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

For receivables the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate.

The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss.

Collectability of receivables is reviewed on an ongoing basis.

Debts that are known to be uncollectable are written off by reducing the carrying amount directly.

An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 120 days overdue) are considered indicators that the receivable is impaired.

When a receivable for which an impairment allowance had been recognised becomes uncollectable in a subsequent period, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

### COVID-19

Council's rate and user charges collections have not been impacted by the COVID-19 pandemic and are comparable to prior years, therefore no adjustment has been made to the impairment provision.

## C1-5 Inventories

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>(i) Inventories at cost</b>				
Real estate for resale	12	-	18	-
Stores and materials	218	-	257	-
<b>Total inventories at cost</b>	<b>230</b>	<b>-</b>	<b>275</b>	<b>-</b>
<b>Total inventories</b>	<b>230</b>	<b>-</b>	<b>275</b>	<b>-</b>

### Externally restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Water</b>				
Stores and materials	85	-	109	-
<b>Total water</b>	<b>85</b>	<b>-</b>	<b>109</b>	<b>-</b>
<b>Sewerage</b>				
Stores and materials	12	-	17	-
<b>Total sewerage</b>	<b>12</b>	<b>-</b>	<b>17</b>	<b>-</b>
<b>Total externally restricted assets</b>	<b>97</b>	<b>-</b>	<b>126</b>	<b>-</b>
<b>Total unrestricted assets</b>	<b>133</b>	<b>-</b>	<b>149</b>	<b>-</b>
<b>Total inventories</b>	<b>230</b>	<b>-</b>	<b>275</b>	<b>-</b>

## C1-5 Inventories (continued)

### (i) Other disclosures

\$ '000	Notes	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>(a) Details for real estate development</b>					
Residential		12	-	18	-
<b>Total real estate for resale</b>		<b>12</b>	<b>-</b>	<b>18</b>	<b>-</b>
(Valued at the lower of cost and net realisable value)					
<b>Represented by:</b>					
Acquisition costs		12	-	18	-
<b>Total costs</b>		<b>12</b>	<b>-</b>	<b>18</b>	<b>-</b>
<b>Total real estate for resale</b>		<b>12</b>	<b>-</b>	<b>18</b>	<b>-</b>
<b>Movements:</b>					
Real estate assets at beginning of the year		18	-	111	185
- Purchases and other costs		1	-	-	-
- WDV of sales (expense)	B4-1	(7)	-	(278)	-
- Transfer between current/non-current		-	-	185	(185)
<b>Total real estate for resale</b>		<b>12</b>	<b>-</b>	<b>18</b>	<b>-</b>

### Accounting policy

#### 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 2020			Asset movements during the reporting period								At 30 June 2021		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	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
<b>\$ '000</b>														
Capital work in progress	3,774	–	3,774	1,934	3,424	–	–	(2,164)	–	–	–	6,968	–	6,968
Plant and equipment	8,731	(5,220)	3,511	–	1,059	(46)	(911)	–	–	–	–	8,243	(4,631)	3,612
Office equipment	711	(614)	97	–	26	–	(23)	–	(1)	–	–	737	(638)	99
<b>Land:</b>														
– Operational land	7,264	–	7,264	–	495	–	–	–	(1,040)	(295)	–	6,424	–	6,424
– Community land	283	–	283	–	–	–	–	–	743	–	–	1,026	–	1,026
– Crown land	2,775	–	2,775	–	–	–	–	–	297	(676)	–	2,396	–	2,396
– Land under roads (post 30/6/08)	109	–	109	–	–	–	–	–	–	–	–	109	–	109
Land improvements – depreciable	847	(292)	555	–	–	–	(54)	–	–	–	–	847	(346)	501
<b>Infrastructure:</b>														
– Buildings – non-specialised	677	(5)	672	–	–	–	(11)	–	–	(17)	–	650	(6)	644
– Buildings – specialised	45,130	(13,478)	31,652	207	1,269	(349)	(638)	9	–	–	203	46,276	(13,932)	32,344
– Roads	159,725	(45,674)	114,051	2,136	–	(514)	(2,615)	504	–	–	37,649	176,249	(25,543)	150,706
– Bridges & Culverts	7,970	(4,662)	3,308	–	–	–	(108)	–	(1)	–	3,804	12,114	(5,111)	7,003
– Footpaths	4,781	(1,286)	3,495	–	226	(17)	(74)	–	–	–	197	4,960	(1,133)	3,827
– Bulk earthworks (non-depreciable)	3,431	–	3,431	–	–	–	–	–	–	–	8,764	12,195	–	12,195
– Stormwater drainage	23,379	(5,114)	18,265	–	98	–	(242)	69	1	–	1,864	25,421	(5,435)	19,986
– Water supply network	62,652	(16,989)	45,663	1,874	–	(149)	(673)	1,577	1	(12,531)	–	51,386	(17,201)	34,185
– Sewerage network	62,024	(17,101)	44,923	104	–	(95)	(601)	–	–	(2,795)	–	61,529	(19,993)	41,536
– Swimming pools	3,295	(1,325)	1,970	–	–	–	(47)	–	(1)	–	14	3,330	(1,394)	1,936
– Other open space/recreational assets	10,125	(2,898)	7,227	1,286	112	(532)	(287)	–	–	(49)	–	10,782	(3,025)	7,757
– Aerodrome	–	–	–	–	–	–	(106)	–	6,338	–	168	10,853	(4,453)	6,400
<b>Other assets:</b>														
– Heritage collections	75	(6)	69	–	–	–	(1)	–	1	–	–	75	(7)	68
– Library books	236	(95)	141	–	30	(20)	(24)	–	(1)	–	–	175	(49)	126
– Other	15,706	(6,345)	9,361	125	346	(37)	(114)	5	(6,337)	(243)	–	5,294	(2,193)	3,101
<b>Reinstatement, rehabilitation and restoration assets (refer Note 11):</b>														
– Tip assets	449	(93)	356	–	–	–	(13)	–	–	(2)	–	447	(105)	342
– Quarry assets	46	(34)	12	–	–	–	(4)	–	–	–	–	46	(38)	8
<b>Total infrastructure, property, plant and equipment</b>	<b>424,195</b>	<b>(121,231)</b>	<b>302,964</b>	<b>7,666</b>	<b>7,085</b>	<b>(1,759)</b>	<b>(6,546)</b>	<b>–</b>	<b>–</b>	<b>(16,608)</b>	<b>52,663</b>	<b>448,532</b>	<b>(105,233)</b>	<b>343,299</b>

(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 2019			Asset movements during the reporting period								At 30 June 2020		
	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount	Additions renewals <sup>1</sup>	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
<b>\$ '000</b>														
Capital work in progress	3,508	–	3,508	3,521	90	–	–	(3,345)	–	–	–	3,774	–	3,774
Plant and equipment	7,940	(4,929)	3,011	–	1,534	(224)	(819)	10	–	–	–	8,731	(5,220)	3,511
Office equipment	690	(594)	96	–	22	–	(21)	–	–	–	–	711	(614)	97
<b>Land:</b>														
– Operational land	9,276	–	9,276	–	–	–	–	–	(2,489)	–	477	7,264	–	7,264
– Community land	271	–	271	–	–	–	–	–	(25)	–	37	283	–	283
– Crown land	–	–	–	–	–	–	–	–	2,777	(2)	–	2,775	–	2,775
– Land under roads (post 30/6/08)	234	–	234	–	–	–	–	–	–	(125)	–	109	–	109
Land improvements – depreciable	1,058	(239)	819	–	–	–	(54)	–	(210)	–	–	847	(292)	555
<b>Infrastructure:</b>														
– Buildings – non-specialised	639	(11)	628	–	–	–	–	–	(628)	–	672	677	(5)	672
– Buildings – specialised	41,766	(12,638)	29,128	1,069	1,407	(186)	(573)	536	644	(374)	–	45,130	(13,478)	31,652
– Roads	156,397	(43,296)	113,101	1,870	386	(776)	(2,641)	2,124	(13)	–	–	159,725	(45,674)	114,051
– Bridges	7,987	(4,568)	3,419	–	–	–	(107)	–	(4)	–	–	7,970	(4,662)	3,308
– Footpaths	4,623	(1,239)	3,384	32	199	(71)	(74)	25	–	–	–	4,781	(1,286)	3,495
– Bulk earthworks (non-depreciable)	3,308	–	3,308	108	–	–	–	15	–	–	–	3,431	–	3,431
– Stormwater drainage	23,175	(4,887)	18,288	–	361	(82)	(250)	–	(52)	–	–	23,379	(5,114)	18,265
– Water supply network	48,607	(21,288)	27,319	99	49	–	(681)	132	–	–	18,745	62,652	(16,989)	45,663
– Sewerage network	42,597	(23,828)	18,769	285	–	(85)	(610)	–	–	–	26,564	62,024	(17,101)	44,923
– Swimming pools	2,952	(1,412)	1,540	–	–	–	(65)	–	2	–	493	3,295	(1,325)	1,970
– Other open space/recreational assets	9,767	(4,365)	5,402	587	–	–	(178)	503	(531)	–	1,444	10,125	(2,898)	7,227
<b>Other assets:</b>														
– Heritage collections	70	(3)	67	–	–	–	(1)	–	–	–	2	75	(6)	69
– Library books	274	(116)	158	–	27	(17)	(27)	–	–	–	–	236	(95)	141
– Other	8,838	(6,003)	2,835	168	–	–	(107)	–	529	–	5,936	15,706	(6,345)	9,361
<b>Reinstatement, rehabilitation and restoration assets (refer Note C3-5):</b>														
– Tip assets	433	(80)	353	–	–	–	(13)	–	–	–	16	449	(93)	356
– Quarry assets	46	(30)	16	–	–	–	(4)	–	–	–	1	46	(34)	12
<b>Total infrastructure, property, plant and equipment</b>	<b>374,456</b>	<b>(129,526)</b>	<b>244,930</b>	<b>7,739</b>	<b>4,075</b>	<b>(1,441)</b>	<b>(6,225)</b>	<b>–</b>	<b>–</b>	<b>(501)</b>	<b>54,387</b>	<b>424,195</b>	<b>(121,231)</b>	<b>302,964</b>

(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)

### Accounting policy

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.

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:

<b>Plant and equipment</b>	Years	<b>Other equipment</b>	Years
Office equipment	5 to 10	Playground equipment	5 to 15
Office furniture	10 to 20	Benches, seats etc.	20 to 60
Computer equipment	4		
Vehicles	5 to 8	<b>Buildings</b>	
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
<b>Water and sewer assets</b>		<b>Stormwater assets</b>	
Dams and reservoirs	80 to 100	Drains	100 to 1000
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		
<b>Transportation assets</b>		<b>Other infrastructure assets</b>	
Road Pavements - Sealed	30 to 200	Airport Assets	20 to 180
Road Pavements - Unsealed	15 to 60	Swimming pools	30 to 120
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.

### 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.

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

### Rural Fire Service assets

Under section 119 of the *Rural Fire Services Act 1997 (NSW)*, “all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed”.

These assets are under the control of RFS to enable that service to comply with the Service Delivery contract with Council and have not been recognised in these statements.

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise rural fire service assets including land, buildings, plant and vehicles.

### Externally restricted infrastructure, property, plant and equipment

\$ '000	as at 30/06/21			as at 30/06/20		
	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount	Gross carrying amount	Accumulated depn. and impairment	Net carrying amount
<b>Water supply</b>						
WIP	561	–	561	1,694	–	1,694
Plant and equipment	–	–	–	7	7	–
Office equipment	7	7	–	149	–	149
Land						
– Operational land	668	–	668	670	–	670
Buildings	14	12	2	10	8	2
Infrastructure	51,643	17,236	34,407	62,905	17,008	45,897
<b>Total water supply</b>	<b>52,893</b>	<b>17,255</b>	<b>35,638</b>	<b>65,435</b>	<b>17,023</b>	<b>48,412</b>
<b>Sewerage services</b>						
WIP	465	–	465	2	–	2
Plant and equipment	163	163	–	163	152	11
Land						
– Operational land	1,284	–	1,284	1,488	–	1,488
Buildings	4	1	3	254	14	240
Infrastructure	61,192	19,944	41,248	61,428	17,034	44,394
<b>Total sewerage services</b>	<b>63,108</b>	<b>20,108</b>	<b>43,000</b>	<b>63,335</b>	<b>17,200</b>	<b>46,135</b>
<b>Domestic waste management</b>						
Land						
<b>Total restricted infrastructure, property, plant and equipment</b>	<b>116,001</b>	<b>37,363</b>	<b>78,638</b>	<b>128,770</b>	<b>34,223</b>	<b>94,547</b>

## Infrastructure, property, plant and equipment – current year impairments

\$ '000	2021	2020
<b>(iii) Impairment losses recognised direct to gains/(losses) in P/L:</b>		
Old Motel and Hardware Store - Tocumwal - Due for demolition in 2021/2022 to make way for Car Park	(323)	–
<b>Total impairment losses</b>	<b>(323)</b>	<b>–</b>
<b>Impairment of assets – gains/(losses) in P/L</b>	<b>(323)</b>	<b>–</b>

## 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.

#### (a) Income Statement

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

\$ '000	2021	2020
Expenses relating to Peppercorn leases	1	1
	<u>1</u>	<u>1</u>

#### (b) Statement of Cash Flows

Total cash outflow for leases	1	1
	<u>1</u>	<u>1</u>

#### (c) 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.

#### Accounting policy

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.

## C2-1 Council as a lessee (continued)

### 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:

\$ '000	2021	2020
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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)	128	152
<b>Total income relating to operating leases for Council assets</b>	<b>128</b>	<b>152</b>

#### Reconciliation of IPPE assets leased out as operating leases

\$ '000	Land 2021	Land 2020	Buildings & Oth Structures 2021	Buildings & Oth Structures 2020
<b>Opening balance as at 1 July</b>	<b>784</b>	<b>784</b>	<b>6,467</b>	<b>4,108</b>
Additions renewals	-	-	-	20
Depreciation expense	-	-	(91)	12
Revaluation decrements to equity (ARR)	(212)	-	-	-
Revaluation increments to equity (ARR)	-	-	21	2,327
<b>Closing balance as at 30 June</b>	<b>572</b>	<b>784</b>	<b>6,397</b>	<b>6,467</b>

### Accounting policy

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	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Payables</b>				
Goods and services – operating expenditure	749	–	668	–
Goods and services – capital expenditure	–	–	524	–
Accrued expenses:				
– Salaries and wages	211	–	181	–
– Other expenditure accruals	40	–	23	–
Security bonds, deposits and retentions	353	–	273	–
Prepaid rates	336	–	306	–
<b>Total payables</b>	<b>1,689</b>	<b>–</b>	<b>1,975</b>	<b>–</b>
<b>Total payables</b>	<b>1,689</b>	<b>–</b>	<b>1,975</b>	<b>–</b>

#### Payables relating to restricted assets

\$ '000	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Externally restricted assets</b>				
Water	63	–	5	–
Payables relating to externally restricted assets	63	–	5	–
<b>Total payables relating to restricted assets</b>	<b>63</b>	<b>–</b>	<b>5</b>	<b>–</b>
<b>Total payables relating to unrestricted assets</b>	<b>1,626</b>	<b>–</b>	<b>1,970</b>	<b>–</b>
<b>Total payables</b>	<b>1,689</b>	<b>–</b>	<b>1,975</b>	<b>–</b>

#### Accounting policy

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	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Grants and contributions received in advance:</b>					
Unexpended capital grants (to construct Council controlled assets)	(i)	1,064	–	622	–
<b>Total grants received in advance</b>		<b>1,064</b>	<b>–</b>	<b>622</b>	<b>–</b>
<b>Total contract liabilities</b>		<b>1,064</b>	<b>–</b>	<b>622</b>	<b>–</b>

#### Notes



## C3-2 Contract Liabilities (continued)

(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.

(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	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Externally restricted assets</b>				
Unspent grants held as contract liabilities (excl. Water & Sewer)	1,064	-	622	-
<b>Contract liabilities relating to externally restricted assets</b>	<b>1,064</b>	<b>-</b>	<b>622</b>	<b>-</b>
<b>Total contract liabilities relating to restricted assets</b>	<b>1,064</b>	<b>-</b>	<b>622</b>	<b>-</b>
<b>Total contract liabilities</b>	<b>1,064</b>	<b>-</b>	<b>622</b>	<b>-</b>

## C3-2 Contract Liabilities (continued)

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

\$ '000	2021	2020
<b>Grants and contributions received in advance:</b>		
Capital grants (to construct Council controlled assets)	622	473
<b>Total revenue recognised that was included in the contract liability balance at the beginning of the period</b>	<b>622</b>	<b>473</b>

### Significant changes in contract liabilities

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

### Accounting policy

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	2021 Current	2021 Non-current	2020 Current	2020 Non-current
Loans – secured <sup>1</sup>	644	4,768	259	1,567
<b>Total borrowings</b>	<b>644</b>	<b>4,768</b>	<b>259</b>	<b>1,567</b>

(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	2021 Current	2021 Non-current	2020 Current	2020 Non-current
<b>Externally restricted assets</b>				
Water	376	3,486	–	–
Borrowings relating to externally restricted assets	376	3,486	–	–
<b>Total borrowings relating to restricted assets</b>	<b>376</b>	<b>3,486</b>	<b>–</b>	<b>–</b>
<b>Total borrowings relating to unrestricted assets</b>	<b>268</b>	<b>1,282</b>	<b>259</b>	<b>1,567</b>
<b>Total borrowings</b>	<b>644</b>	<b>4,768</b>	<b>259</b>	<b>1,567</b>

### Current borrowings not anticipated to be settled within the next twelve months

The following borrowings, even though classified as current, are not expected to be settled in the next 12 months.

### C3-3 Borrowings (continued)

#### Changes in liabilities arising from financing activities

	2020		Non-cash movements				2021
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	1,826	(414)	4,000	–	–	–	5,412
<b>Total liabilities from financing activities</b>	<b>1,826</b>	<b>(414)</b>	<b>4,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5,412</b>

	2019		Non-cash movements				2020
	Opening Balance	Cash flows	Acquisition	Fair value changes	Acquisition due to change in accounting policy	Other non-cash movement	Closing balance
\$ '000							
Loans – secured	994	(168)	1,000	–	–	–	1,826
<b>Total liabilities from financing activities</b>	<b>994</b>	<b>(168)</b>	<b>1,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,826</b>

#### Accounting policy

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	2021	2021	2020	2020
	Current	Non-current	Current	Non-current
Annual leave	896	–	824	–
Long service leave	1,392	159	1,562	118
Other leave	106	–	94	–
ELE on-costs	260	13	188	7
<b>Total employee benefit provisions</b>	<b>2,654</b>	<b>172</b>	<b>2,668</b>	<b>125</b>

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

\$ '000	2021	2020
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	1,610	1,411
	<b>1,610</b>	<b>1,411</b>

### Description of and movements in provisions

\$ '000	ELE provisions				Total
	Annual leave	Long service leave	ELE on-costs	Other employee benefits	
<b>2021</b>					
At beginning of year	824	1,680	195	94	2,793
Additional provisions	72	–	78	12	162
Amounts used (payments)	–	(129)	–	–	(129)
Total ELE provisions at end of year	<b>896</b>	<b>1,551</b>	<b>273</b>	<b>106</b>	<b>2,826</b>
<b>2020</b>					
At beginning of year	794	1,565	–	22	2,381
Additional provisions	324	428	–	89	841
Amounts used (payments)	(294)	(313)	–	(17)	(624)
Other	–	–	195	–	195
Total ELE provisions at end of year	<b>824</b>	<b>1,680</b>	<b>195</b>	<b>94</b>	<b>2,793</b>

### Accounting policy

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)

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### **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	2021 Current	2021 Non-Current	2020 Current	2020 Non-Current
<b>Asset remediation/restoration:</b>				
Asset remediation/restoration (future works)	34	562	34	563
<b>Sub-total – asset remediation/restoration</b>	<b>34</b>	<b>562</b>	<b>34</b>	<b>563</b>
<b>Total provisions</b>	<b>34</b>	<b>562</b>	<b>34</b>	<b>563</b>
<b>Provisions relating to restricted assets</b>				
<b>Total provisions relating to restricted assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total provisions relating to unrestricted assets</b>	<b>34</b>	<b>562</b>	<b>34</b>	<b>563</b>
<b>Total provisions</b>	<b>34</b>	<b>562</b>	<b>34</b>	<b>563</b>

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

The following provisions, even though classified as current, are not expected to be settled in the next 12 months.

### Description of and movements in provisions

\$ '000	Other provisions	
	Asset remediation	Net carrying amount
<b>2021</b>		
At beginning of year	597	597
Unwinding of discount	(2)	(2)
Total other provisions at end of year	<b>595</b>	<b>595</b>
2020		
At beginning of year	381	381
Unwinding of discount	216	216
Total other provisions at end of year	<b>597</b>	<b>597</b>

## C3-5 Provisions (continued)

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### Nature and purpose of provisions

#### Asset remediation

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

#### Accounting policy

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

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#### **Infrastructure, property, plant and equipment revaluation reserve**

The infrastructure, property, plant and equipment 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 2021	Water 2021	Sewer 2021
<b>Income from continuing operations</b>			
Rates and annual charges	6,675	2,116	2,147
User charges and fees	1,439	1,239	68
Interest and investment revenue	210	130	34
Other revenues	412	436	44
Grants and contributions provided for operating purposes	8,181	–	–
Grants and contributions provided for capital purposes	6,119	212	66
Other income	128	–	–
<b>Total income from continuing operations</b>	<b>23,164</b>	<b>4,133</b>	<b>2,359</b>
<b>Expenses from continuing operations</b>			
Employee benefits and on-costs	7,322	464	358
Materials and services	4,828	1,224	940
Borrowing costs	53	24	–
Depreciation, amortisation and impairment of non-financial assets	5,242	690	614
Other expenses	(21)	319	271
Net losses from the disposal of assets	991	149	95
<b>Total expenses from continuing operations</b>	<b>18,415</b>	<b>2,870</b>	<b>2,278</b>
<b>Operating result from continuing operations</b>	<b>4,749</b>	<b>1,263</b>	<b>81</b>
<b>Net operating result for the year</b>	<b>4,749</b>	<b>1,263</b>	<b>81</b>
<b>Net operating result attributable to each council fund</b>	<b>4,749</b>	<b>1,263</b>	<b>81</b>
<b>Net operating result for the year before grants and contributions provided for capital purposes</b>	<b>(1,370)</b>	<b>1,051</b>	<b>15</b>

## D1-2 Statement of Financial Position by fund

\$ '000	General 2021	Water 2021	Sewer 2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	6,799	5,936	1,949
Investments	12,026	14,000	2,000
Receivables	2,361	172	423
Inventories	133	85	12
Other	51	–	–
<b>Total current assets</b>	<b>21,370</b>	<b>20,193</b>	<b>4,384</b>
<b>Non-current assets</b>			
Receivables	–	–	3,263
Infrastructure, property, plant and equipment	264,661	35,638	43,000
<b>Total non-current assets</b>	<b>264,661</b>	<b>35,638</b>	<b>46,263</b>
<b>TOTAL ASSETS</b>	<b>286,031</b>	<b>55,831</b>	<b>50,647</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	1,600	89	–
Contract liabilities	1,064	–	–
Borrowings	361	619	–
Employee benefit provision	2,654	–	–
Provisions	34	–	–
<b>Total current liabilities</b>	<b>5,713</b>	<b>708</b>	<b>–</b>
<b>Non-current liabilities</b>			
Borrowings	2,206	5,825	–
Employee benefit provision	172	–	–
Provisions	562	–	–
<b>Total non-current liabilities</b>	<b>2,940</b>	<b>5,825</b>	<b>–</b>
<b>TOTAL LIABILITIES</b>	<b>8,653</b>	<b>6,533</b>	<b>–</b>
<b>Net assets</b>	<b>277,378</b>	<b>49,298</b>	<b>50,647</b>
<b>EQUITY</b>			
Accumulated surplus	90,487	27,128	10,782
Revaluation reserves	187,227	22,170	39,865
<b>Council equity interest</b>	<b>277,714</b>	<b>49,298</b>	<b>50,647</b>
<b>Total equity</b>	<b>277,714</b>	<b>49,298</b>	<b>50,647</b>

## 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*.

<b>Details of individual internal loans</b>	<b>Loan 395</b>	<b>Loan 390</b>
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)	\$1,000,000	\$2,600,000
Total repaid during year (principal and interest) (\$'000)	NIL	NIL
<b>Principal outstanding at end of year (\$'000)</b>	<b>\$1,000,000</b>	<b>\$2,600,000</b>

## 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 2021	Carrying value 2020	Fair value 2021	Fair value 2020
<b>Financial assets</b>				
<b>Measured at amortised cost</b>				
Cash and cash equivalents	14,684	11,245	14,684	11,245
Receivables	2,956	1,743	2,956	1,743
Investments				
– Debt securities at amortised cost	28,026	27,046	28,026	27,046
<b>Total financial assets</b>	<b>45,666</b>	<b>40,034</b>	<b>45,666</b>	<b>40,034</b>
<b>Financial liabilities</b>				
Payables	1,689	1,975	1,689	1,975
Loans/advances	5,412	1,826	5,412	1,826
<b>Total financial liabilities</b>	<b>7,101</b>	<b>3,801</b>	<b>7,101</b>	<b>3,801</b>

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 Ministerial investment order made subject to S625. 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	2021	2020
<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>		
Impact of a 1% movement in interest rates		
– Equity / Income Statement	280	270
Impact of a 10% movement in price of investments		
– 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	< 1 year overdue	1 - 2 years overdue	2 - 5 years overdue	> 5 years overdue	Total
<b>2021</b>						
Gross carrying amount	–	392	46	13	23	474
2020						
Gross carrying amount	–	487	44	31	8	570

#### 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	0 - 30 days overdue	31 - 60 days overdue	61 - 90 days overdue	> 91 days overdue	Total
<b>2021</b>						
Gross carrying amount	2,148	2	22	181	129	2,482
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>ECL provision</b>	–	–	–	–	–	–
2020						
Gross carrying amount	622	469	5	1	76	1,173
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>ECL provision</b>	–	–	–	–	–	–

## 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	payable in: ≤ 1 Year	1 - 5 Years	> 5 Years	Total cash outflows	Actual carrying values
<b>2021</b>							
Trade/other payables	0.00%	353	1,000	–	–	1,353	1,353
Loans and advances	2.20%	–	644	1,139	3,629	5,412	5,412
<b>Total financial liabilities</b>		<b>353</b>	<b>1,644</b>	<b>1,139</b>	<b>3,629</b>	<b>6,765</b>	<b>6,765</b>
<b>2020</b>							
Trade/other payables	0.00%	273	1,396	–	–	1,669	1,669
Loans and advances	3.29%	–	258	1,157	411	1,826	1,826
<b>Total financial liabilities</b>		<b>273</b>	<b>1,654</b>	<b>1,157</b>	<b>411</b>	<b>3,495</b>	<b>3,495</b>

### 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	
		2021	2020	2021	2020	2021	2020	2021	2020
<b>Recurring fair value measurements</b>									
<b>Infrastructure, property, plant and equipment</b> <span style="float: right;">C1-6</span>									
Plant and equipment		30/06/21	30/06/20	–	–	3,612	3,511	3,612	3,511
Office equipment		30/06/21	30/06/20	–	–	99	97	99	97
Operational land		30/06/21	30/06/20	–	–	6,424	7,264	6,424	7,264
Community land		30/06/21	30/06/20	–	–	1,026	283	1,026	283
Crown Land		30/06/21	30/06/20	–	–	2,396	2,775	2,396	2,775
Land under roads (post 30/06/08)		30/06/21	30/06/20	–	–	109	109	109	109
Land improvements – depreciable		30/06/14	30/06/14	–	–	501	555	501	555
Buildings – non-specialised		30/06/21	30/06/20	–	–	644	672	644	672
Buildings – specialised		30/06/21	30/06/20	–	–	32,344	31,652	32,344	31,652
Roads		30/06/21	30/06/19	–	–	150,706	114,051	150,706	114,051
Bridges		30/06/21	30/06/19	–	–	7,003	3,308	7,003	3,308
Footpaths		30/06/21	30/06/19	–	–	3,827	3,495	3,827	3,495
Bulk earthworks		30/06/21	30/06/19	–	–	12,195	3,431	12,195	3,431
Stormwater drainage		30/06/21	30/06/19	–	–	19,986	18,265	19,986	18,265
Water supply network		30/06/21	30/06/20	–	–	34,185	45,663	34,185	45,663
Sewer network		30/06/21	30/06/20	–	–	41,536	44,923	41,536	44,923
Swimming pools		30/06/21	30/06/20	–	–	1,936	1,970	1,936	1,970
Open Space		30/06/21	30/06/20	–	–	7,757	12	7,757	12
Aerodrome		30/06/21	30/06/20	–	–	6,400	–	6,400	–
Heritage collections		30/06/21	30/06/20	–	–	68	7,227	68	7,227
Library books		30/06/18	30/06/18	–	–	126	69	126	69
Other assets		30/06/21	30/06/20	–	–	3,101	141	3,101	141
Tip assets		30/06/21	30/06/20	–	–	342	9,361	342	9,361
Quarry assets		30/06/21	30/06/20	–	–	8	356	8	356
<b>Total infrastructure, property, plant and equipment</b>				<b>–</b>	<b>–</b>	<b>336,331</b>	<b>299,190</b>	<b>336,331</b>	<b>299,190</b>

### 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.

There were no transfers in or out of level 1 and level 2 fair valuation hierarchy



## E2-1 Fair value measurement (continued)

### Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. 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, as well as input from APV Valuers and Asset Management Pty Ltd.

**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.

**Land Improvements** - depreciable: Car parks, netball and tennis courts, fences etc.

Valuation technique – “Cost approach”

Inputs used (Level 3) –, dimensions, specifications. (Level 3) – Unit rates, 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 to no longer be available.

Council’s Land Improvements were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

## E2-1 Fair value measurement (continued)

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### **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.

### **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

## E2-1 Fair value measurement (continued)

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.

**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 at depreciated historical cost, and remediation costs are estimated in House by Mr Matthew Clarke, Director of Technical Services, 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 of Technical Services 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
<b>Infrastructure, property, plant and equipment</b>		
Plant & Equipment	Cost Approach	<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Office Equipment	Cost Approach	<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Aerodrome	Cost Approach	<ul style="list-style-type: none"> <li>• Gross Replacement Cost</li> <li>• Remaining Useful Life</li> </ul>
Operational Land	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>
Community Land	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> </ul>
Land under Roads (post 30/06/08)	Market Approach	<ul style="list-style-type: none"> <li>• Price per square metre, Land area, zoning, geographical location, sales of comparable land</li> <li>• Alternate Uses</li> </ul>
Land Improvements - Depreciable	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Buildings – Non Specialised	Market Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Buildings - Specialised	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Roads	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Bridges	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Footpaths	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Bulk Earthworks	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Stormwater Drainage	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Water Supply Network	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>
Sewer Network	Cost Approach	<ul style="list-style-type: none"> <li>• Unit Rates</li> <li>• Asset Condition</li> <li>• Useful Life</li> </ul>

## E2-1 Fair value measurement (continued)

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

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

\$ '000	Operational Land		Community Land		Crown Land		Depreciable land improvements	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>Opening balance</b>	<b>7,264</b>	9,276	<b>283</b>	271	<b>2,775</b>	–	<b>555</b>	819
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	(1,040)	(2,489)	743	(25)	297	2,777	–	(210)
Purchases (GBV)	495	–	–	–	–	–	–	–
Depreciation and impairment	–	–	–	–	–	–	(54)	(54)
Revaluation	(295)	477	–	37	(676)	(2)	–	–
<b>Closing balance</b>	<b>6,424</b>	7,264	<b>1,026</b>	283	<b>2,396</b>	2,775	<b>501</b>	555

\$ '000	Land under roads		Buildings non-specialised		Building specialised		Plant and equipment	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>Opening balance</b>	<b>109</b>	234	<b>672</b>	628	<b>31,652</b>	29,128	<b>3,511</b>	3,011
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	–	–	–	(628)	–	645	(1)	–
Purchases (GBV)	–	–	–	–	1,476	3,012	1,059	1,543
Disposals (WDV)	–	–	–	–	(349)	(186)	(46)	(224)
Depreciation and impairment	–	–	(11)	–	(638)	(573)	(911)	(819)
Revaluation	–	(125)	(17)	672	203	(374)	–	–
<b>Closing balance</b>	<b>109</b>	109	<b>644</b>	672	<b>32,344</b>	31,652	<b>3,612</b>	3,511

## E2-1 Fair value measurement (continued)

\$ '000	Office equipment		Roads		Bridges		Footpaths	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>Opening balance</b>	<b>97</b>	96	<b>114,051</b>	113,101	<b>3,308</b>	3,419	<b>3,495</b>	3,384
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	(1)	–	(1)	(13)	(1)	(4)	–	–
Purchases (GBV)	26	22	2,136	4,380	–	–	226	256
Disposals (WDV)	–	–	(514)	(776)	–	–	(17)	(71)
Depreciation and impairment	(23)	(21)	(2,615)	(2,641)	(108)	(107)	(74)	(74)
Revaluation	–	–	37,649	–	3,804	–	197	–
<b>Closing balance</b>	<b>99</b>	97	<b>150,706</b>	114,051	<b>7,003</b>	3,308	<b>3,827</b>	3,495

\$ '000	Bulk earth		Stormwater drainage		Water supply network		Sewerage network	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>Opening balance</b>	<b>3,431</b>	3,308	<b>18,265</b>	18,288	<b>45,663</b>	27,319	<b>44,923</b>	18,769
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	–	–	1	(52)	1	–	–	–
Purchases (GBV)	–	123	98	361	1,874	280	104	285
Disposals (WDV)	–	–	–	(82)	(149)	–	(95)	(85)
Depreciation and impairment	–	–	(242)	(250)	(673)	(681)	(601)	(610)
Revaluation	8,764	–	1,864	–	(12,531)	18,745	(2,795)	26,564
<b>Closing balance</b>	<b>12,195</b>	3,431	<b>19,986</b>	18,265	<b>34,185</b>	45,663	<b>41,536</b>	44,923

## E2-1 Fair value measurement (continued)

\$ '000	Swimming pools		Heritage collections		Library books		Other assets	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>Opening balance</b>	<b>1,970</b>	1,540	<b>68</b>	67	<b>141</b>	158	<b>16,588</b>	8,237
<b>Total gains or losses for the period</b>								
<b>Other movements</b>								
Transfers from/(to) another asset class	(1)	2	1	–	(1)	–	(6,337)	(2)
Purchases (GBV)	–	–	–	–	30	27	1,869	1,258
Disposals (WDV)	–	–	–	–	(20)	(17)	(569)	–
Depreciation and impairment	(47)	(65)	(1)	(1)	(24)	(27)	(401)	(285)
Revaluation	14	493	–	2	–	–	(292)	7,380
<b>Closing balance</b>	<b>1,936</b>	1,970	<b>68</b>	68	<b>126</b>	141	<b>10,858</b>	16,588

\$ '000	Tip and quarry assets		Aerodrome		Total	
	2021	2020	2021	2020	2021	2020
<b>Opening balance</b>	<b>369</b>	369	–	–	<b>299,190</b>	<b>241,422</b>
Transfers from/(to) another asset class	–	–	6,338	–	(2)	1
Purchases (GBV)	–	–	–	–	9,393	11,547
Disposals (WDV)	–	–	–	–	(1,759)	(1,441)
Depreciation and impairment	(17)	(17)	(106)	–	(6,546)	(6,225)
Revaluation	(2)	17	168	–	36,055	53,886
<b>Closing balance</b>	<b>350</b>	369	<b>6,400</b>	–	<b>336,331</b>	<b>299,190</b>

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

There were no FV hierarchy transfer into or out of level 3.

### 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 7% of salaries for the year ending 30 June 2021 (increasing to 7.5% 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 additional contributions of \$40 million per annum from 1 July 2019 to 30 June 2021, apportioned according to each employer's share of the accrued liabilities as at 30 June 2019. 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 2021 was \$128,790.30. The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA as at 30 June 2020.



## E3-1 Contingencies (continued)

Council's expected contribution to the plan for the next annual reporting period is \$117,580.80.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2021 is:

Employer reserves only *	\$millions	Asset Coverage
Assets	2,620.5	
Past Service Liabilities	2,445.6	107.2%
Vested Benefits	2,468.7	106.2%

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

The share of this deficit that is broadly attributed to Council is estimated to be in the order of 0.16% as at 30 June 2021.

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	5.75% per annum
Salary inflation *	3.5% per annum
Increase in CPI	2.5% per annum

\* Plus promotional increases

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.

### (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.

## 2. Other liabilities

### (i) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

## E3-1 Contingencies (continued)

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Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

### **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	2021	2020
<b>Compensation:</b>		
Short-term benefits	629	930
Post-employment benefits	66	108
<b>Total</b>	<b>695</b>	<b>1,038</b>

#### 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	2021	2020
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	27	27
Councillors' fees	97	94
Other Councillors' expenses (including Mayor)	41	98
<b>Total</b>	<b>165</b>	<b>219</b>

## F2 Other relationships

### F2-1 Audit fees

\$ '000	2021	2020
<p>During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms</p> <p><b>Auditors of the Council - NSW Auditor-General:</b></p>		
<b>(i) Audit and other assurance services</b>		
Audit and review of financial statements	65	94
<b>Remuneration for audit and other assurance services</b>	<b>65</b>	<b>94</b>
<b>Total Auditor-General remuneration</b>	<b>65</b>	<b>94</b>
<b>Non NSW Auditor-General audit firms</b>		
<b>Total audit fees</b>	<b>65</b>	<b>94</b>

## G Other matters

### G1-1 Statement of Cash Flows information

#### Reconciliation of net operating result to cash provided from operating activities

\$ '000	2021	2020
<b>Net operating result from Income Statement</b>	<b>6,093</b>	4,354
<b>Adjust for non-cash items:</b>		
Depreciation and amortisation	<b>6,546</b>	6,225
Net losses/(gains) on disposal of assets	<b>1,235</b>	558
Adoption of AASB 15/1058	-	(473)
Unwinding of discount rates on reinstatement provisions	-	216
<b>+/- Movement in operating assets and liabilities and other cash items:</b>		
Decrease/(increase) in receivables	<b>(1,213)</b>	10
Decrease/(increase) in inventories	<b>39</b>	(79)
Decrease/(increase) in other current assets	-	(14)
Increase/(decrease) in payables	<b>81</b>	210
Increase/(decrease) in other accrued expenses payable	<b>47</b>	(89)
Increase/(decrease) in other liabilities	<b>110</b>	258
Increase/(decrease) in contract liabilities	<b>442</b>	622
Increase/(decrease) in provision for employee benefits	<b>33</b>	412
Increase/(decrease) in other provisions	<b>(1)</b>	-
<b>Net cash provided from/(used in) operating activities from the Statement of Cash Flows</b>	<b>13,412</b>	12,210

## G2-1 Commitments

### Capital commitments (exclusive of GST)

\$ '000	2021	2020
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
<b>Property, plant and equipment</b>		
Plant and equipment	45	1,078
Roadworks	155	81
Sewer Infrastructure	301	133
Water infrastructure	10,604	559
Economic Development	1,250	–
Land & Buildings	677	–
<b>Total commitments</b>	<b>13,032</b>	<b>1,851</b>
<b>These expenditures are payable as follows:</b>		
Within the next year	13,032	1,851
<b>Total payable</b>	<b>13,032</b>	<b>1,851</b>
<b>Sources for funding of capital commitments:</b>		
Unrestricted general funds	654	41
Future grants and contributions	794	40
Externally restricted reserves	11,526	692
Internally restricted reserves	58	1,078
<b>Total sources of funding</b>	<b>13,032</b>	<b>1,851</b>

### G3-1 Events occurring after the reporting date

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Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.



## G4 Changes from prior year statements

### G4-1 Changes in accounting policy

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#### Voluntary changes in accounting policies

##### **Nature of changes in accounting policies**

Council made no changes in accounting policy during the year 30 June 2021.

### G4-2 Changes in accounting estimates

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##### **Nature and effect of changes in accounting estimates on current year**

Council made no changes to accounting estimates during the year ending 30 June 2021.

## G5 Statement of developer contributions as at 30 June 2021

### G5-1 Summary of developer contributions

\$ '000	Opening balance at 1 July 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
S7.11 not under plans	132	31	-	-	-	-	163	-
S64 contributions	468	216	-	-	-	-	684	-
<b>Total contributions</b>	<b>600</b>	<b>247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>847</b>	<b>-</b>

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 2020	Contributions received during the year		Interest and investment income earned	Amounts expended	Internal borrowings	Held as restricted asset at 30 June 2021	Cumulative balance of internal borrowings (to)/from
		Cash	Non-cash					
<b>CONTRIBUTIONS NOT UNDER A PLAN</b>								
Drainage	34	27	-	-	-	-	61	-
Parking	16	3	-	-	-	-	19	-
Open space	82	1	-	-	-	-	83	-
<b>Total</b>	<b>132</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163</b>	<b>-</b>

### G5-3 S64 contributions

#### S64 contributions

Water	440	212	-	-	-	-	652	-
Sewer	28	4	-	-	-	-	32	-
<b>Total</b>	<b>468</b>	<b>216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>684</b>	<b>-</b>

## G6 Statement of performance measures

### G6-1 Statement of performance measures – consolidated results

\$ '000	Amounts 2021	Indicator 2021	Indicators 2020      2019		Benchmark
<b>1. Operating performance ratio</b>					
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>936</b>	<b>4.02%</b>	5.64%	5.59%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>	<b>23,259</b>				
<b>2. Own source operating revenue ratio</b>					
Total continuing operating revenue excluding all grants and contributions <sup>1,3</sup>	<b>15,078</b>	<b>50.84%</b>	56.76%	59.29%	> 60.00%
Total continuing operating revenue <sup>1</sup>	<b>29,656</b>				
<b>3. Unrestricted current ratio</b>					
Current assets less all external restrictions	<b>14,883</b>	<b>5.01x</b>	4.33x	6.79x	> 1.50x
Current liabilities less specific purpose liabilities	<b>2,972</b>				
<b>4. Debt service cover ratio</b>					
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>7,559</b>	<b>15.40x</b>	18.29x	35.07x	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<b>491</b>				
<b>5. Rates and annual charges outstanding percentage <sup>3</sup></b>					
Rates and annual charges outstanding <sup>3</sup>	<b>474</b>	<b>4.11%</b>	5.07%	5.84%	< 10.00%
Rates and annual charges collectable	<b>11,537</b>				
<b>6. Cash expense cover ratio</b>					
Current year's cash and cash equivalents plus all term deposits	<b>42,710</b>	<b>25.87</b>	27.88	29.32	> 3.00
Monthly payments from cash flow of operating and financing activities	<b>1,651</b>	<b>mths</b>	mths	mths	mths

(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

(3) These ratios have had the pensioner subsidies removed from the 2018/19 amounts due to changes in the 2019/20 Accounting Code. This change is to ensure comparatives remain consistent.

## G6-2 Statement of performance measures by fund

\$ '000	General Indicators <sup>3</sup>		Water Indicators		Sewer Indicators		Benchmark
	2021	2020	2021	2020	2021	2020	
<b>1. Operating performance ratio</b>							
Total continuing operating revenue excluding capital grants and contributions less operating expenses <sup>1,2</sup>	<b>(2.61)%</b>	1.61%	<b>30.60%</b>	26.67%	<b>7.85%</b>	(3.28)%	> 0.00%
Total continuing operating revenue excluding capital grants and contributions <sup>1</sup>							
<b>2. Own source operating revenue ratio</b>							
Total continuing operating revenue excluding capital grants and contributions <sup>1,3</sup>	<b>38.27%</b>	43.47%	<b>94.87%</b>	97.32%	<b>97.20%</b>	99.24%	> 60.00%
Total continuing operating revenue <sup>1</sup>							
<b>3. Unrestricted current ratio</b>							
Current assets less all external restrictions	<b>4.14x</b>	4.33x	<b>(1.73)x</b>	86.40x	∞	∞	> 1.50x
Current liabilities less specific purpose liabilities							
<b>4. Debt service cover ratio</b>							
Operating result before capital excluding interest and depreciation/impairment/amortisation <sup>1</sup>	<b>15.57x</b>	13.02x	<b>10.69x</b>	164.09x	∞	∞	> 2.00x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)							
<b>5. Rates and annual charges outstanding percentage <sup>3</sup></b>							
Rates and annual charges outstanding	<b>3.11%</b>	3.75%	<b>7.35%</b>	9.83%	<b>3.83%</b>	4.27%	< 10.00%
Rates and annual charges collectable							
<b>6. Cash expense cover ratio</b>							
Current year's cash and cash equivalents plus all term deposits	<b>16.32 mths</b>	20.95 mths	<b>71.78 mths</b>	47.11 mths	<b>17.98 mths</b>	35.79 mths	> 3.00 mths
Monthly payments from cash flow of operating and financing activities							

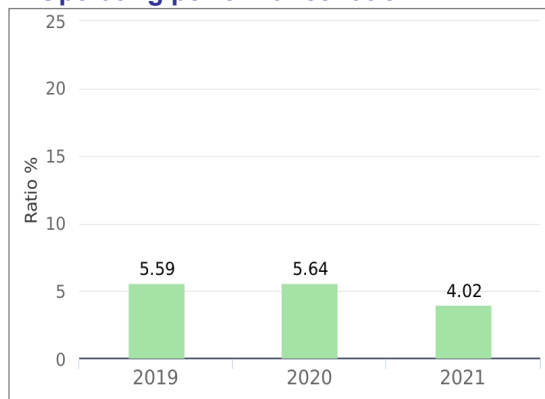
(1) - (2) Refer to Notes at Note G6-1 above.

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

## H Additional Council disclosures (unaudited)

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

#### 1. Operating performance ratio



#### Purpose of operating performance ratio

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

#### Commentary on 2020/21 result

2020/21 ratio 4.02%

The operating performance ratio has seen a slight decrease to 4.02% (2019: 5.60%) due to an increase in depreciation expenses after a comprehensive revaluation of Councils Water and Sewer Assets in the 2020 Financial Year, as Council continues to have its Assets comprehensively revalued increases in Depreciation Expenses are expected to continue.

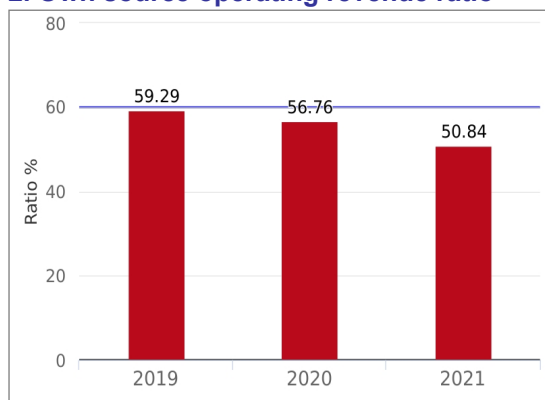
Benchmark: — > 0.00%

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 2020/21 result

2020/21 ratio 50.84%

The own source operating revenue ratio decreased to 50.84% (2019: 56.76%) due to the increase in grant funding.

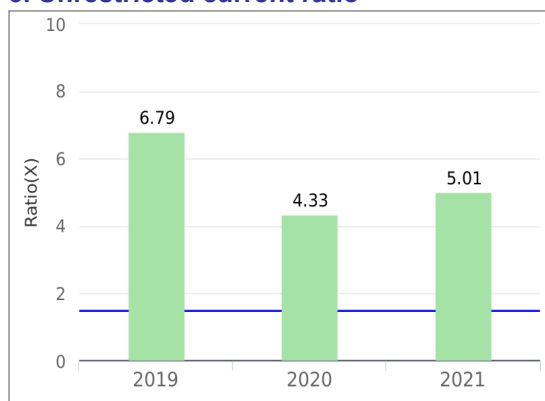
Benchmark: — > 60.00%

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

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

#### Commentary on 2020/21 result

2020/21 ratio 5.01x

The unrestricted current ratio has seen a slight increase in 2021 due to decrease in externally restricted cash, cash equivalents and investments.

Benchmark: — > 1.50x

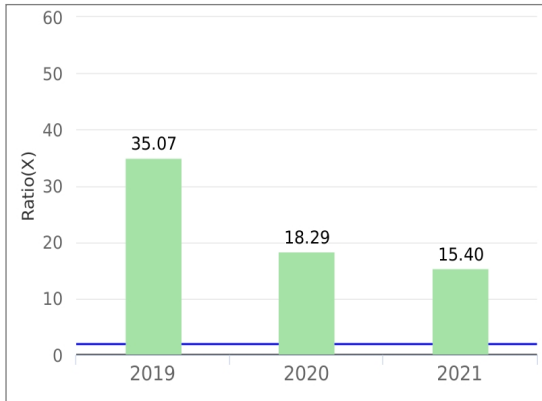
Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

# 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 2020/21 result**

**2020/21 ratio 15.40x**

The debt service cover ratio has decreased to 15.39% (2019: 18.29%) due to the drawdown of loans this financial year to fund large scale Council projects.

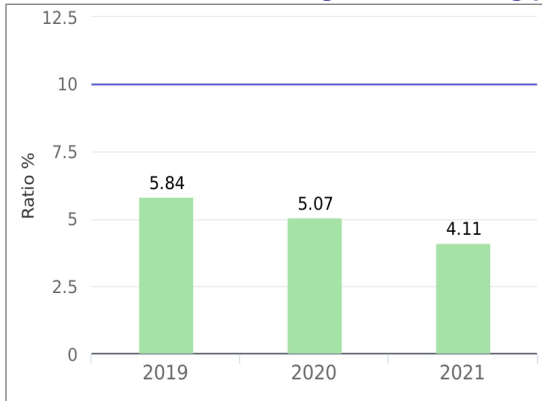
Benchmark: — > 2.00x

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 2020/21 result**

**2020/21 ratio 4.11%**

The rates and annual charges outstanding percentage of 4.11% has decreased from the prior year (2019: 5.07%) due to a successful year of collections.

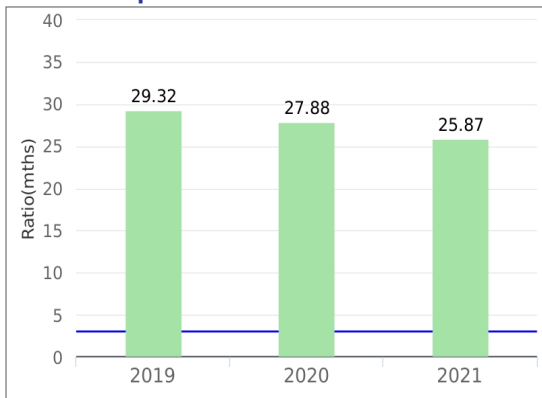
Benchmark: — < 10.00%

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 2020/21 result**

**2020/21 ratio 25.87 mths**

Council's cash expenses cover ratio has decreased slightly to 25.87% (2019: 27.88%). However, Council remains in a strong position.

Benchmark: — > 3.00mths

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 the 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 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes comprising a summary of significant accounting policies 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 2021, 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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2021 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](http://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 B-5 Performance against budget
- 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.



Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2021  
SYDNEY

Cr Matthew Hannan  
Mayor  
Berrigan Shire Council  
56 Chanter Street  
BERRIGAN NSW 2712

Contact: Michael Kharzoo  
Phone no: (02) 9275 7188  
Our ref: D2122944/1692

29 October 2021

Dear Mayor

**Report on the Conduct of the Audit  
for the year ended 30 June 2021  
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 2021 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 2021 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.

## **SIGNIFICANT AUDIT ISSUES AND OBSERVATIONS**

I identified the following significant audit issues and observations during my audit of the Council's financial statements. These issues and observations were addressed as part of my audit.

### **Rural fire-fighting equipment not recognised in the financial statements**





Council did not record rural fire-fighting equipment in the financial statements.

Rural fire fighting equipment, specifically the red fleet vehicles, is controlled by the Council and should be recognised in their financial statements. This is supported by the requirements of the *Rural Fires Act 1997* and service agreements between councils and the RFS.

The Department of Planning, Industry and Environment (inclusive of the Office of Local Government) confirmed in the 'Report on Local Government 2020' (tabled in Parliament on 27 May 2021) their view that rural firefighting equipment is not controlled by the NSW Rural Fire Service.

## INCOME STATEMENT

### Operating result

	2021	2020	Variance
	\$m	\$m	%
Rates and annual charges revenue	10.9	10.6	 2.8
Grants and contributions revenue	14.6	11.5	 27.0
Operating result from continuing operations	6.1	4.4	 38.6
Net operating result before capital grants and contributions	(0.3)	0.7	 142.9

The Council's operating result from continuing operations (\$6.1 million surplus including depreciation and amortisation expense of \$6.5 million) was \$1.7 million higher than the 2019–20 result. This is as a result of \$3.1m increase in grants and contributions offset by an increase in employee benefits and on-costs expenses and an increase in net losses from the disposal of assets.

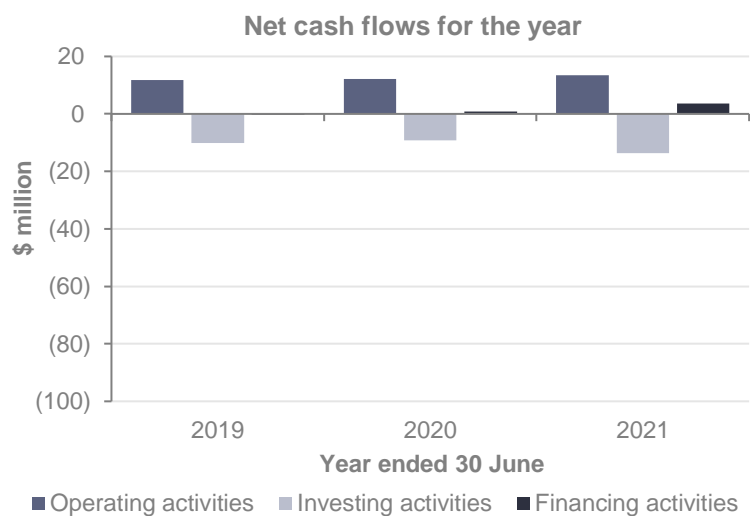
The net operating result before capital grants and contributions (\$0.3 million deficit) was \$1 million lower than the 2019–20 result. This is mainly due to \$0.5 million increase in employee benefits and on-costs and \$0.7 million increase in net losses from the disposal of assets. Rates and annual charges revenue (\$10.9 million) increased by \$0.3 million (2.8 per cent) in 2020–21 due to Council's 2.6% rate peg increase in 2020-21 for general rates.

Grants and contributions revenue (\$14.6 million) increased by \$3.1 million (27 per cent) in 2020–21 due to:

- Increase of \$0.7 million of economic development capital grants received in 2020–21
- Increase of \$1.8 million of transport capital grants received during the 2020-21 year

## STATEMENT OF CASH FLOWS

- Council's cash and cash equivalents was \$14.7 million at 30 June 2021 (\$11.2 million at 30 June 2020). There was a net increase in cash and cash equivalents of \$3.5 million during 2020-21 financial year.
- Net cash provided by operating activities has increased by \$1.2 million. This is mainly due to the increase in cash receipts from other grants and contributions of \$2 million.
- Net cash used in investing activities has increased by \$4.4 million, which is driven by the increase in the acquisition of IPP&E of \$1.8 million and an increase of \$1 million in acquisition of term deposits.



## FINANCIAL POSITION

### Cash and investments

Cash and investments	2021	2020	Commentary
	\$m	\$m	
<b>Total cash, cash equivalents and investments</b>	<b>42.7</b>	<b>38.3</b>	<ul style="list-style-type: none"> <li>• Externally restricted cash and investments are restricted in their use by externally imposed requirements. This has increased by \$6.4m from in 2020-21 mainly related to water fund restrictions.</li> <li>• Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect identified programs of works and any forward plans identified by Council. This has reduced by \$1 million due to a reduction in the capital works reserve.</li> <li>• Unrestricted cash and investments are available to provide liquidity for day-to-day operations of the Council. This has decreased by \$1 million in 2020-21.</li> </ul>
Restricted cash and investments:			
• External restrictions	30.7	24.7	
• Internal restrictions	7.4	5.6	
• Unrestricted	7.0	8.0	

### Debt

Council borrowings have increased by \$3.6m driven by additional drawdowns of \$4 million during 2020-2021.

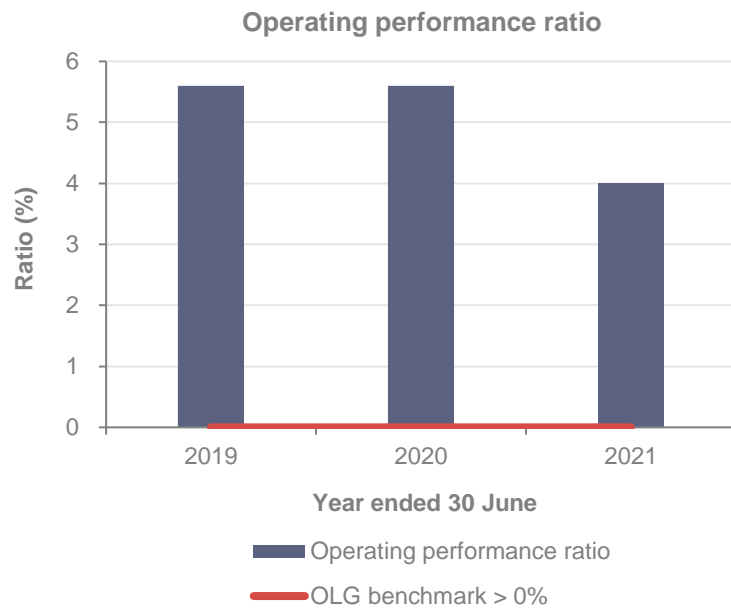
# PERFORMANCE

## 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, Industry and Environment.

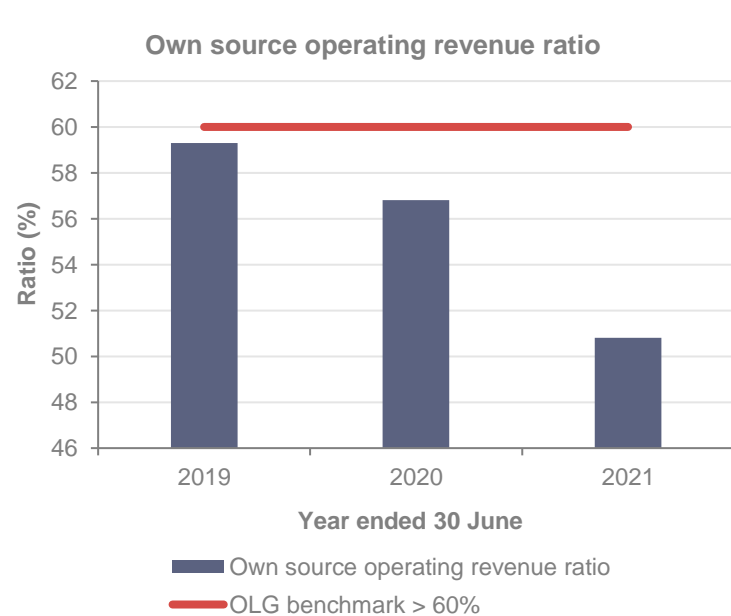
### Operating performance ratio

- 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.
- The Council exceeded the OLG benchmark for the current reporting period.
- The operating performance ratio of 4.02 per cent shows Council's ability to consistently exceed the nominated benchmark.



### Own source operating revenue ratio

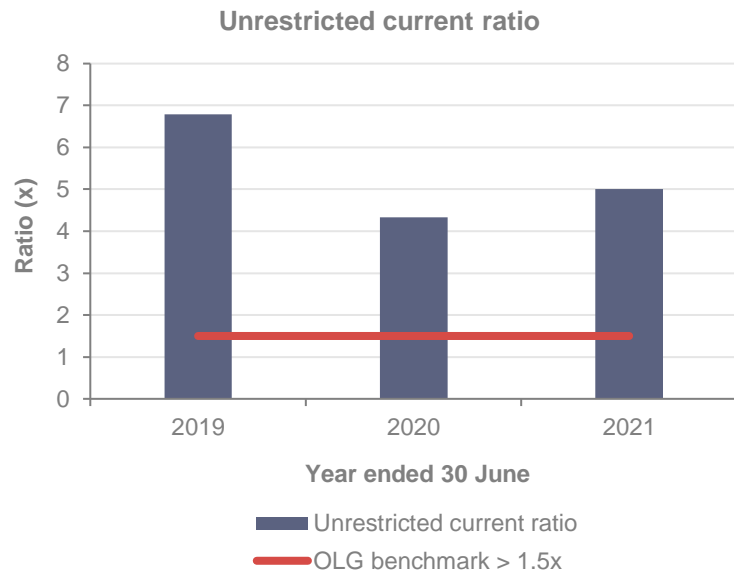
- The 'own source operating revenue ratio' measures council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent.
- The Council did not meet the OLG benchmark for the current reporting period.
- This indicates that the Council is more reliant on external funding sources, such as grants and contributions. The own source operating revenue ratio of 50.8 per cent (2019-20: 56.8 per cent) has decreased as Council received more funding from grants and transport based



capital grants in the current year.

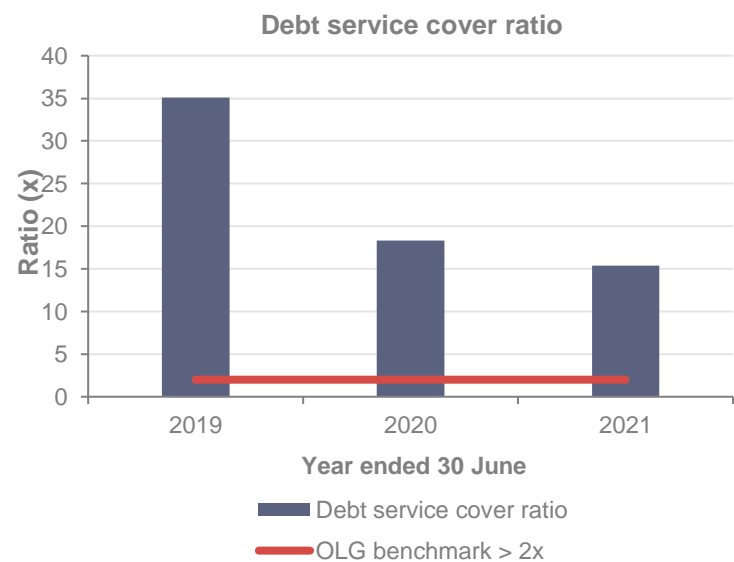
### Unrestricted current ratio

- 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.
- The Council exceeded the OLG benchmark for the current reporting period.
- The Council's liquidity ratio of 5.01 times is greater than the industry benchmark minimum of greater than 1.5 times. This indicates that the Council has sufficient liquidity to meet its current liabilities as and when they fall due.



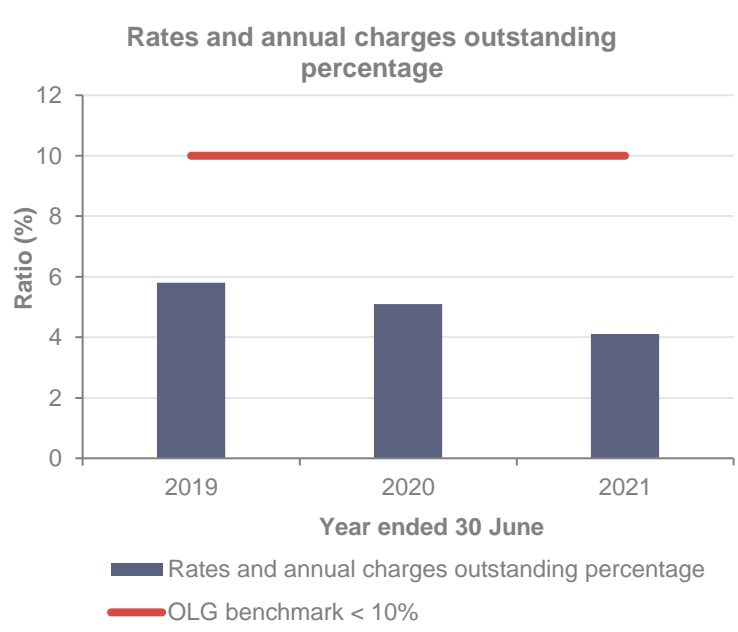
### Debt service cover ratio

- 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.
- The Council's debt service cover ratio of 15.4 times is greater than the industry benchmark of greater than 2 times. This indicates that the Council has sufficient operating revenue to service its debt.
- This ratio has decreased compared to 2019-20, due to additional borrowings in 2020-21.



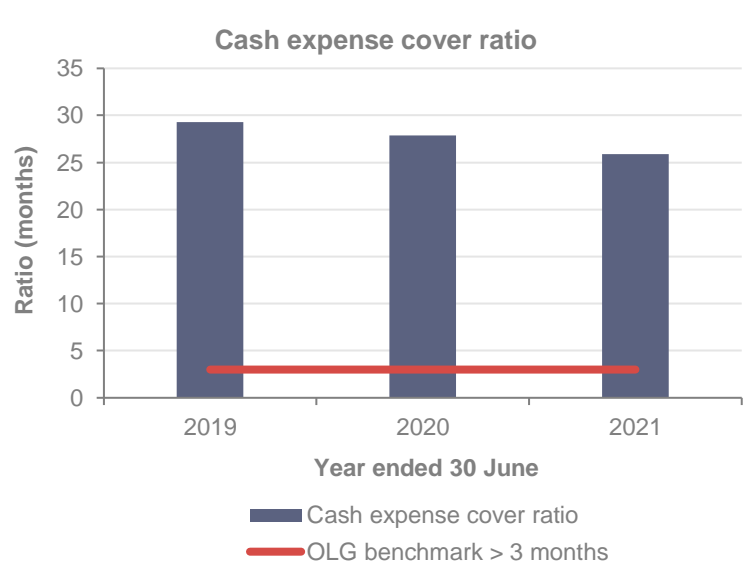
## Rates and annual charges outstanding percentage

- 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.
- The Council's rates and annual charges outstanding ratio of 4.11 per cent is within the industry benchmark of less than 10 per cent for regional and rural councils and is a reflection of the sound debt recovery procedures at the Council.



## Cash expense cover ratio

- 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.
- The Council's cash expense cover ratio was 25.9 months, which is above the industry benchmark of greater than 3 months. This indicates that Council had the capacity to cover 25.9 months of operating cash expenditure without additional cash inflows as at 30 June 2021.



## Infrastructure, property, plant and equipment renewals

The Council renewed \$7.7 million of assets in the 2020-21 financial year, which is consistent with the renewal level from the 2019-20 financial year. The 2020-21 renewals consisted of:

- \$2.1 million for roads;
- \$1.9 million for capital work in progress;
- \$1.8 million for the water supply network; and
- \$1.3 million for other open space/recreational asset renewal.

## OTHER MATTERS

### Impact of new accounting standards

#### AASB 1059 'Service Concession Arrangements: Grantors'

The Council adopted the new accounting standard AASB 1059 'Service Concession Arrangements: Grantors' for the first time in its 2020–21 financial statements.

AASB 1059 provides guidance for public sector entities (grantors) who enter into service concession arrangements with private sector operators for the delivery of public services.

AASB 1059 applies to arrangements involving an operator providing public services related to a service concession asset on behalf of a public sector grantor for a specified period of time and managing at least some of those services. Common examples include roads, prisons, hospitals, water distribution facilities and energy supply.

When AASB 1059 applies, the grantor recognises the service concession asset at current replacement cost when the grantor obtains control of the asset and recognises a corresponding financial liability or unearned revenue or a combination of both.

The Council does not have any service concession arrangements that fall under AASB 1059.

### Legislative compliance

My audit procedures did not identify any instances of non-compliance with legislative requirements 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.



Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

cc: Ms Tahlia Fry, Finance Manager  
Mr Matthew Hansen, Director Corporate Services  
Ms Karina Ewer, Chief Executive Officer  
Ms Kiersten Fishburn, Secretary of the Department of Planning, Industry and Environment



# Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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*"Making an even better Berrigan Shire"*



# Berrigan Shire Council

## Special Purpose Financial Statements

for the year ended 30 June 2021

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<b>Auditor's Report on Special Purpose Financial Statements</b>	<b>10</b>

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### 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 2021

### Statement by Councillors and Management

---

#### 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, and
- accord with Council's accounting and other records.
- 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 20 October 2021.



Matthew Hannan

Mayor

20 October 2021



Daryll Morris

Councillor

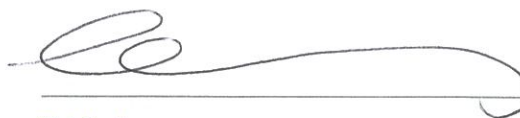
20 October 2021



Karina Ewer

Chief Executive Officer

20 October 2021



Tahlia Fry

Responsible Accounting Officer

20 October 2021

## Berrigan Shire Council

### Income Statement of water supply business activity

for the year ended 30 June 2021

\$ '000	2021	2020
<b>Income from continuing operations</b>		
Access charges	2,116	2,028
User charges	1,161	1,199
Fees	78	64
Interest	130	102
Other income	436	716
<b>Total income from continuing operations</b>	<b>3,921</b>	<b>4,109</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	464	481
Borrowing costs	24	–
Materials and services	1,224	1,403
Depreciation, amortisation and impairment	690	709
Water purchase charges	120	144
Net losses from the disposal of assets	149	–
Other expenses	199	276
<b>Total expenses from continuing operations</b>	<b>2,870</b>	<b>3,013</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>1,051</b>	<b>1,096</b>
Grants and contributions provided for capital purposes	212	113
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>1,263</b>	<b>1,209</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>1,263</b>	<b>1,209</b>
Less: corporate taxation equivalent [based on result before capital]	(273)	(301)
<b>Surplus (deficit) after tax</b>	<b>990</b>	<b>908</b>
<b>Plus accumulated surplus</b>	<b>25,865</b>	<b>24,656</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Corporate taxation equivalent	273	301
<b>Closing accumulated surplus</b>	<b>27,128</b>	<b>25,865</b>
<b>Return on capital %</b>	<b>3.0%</b>	<b>2.3%</b>
<b>Subsidy from Council</b>	<b>–</b>	<b>–</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	990	908
Less: capital grants and contributions (excluding developer contributions)	(212)	(113)
<b>Surplus for dividend calculation purposes</b>	<b>778</b>	<b>795</b>
<b>Potential dividend calculated from surplus</b>	<b>389</b>	<b>398</b>

## Berrigan Shire Council

### Income Statement of sewerage business activity

for the year ended 30 June 2021

\$ '000	2021	2020
<b>Income from continuing operations</b>		
Access charges	2,147	2,062
User charges	4	12
Fees	64	58
Interest	34	49
Other income	44	44
<b>Total income from continuing operations</b>	<b>2,293</b>	<b>2,225</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	358	357
Materials and services	940	1,032
Depreciation, amortisation and impairment	614	660
Net losses from the disposal of assets	95	85
Calculated taxation equivalents	8	12
Other expenses	263	249
<b>Total expenses from continuing operations</b>	<b>2,278</b>	<b>2,395</b>
<b>Surplus (deficit) from continuing operations before capital amounts</b>	<b>15</b>	<b>(170)</b>
Grants and contributions provided for capital purposes	66	17
<b>Surplus (deficit) from continuing operations after capital amounts</b>	<b>81</b>	<b>(153)</b>
<b>Surplus (deficit) from all operations before tax</b>	<b>81</b>	<b>(153)</b>
Less: corporate taxation equivalent [based on result before capital]	(4)	–
<b>Surplus (deficit) after tax</b>	<b>77</b>	<b>(153)</b>
<b>Plus accumulated surplus</b>	<b>10,693</b>	<b>10,834</b>
<b>Plus adjustments for amounts unpaid:</b>		
– Taxation equivalent payments	8	12
– Corporate taxation equivalent	4	–
<b>Less:</b>		
<b>Closing accumulated surplus</b>	<b>10,782</b>	<b>10,693</b>
<b>Return on capital %</b>	<b>0.0%</b>	<b>(0.4)%</b>
<b>Subsidy from Council</b>	<b>626</b>	<b>576</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	77	(153)
Less: capital grants and contributions (excluding developer contributions)	(66)	(17)
<b>Surplus for dividend calculation purposes</b>	<b>11</b>	<b>–</b>
<b>Potential dividend calculated from surplus</b>	<b>6</b>	<b>–</b>

## Berrigan Shire Council

### Statement of Financial Position of water supply business activity

as at 30 June 2021

\$ '000	2021	2020
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	5,936	7,829
Investments	14,000	4,000
Receivables	172	221
Inventories	85	109
<b>Total current assets</b>	<b>20,193</b>	<b>12,159</b>
<b>Non-current assets</b>		
Infrastructure, property, plant and equipment	35,638	48,412
<b>Total non-current assets</b>	<b>35,638</b>	<b>48,412</b>
<b>Total assets</b>	<b>55,831</b>	<b>60,571</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Payables	89	5
Borrowings	619	–
<b>Total current liabilities</b>	<b>708</b>	<b>5</b>
<b>Non-current liabilities</b>		
Borrowings	5,825	–
<b>Total non-current liabilities</b>	<b>5,825</b>	<b>–</b>
<b>Total liabilities</b>	<b>6,533</b>	<b>5</b>
<b>Net assets</b>	<b>49,298</b>	<b>60,566</b>
<b>EQUITY</b>		
Accumulated surplus	27,128	25,865
Revaluation reserves	22,170	34,701
<b>Total equity</b>	<b>49,298</b>	<b>60,566</b>

## Berrigan Shire Council

### Statement of Financial Position of sewerage business activity

as at 30 June 2021

\$ '000	2021	2020
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,949	5,108
Investments	2,000	2,000
Receivables	423	93
Inventories	12	17
<b>Total current assets</b>	<b>4,384</b>	<b>7,218</b>
<b>Non-current assets</b>		
Receivables	3,263	–
Infrastructure, property, plant and equipment	43,000	46,135
<b>Total non-current assets</b>	<b>46,263</b>	<b>46,135</b>
<b>Total assets</b>	<b>50,647</b>	<b>53,353</b>
<b>Net assets</b>	<b>50,647</b>	<b>53,353</b>
<b>EQUITY</b>		
Accumulated surplus	10,782	10,693
Revaluation reserves	39,865	42,660
<b>Total equity</b>	<b>50,647</b>	<b>53,353</b>

## Note – Significant Accounting Policies

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 2005 (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 27.5%.



## Note – Significant Accounting Policies (continued)

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

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 27.5% is/is not 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 1.49% at 30/6/21.

#### (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 2021 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 the 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 2021, the Statement of Financial Position of each Declared Business Activity as at 30 June 2021 and the Significant Accounting Policies 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 2021, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Significant accounting policies note and the Local Government Code of Accounting Practice and Financial Reporting 2020–21 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 Significant accounting policies 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 2021 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 Significant accounting policies 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](http://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.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2021  
SYDNEY

# Berrigan Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2021

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*"Making an even better Berrigan Shire"*



**Berrigan Shire Council**

**Special Schedules**

for the year ended 30 June 2021

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## Berrigan Shire Council

## Permissible income for general rates

\$ '000	Notes	Calculation 2020/21	Calculation 2021/22
<b>Notional general income calculation <sup>1</sup></b>			
Last year notional general income yield	a	5,302	5,451
Plus or minus adjustments <sup>2</sup>	b	12	16
<b>Notional general income</b>	c = a + b	<b>5,314</b>	<b>5,467</b>
<b>Permissible income calculation</b>			
Or rate peg percentage	e	2.60%	2.00%
Or plus rate peg amount	i = e x (c + g)	138	109
<b>Sub-total</b>	k = (c + g + h + i + j)	<b>5,452</b>	<b>5,576</b>
Plus (or minus) last year's carry forward total	l	(6)	(5)
<b>Sub-total</b>	n = (l + m)	<b>(6)</b>	<b>(5)</b>
<b>Total permissible income</b>	o = k + n	<b>5,446</b>	<b>5,571</b>
Less notional general income yield	p	5,451	5,573
<b>Catch-up or (excess) result</b>	q = o - p	<b>(5)</b>	<b>(1)</b>
<b>Carry forward to next year <sup>6</sup></b>	t = q + r + s	<b>(5)</b>	<b>(1)</b>

**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.
- (6) 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 *Local Government Act 1993*. 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 2022.

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 2020–21 (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 2021 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 2021'.

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](http://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.

A handwritten signature in black ink, appearing to read 'M. Kharzoo', with a stylized flourish at the end.

Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

29 October 2021  
SYDNEY

## Berrigan Shire Council

## Report on infrastructure assets as at 30 June 2021

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard \$ '000	Estimated cost to bring to the agreed level of service set by Council \$ '000	2020/21 Required maintenance <sup>a</sup> \$ '000	2020/21 Actual maintenance \$ '000	Net carrying amount \$ '000	Gross replacement cost (GRC) \$ '000	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings – non-specialised	–	–	8	8	644	650	38.0%	61.0%	1.0%	0.0%	0.0%
	Buildings – specialised	–	–	148	386	32,344	46,276	60.0%	24.0%	14.0%	2.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>156</b>	<b>394</b>	<b>32,988</b>	<b>46,926</b>	<b>59.7%</b>	<b>24.5%</b>	<b>13.8%</b>	<b>2.0%</b>	<b>0.0%</b>
Roads	Sealed roads	–	–	1,261	1,371	135,398	155,384	87.0%	10.0%	2.0%	1.0%	0.0%
	Unsealed roads	–	–	439	562	15,308	20,866	80.0%	15.0%	4.0%	1.0%	0.0%
	Bridges	–	–	–	–	7,003	12,114	0.0%	100.0%	0.0%	0.0%	0.0%
	Footpaths	–	–	30	19	3,827	4,960	76.0%	10.0%	13.0%	1.0%	0.0%
	Bulk earthworks	–	–	–	–	12,195	12,195	100.0%	0.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>1,730</b>	<b>1,952</b>	<b>173,731</b>	<b>205,519</b>	<b>81.7%</b>	<b>15.2%</b>	<b>2.2%</b>	<b>0.9%</b>	<b>0.0%</b>
Water supply network	Water supply network	–	–	842	1,202	34,185	51,386	17.0%	62.0%	15.0%	6.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>842</b>	<b>1,202</b>	<b>34,185</b>	<b>51,386</b>	<b>17.0%</b>	<b>62.0%</b>	<b>15.0%</b>	<b>6.0%</b>	<b>0.0%</b>
Sewerage network	Sewerage network	–	–	945	1,054	41,536	61,529	11.0%	85.0%	4.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>945</b>	<b>1,054</b>	<b>41,536</b>	<b>61,529</b>	<b>11.0%</b>	<b>85.0%</b>	<b>4.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Stormwater drainage	Stormwater drainage	–	–	157	92	19,986	25,421	41.0%	59.0%	0.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>157</b>	<b>92</b>	<b>19,986</b>	<b>25,421</b>	<b>41.0%</b>	<b>59.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Open space / recreational assets	Swimming pools	–	–	–	8	1,936	3,330	13.0%	82.0%	5.0%	0.0%	0.0%
	Other	–	–	402	516	7,757	10,782	36.0%	57.0%	7.0%	0.0%	0.0%
	<b>Sub-total</b>	<b>–</b>	<b>–</b>	<b>402</b>	<b>524</b>	<b>9,693</b>	<b>14,112</b>	<b>30.6%</b>	<b>62.9%</b>	<b>6.5%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total – all assets</b>		<b>–</b>	<b>–</b>	<b>4,232</b>	<b>5,218</b>	<b>312,119</b>	<b>404,893</b>	<b>55.8%</b>	<b>37.2%</b>	<b>5.5%</b>	<b>1.4%</b>	<b>0.0%</b>

(a) Required maintenance is the amount identified in Council's asset management plans.

## Infrastructure asset condition assessment 'key'

<b>1 Excellent/very good</b>	No work required (normal maintenance)	<b>4 Poor</b>	Renewal required
<b>2 Good</b>	Only minor maintenance work required	<b>5 Very poor</b>	Urgent renewal/upgrading required
<b>3 Satisfactory</b>	Maintenance work required		

## Berrigan Shire Council

### Report on infrastructure assets as at 30 June 2021

#### Infrastructure asset performance indicators (consolidated) \*

\$ '000	Amounts 2021	Indicator 2021	Indicators		Benchmark
			2020	2019	
<b>Buildings and infrastructure renewals ratio</b>					
Asset renewals <sup>1</sup>	<b>7,666</b>	<b>141.91%</b>	149.43%	154.79%	>= 100.00%
Depreciation, amortisation and impairment	<b>5,402</b>				
<b>Infrastructure backlog ratio</b>					
Estimated cost to bring assets to a satisfactory standard	<b>-</b>	<b>0.00%</b>	0.00%	0.00%	< 2.00%
Net carrying amount of infrastructure assets	<b>325,487</b>				
<b>Asset maintenance ratio</b>					
Actual asset maintenance	<b>5,218</b>	<b>123.30%</b>	104.29%	119.12%	> 100.00%
Required asset maintenance	<b>4,232</b>				
<b>Cost to bring assets to agreed service level</b>					
Estimated cost to bring assets to an agreed service level set by Council	<b>-</b>	<b>0.00%</b>	0.00%	0.00%	
Gross replacement cost	<b>415,746</b>				

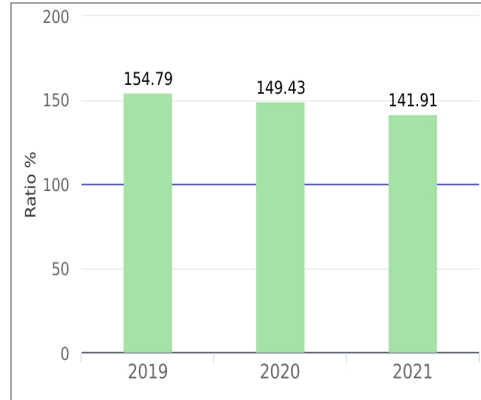
(\*) All asset performance indicators are calculated using classes identified in the previous table.

(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 2021

### 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	
20/21 ratio	141.91%
Council continues to invest in building and infrastructure renewal.	

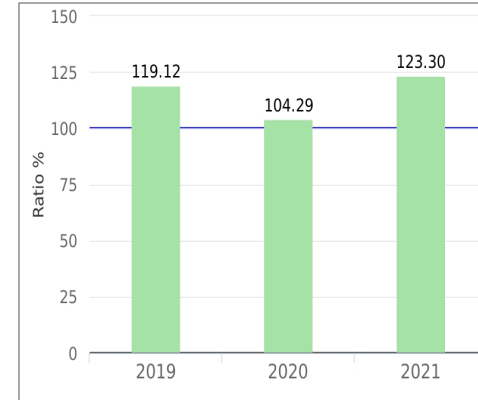
Benchmark: —  $\geq 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### 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	
20/21 ratio	123.30%
Council continues to maintain its assets.	

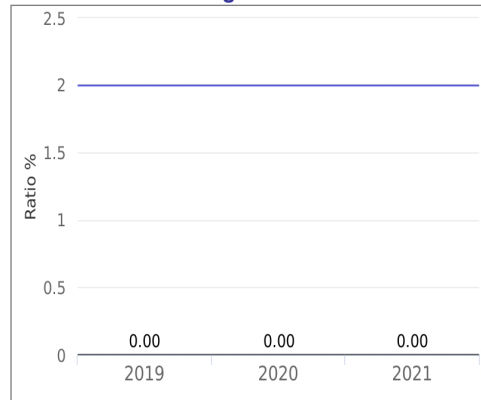
Benchmark: —  $> 100.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### 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	
20/21 ratio	0.00%
Council has no unfunded infrastructure.	

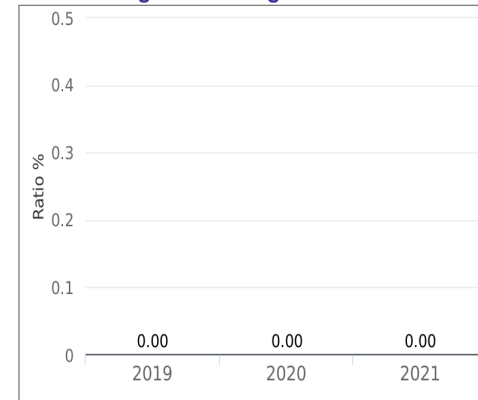
Benchmark: —  $< 2.00\%$

Ratio achieves benchmark

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio is outside benchmark

### 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	
20/21 ratio	0.00%
All service levels are maintained.	

## Berrigan Shire Council

### Report on infrastructure assets as at 30 June 2021

#### Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2021	2020	2021	2020	2021	2020	
<b>Buildings and infrastructure renewals ratio</b>							
Asset renewals <sup>1</sup>							
Depreciation, amortisation and impairment	<b>141.42%</b>	149.15%	<b>278.45%</b>	210.67%	<b>17.30%</b>	82.65%	>= 100.00%
<b>Infrastructure backlog ratio</b>							
Estimated cost to bring assets to a satisfactory standard							
Net carrying amount of infrastructure assets	<b>0.00%</b>	0.00%	<b>0.00%</b>	0.00%	<b>0.00%</b>	0.00%	< 2.00%
<b>Asset maintenance ratio</b>							
Actual asset maintenance							
Required asset maintenance	<b>121.15%</b>	114.45%	<b>142.76%</b>	93.79%	<b>111.53%</b>	97.66%	> 100.00%
<b>Cost to bring assets to agreed service level</b>							
Estimated cost to bring assets to an agreed service level set by Council							
Gross replacement cost	<b>0.00%</b>	0.00%	<b>0.00%</b>	0.00%	<b>0.00%</b>	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.

Appendix to Annual Report 2020 - 2021  
End of Term Report 2017 - 2021

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**Berrigan Shire 2027**  
**End of Term Report 2017 – 2022**



Barooga Adventure Park







## Mayor's Message

It is with great pleasure that I present to Berrigan Shire residents, rate payers and local business the Berrigan Shire Council's 2017 – 2022 End of Term Report: a requirement of New South Wales (NSW) Councils as part of the Local Government (NSW) Integrated Planning and Reporting Program.

This is the second End of Term Report prepared by a Berrigan Shire Council reporting to our community on the actions taken by the Council and our local community toward the realisation of our Community Strategic Plan: and its vision that in 2027

*We will be recognised as a shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.*

Berrigan Shire 2027 was developed by our community through series of town meetings, online surveys and a Futures Conference held June 2011 and was subsequently reviewed by this Council and our community 2017.

Importantly for this Council, Berrigan Shire 2027 informed the development of this Council's Delivery Program 2017-2022 and Annual Operational Plans.

Focused on the actions the Council has taken that support the achievement of Berrigan Shire 2027 this report answers the questions:

1. Did the Council do **what** it said it would do?

2. Is our community **closer** to achieving its preferred future? and
3. How do we **know** this?

While a report to our community on the actions that this Council has taken to realise the vision of Berrigan Shire 2027. It also is also a report on the status of Council's Delivery Program 2017 – 2022 and activities undertaken by the Council on an ongoing basis.

Informed by the Council's 6-monthly Delivery Program Progress Reports and surveys conducted by the Council it provides a brief overview of the Council's activities and Council performance in the past 5-years.

Finally, and in closing, and on behalf of the Council, I would like to acknowledge the support we have received during this term from you the residents, rate payers and businesses of the Berrigan Shire.

The support, involvement, and feedback we have received from our community groups, sporting clubs, service clubs, local business and individuals is very much appreciated. Your support demonstrates that we have a community that is engaged and committed to partnering with the Council and each other on projects that: promote the environmental, civic, social and economic wellbeing of our communities.

Councillor Matthew Hannan  
Mayor  
August 2021

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Apex Park Berrigan



## Part I Report Structure

In four parts – Part I is an introduction to the **End of Term Report 2021** providing the reader with information about a) the purpose of the **End of Term Report 2021**, b) how the Council has measured and c) is reporting on its progress towards our communities' **Berrigan Shire 2027 Community Strategic Plan** vision and strategic objectives.

Part II revisits the development of **Berrigan Shire 2027**, looking back on the State of the Shire in 2015/16 and the issues that were important to our communities, local business, and government. These issues have not changed substantially and remain, similar to the issues raised by our communities and at a **Futures Conference** held June 2011, which informed the development and subsequent implementation of our **Community Strategic Plan: Berrigan Shire 2027**.

Part III is an executive summary of the Council's Term of Office: achievements, significant projects and its **Delivery Program** performance: Part III also reports on the extent of the Council's engagement with residents, business and visitors.

Part IV fulfils the requirements of the **Local Government Act 1993 s428(2)** in that the Council's **End of Term Report** is a report on the Council's achievements in implementing the **Community Strategic Plan** during its term of office. It is a snapshot of the Council's performance against **Berrigan Shire 2027** headline/key performance indicators. It also includes, for each strategic outcome, brief examples of the actions taken by the Council and our communities that contribute to **Berrigan Shire 2027** strategic outcomes, the vision, and the preferred futures of our local communities.

Answering the questions first, did the Council do what it said it would do? Second, is our community closer to achieving its preferred future? Third, how do we know this?

## Introduction

Our Community Strategic Plan: **Berrigan Shire 2027** reflects the views and aspirations of our four towns and surrounding rural districts. As the highest-level plan prepared by Council, **Berrigan Shire 2027's** vision captures the preferred futures of our communities' guiding the Council's decision-making and planning.

First developed 10-years ago over a six-month period (April 2011 – September 2011) the preferred futures of each town, survey comments, local data and analysis about future challenges and opportunities informed our community's preferred futures that:

- Families with young children will want to live in or come to the area
- People will be more concerned about their health and wellbeing
- Tourists will go out of their way to come to the area
- There will be more business owned and run by local people
- Transport connections between here and other places will be faster or busier

As part of its review of the Community Strategic Plan (2016) the Council in sought public comments and endorsed on behalf of the community **Berrigan Shire 2027**.

In this, the fifth year of the Council's extended Term of Office this report is the Council's report to the Berrigan Shire's communities on the actions the Council (2017 - 2021) and local community groups have taken to realise

our communities' **Berrigan Shire 2027** vision that in 2027

*We will be recognised as a shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.*

**Berrigan Shire 2027** is the platform our communities, Council and other levels of government and business can use to work together on the achievement of this vision.

The **End of Term Report 2021** is, therefore, a report about the Council's and our communities' progress toward achieving the environmental, civic leadership, social and economic results envisaged by **Berrigan Shire 2027** strategic outcomes of:

1.0 Sustainable natural and built landscapes

2.0 Good government

3.0 Supported and engaged communities

4.0 Diverse and resilient business

It poses and answers the following questions:

- Did the Council do what it said it would do?
- Is our community closer to achieving its preferred future? and
- How do we know this?

## Measuring Progress

Our Community Strategic Plan's logic of strategic outcomes and supporting objectives, Council outputs and resourcing (Table 1) describe the improvement or change in social, economic, civic leadership and environmental conditions envisaged by Berrigan Shire communities. Together with the strategic themes and headline indicators identified in *Berrigan Shire 2027*, this 'logic' informed the development and the 2021 review of the Council's *Berrigan Shire 2027* monitoring framework[i]. Accordingly, council performance data and case studies have been selected using 'the monitoring framework'. Thus, establishing the evidence-based used to inform this **End of Term Report**. It is, therefore, the Council's statement about how Council and community actions contribute to the preferred future of our local communities.

**Table 1 Berrigan Shire 2027 Outcome Hierarchy**

	<b>Outcome Hierarchy</b>	<b>Outcome Defined</b>
	<b>Vision for Berrigan Shire</b>	Preferred future to be created or change in environmental, economic, and social conditions that will impact upon and contribute to preferred future
<b>10 yr Long-term Outcomes</b>	<b>In the context of Vision 'improvement or change in social, economic, civic leadership and environmental conditions of Berrigan Shire communities</b>	Describes what will be done, why it is important and the effect or, change that it will have on local area / economy / council operations / natural environment. The results to be achieved. Observed outcomes are measured against benchmarks – indicators.
<b>Outputs 4 Year Delivery Program Intermediate</b>	<b>Improvement/ Change in how community/Council issues/assets are managed</b>	The result of what is planned and implemented – <i>Delivery Program</i> Outputs. Outputs are measured in the number of hours, number of service users, cost of delivery etc. Can also include service level issues such as accessibility, response time, and overall satisfaction. Intermediate outcomes. Events or results that contribute to lead to long-term outcomes – milestones.
<b>Activities Annual Operating Plan</b>	<b>Council or CSP activities</b>	What is done – the strategies used, and actions taken that affect change in social, economic, or environmental conditions of Berrigan Shire communities
<b>Inputs Core -/Activities Resource Plan</b>	<b>Resources needed to achieve the Vision</b>	Inputs or resources (human, economic and natural) needed to achieve the vision which include: <ul style="list-style-type: none"> <li>• Time</li> <li>• Money / physical assets/plant</li> <li>• Staff</li> <li>• Plans/Policies</li> <li>• Systems that monitor and report upon progress</li> </ul>



## State of the Environment Reporting

Until the repeal of the relevant provisions of the Local Government Act, 1995 (flagged 2016), New South Wales Councils are legislatively required to prepare a State of the Environment Report 2017 – 2021. The Council, for the duration of its term, has expected the repeal of the relevant provisions of the Act. It has, therefore, not commissioned nor set aside funds for the preparation of a separate State of the Environment Report.

Consequently, it has chosen to reflect the intent of (2016) legislative reform and not prepared a separate State of the Environment Report. Therefore, presented in Part IV, Berrigan Shire 2027 Report Card Outcome 1: Sustainable natural and built landscapes is the Council's State of the Environment Report 2017 – 2021.

This decision recognises that the Berrigan Shire 2027 strategic outcome' sustainable natural and built landscapes and its associated strategic objectives and actions:

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

Describe not only the environmental objectives for Council programs and services this Strategic Outcome also describes the actions taken by Council to support our environment and the sustainability of our natural and built landscapes.



## **Reading this Report**

Our Community Strategic Plan (Berrigan Shire 2027) is the focus of the End of Term Report 2021. The Council's Delivery Program 2017 – 2022 integrated with Berrigan Shire 2027 describes what the Council said it would do. It also sets out the Council's various roles and responsibilities. The following glossary has been developed to help residents read our Plans and in doing so develop their knowledge and understanding of what the Council said that it would do.

## **Glossary**

### **Advocate**

- Representations made by the Council on behalf of the community to other agencies / levels of government

### **Facilitate**

- The Council coordinates and brings together stakeholders to collectively pursue a shared interest / service or to resolve an issue

### **Inform**

- The Council distributes or publishes information produced by other agencies (e.g.: information pamphlets and temporary displays)
- Council commissioned reports, studies; surveys are published on its website, social media platforms, community notice boards and libraries etc.

### **Plan**

- Processes undertaken by the Council establishing the overall direction and objectives for the Local Government Area
- Includes how the Council will monitor and report on its activities and performance

### **Provide**

- Service provided by the Council  
(A Council provided service may be fully funded by the Council or funded and provided by the Council on behalf of the State government. If provided by the Council on behalf of the State or Commonwealth government the service may be fully or partly funded by the funder (State / Commonwealth government) or it may be a requirement of the State government on Council which is unfunded.)
- A shared service purchased by the Council  
(Examples of shared services include: Arts/Culture (South West Arts))

### **Partner**

- The Council partners with other agencies, community groups in the delivery of a Council provided service or activity provided by another agency or community group

**Statutory**

- The Council as the local authority has
  - a) statutory obligation to regulate; and or
  - b) ensure compliance with relevant legislation or statutory instrument

**Steward/Trustee**

- The Council is the steward or trustee of the community assets that make up our natural and built landscape. Community assets include:
  - a) Council buildings and associated facilities
  - b) Public space, recreation reserves, parks and our natural environment:  
e.g.: the River, remnant vegetation, and wildlife

## Looking Back – The Berrigan Shire Futures Conference 2011

In 2011, the 70 participants at our Futures Conference developed a vision for the new Community Strategic Plan – Berrigan Shire 2021. At the 2011 Conference, participants (residents, businesses, service clubs and representatives from government agencies and other service providers) reviewed online survey information, comments from town meetings, and information about our communities' environmental, social and economic health.

Noted was the Berrigan Shire's economic dependence on the health of the Murray River: its environs, irrigated agriculture also our communities' social, political, and economic challenges, which included:

- Attracting new business and investment
- An ageing labour force
- The demands of an ageing population on health and social support services
- Higher than regional, state dependency ratio's, i.e., population not in the workforce
- Young people and families leaving our communities
- The age of our volunteers
- The increasing cost of maintaining and improving our network of roads

At the Conference participants also discussed the preferred futures of each town.

### **Berrigan**

1. The area's heritage, traditions and customs will be largely maintained
2. Transport connections between here and other places will be faster and or busier
3. We will be noticeably affected by new technologies / technological change

### **Tocumwal**

1. Families with young children will want to live in or come to the area
2. Tourists will go out of their way to come to the area
3. Transport connections between here and other places will be faster and or busier

### **Barooga**

1. There will be more business owned and run by local people
2. People will be more concerned about their health and wellbeing
3. The future of the area is likely to be a residential one

### **Finley**

1. Families with young children will want to live in or come to the area
2. People will be more concerned about their health and wellbeing
3. The area will be a service centre for the region as a whole

The process of developing a preferred future involved residents, local businesses, and representatives from other agencies thinking about and commenting on the changes that our communities had experienced in the previous 10-20 years. Agreed was the notion that some drivers of change were outside the direct control or influence of local communities and that these included:

- The impact of technology upon business and competitiveness – e.g., change in agricultural practice
- Policy – e.g., Change in how we use or can use natural resources
- Drought
- Regionalism

Importantly the Futures Conference identified the strengths of our

communities and opportunities that could be included in our communities' plans.

A community strategic plan that was co-designed to:

- respond to and work with external drivers of change; build on our strengths – (not our weaknesses), and in doing so,
- Achieve the preferred future (vision and aspirations) of our communities.

## **Berrigan Shire 2027: Our Community Strategic Plan**

### **Our Vision**

**In 2027 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists (Berrigan Shire, 2027)**

As noted previously, our first community strategic plan was co-designed and informed by community feedback discussed by community members who attended the Shire's Futures Conference 29 June 2011. Subsequently reviewed by the newly elected Council (2012) and by our communities and Council via a 4-week community engagement program (2016) our current community strategic plan **Berrigan Shire 2027** and its vision reflects the top 3 preferred futures of our communities in (2016) that

1. Families with young children will want to live in or come to the area
2. People will be more concerned about their health and wellbeing
3. Tourists will go out of their way to come to the area

It is a vision and plan which has (2017 – 2022) guided the development and implementation of the Council's 10-year Resourcing Strategy, 5-year Delivery Program

and Annual Operational Plans. Berrigan Shire 2027 Strategic Outcomes and Objectives and how these related to the day-to day-operations of the Council and its services are described in Table 2.

**Table 2 Berrigan Shire 2027 Outcomes, Objectives & Council Operations**

CSP Strategic Outcome	CSP Strategic Objective	Council Activities and Services
<b>1.Sustainable Natural and Built Landscapes</b>	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	<ul style="list-style-type: none"> <li>• Storm water</li> <li>• Council roads, paths, levees</li> <li>• Land use planning and development</li> <li>• Waste</li> <li>• Weed Control</li> </ul>
<b>2. Good Government</b>	2.1 Berrigan Shire 2027 objectives and strategies inform Council planning and community led projects 2.2 Ensure effective governance by Council of Council operations and reporting 2.3 Strengthen strategic relationships and partnerships with community, business and government	<ul style="list-style-type: none"> <li>• Council governance</li> <li>• Strategic planning</li> <li>• Enterprise risk management</li> <li>• Plant and business operations</li> <li>• Communications</li> </ul>
<b>3. Supported and Engaged Communities</b>	3.1 Create safe, friendly and accessible communities 3.2 Support community engagement through life-long learning, culture and recreation	<ul style="list-style-type: none"> <li>• Libraries and community services</li> <li>• Parks, reserves, recreation facilities</li> <li>• Cemeteries</li> <li>• Water and sewerage treatment</li> <li>• Social planning</li> <li>• Environmental health</li> <li>• Animal Control</li> <li>• Emergency Services</li> </ul>
<b>4. Diverse and Resilient Business</b>	4.1 Invest in local job creation, retention and innovation 4.2 Strong and diverse local economy 4.3 Diversify and promote local tourism 4.4 Connect local, regional and national road, rail and aviation infrastructure	<ul style="list-style-type: none"> <li>• Business and economic development</li> <li>• Tocumwal Aerodrome</li> <li>• Tourism and events promotion</li> <li>• Sale yards</li> <li>• Quarries</li> <li>• Caravan Parks</li> </ul>

## **Berrigan Shire Today**

The Berrigan Shire in the past decade has changed (Table 3). Our population continues to grow at a steady rate driven by retirees and young people aged between 20 years and 35 years of age (Table 4). A trend that is consistent with our community's 10-yr vision (2011) suggesting, therefore, that we are achieving our communities' preferred future that

Families with young children will want to live in or come to the Berrigan Shire.

Externally, water policy is still critically important to the long-term economic well-being of our agricultural industry and the broader community. While our cropping and agricultural livestock producers are adapting to less water, the cost of water is re-shaping the viability of dairy production in our region.

Post the millennium drought and the implementation of the Murray Darling Basin Plan; agriculture remains our biggest employer although fewer people work in agricultural-based jobs than 10-years ago. In addition, our rural districts and towns are connected to the national broadband network (NBN). However, this investment in internet connectivity has not eased digital congestion within our towns nor has the roll-out of the NBN addressed the issue of poor connectivity in our rural districts.

Concurrent with jobs growth in our aged care industry and an increase in the

median age of residents (Table 3), the past five years has witnessed the contraction of face-to-face delivery of social support services. A contraction of service access and delivery documented by the Council's reviews of its Ageing and Liveability Strategy and its Children, Young People and Families Strategy. This contraction of face-to-face social support services reflects a trend toward centralised phone intakes; video conferenced consultations and a drive-in-drive out models of social support services for aged care assessments, early intervention assessment and support, mental health, family support, youth, legal, family violence, housing, alcohol, and drug services. A trend accelerated by the COVID19 pandemic.

This contraction of social services depletes our towns' social capital and is occurring when it is evident that more young people aged 20 – 35 years – families with children are choosing to live in the Shire (Table 4). Demographic changes are also reflected in an increase in household size (Table 3). Further, our population is mobile with 43% of our population living at another address five years ago (Table 3).

Moreover, while demand for social support services continues to increase – a need that may or may not be met via remote service models – face-face service delivery is, however, required for childcare. Hence the good news is that



the number of childcare places available in our growing community of Tocumwal is slated to improve. The result of a decade-long campaign by the Tocumwal Preschool, Council and the broader community, with the assistance of a

grant from the Murray Darling Basin Economic Development Program, funds have now been allocated toward the construction (2021/2022) of a new childcare centre in Tocumwal.

**Table 3 Snapshot of Berrigan Shire Community 2011 & 2021**

	2011	2021
<b>Population</b>	8591	8784
<b>Area</b>	2066 km <sup>2</sup>	2066 km <sup>2</sup>
<b>Median Age</b>	45 yrs	49 yrs
<b>Lived at another address 5 years ago</b>	42% residents	43% residents
<b>No. of employed persons</b>	3968	3283
<b>Average taxable income</b>	\$40,719	\$59,550
<b>% Pop15+ yrs post-school qualifications</b>	32%	35%
<b>GV Main Industry (Agriculture)</b>		*\$109 m
<b>Net Business Entries and Exits</b>	-51	-11
<b>Internet occupied dwellings (Berrigan Shire) Shire</b>	50.8%	*73.2%
<b>SEIFA Relative Advantage/Disadvantage</b>	938	*935
<b>Household Size</b>	2.1	2.27
<b>Registered Cars per 1,000 pop</b>	504	+242

(Berrigan Shire data from ABS 2006, \*2016 ABS Census, \*tNSW registration data 2020, & id.data Berrigan 2021)

The development of a long day care centre in Tocumwal is a massive step forward as ten years ago centre-based long day care was only available in two of our communities - Berrigan and Barooga. Today and looking forward to 2022 and beyond families with young children in each of our four communities will have access to long-day-care in the community where they live or work.

Tourism is a significant local economic driver with the social and economic reliance of our communities on Melbourne-based visitor markets particularly evident in the cancellations and the mass exodus of visitors our river communities and businesses experienced due to COVID19 pandemic lockdowns and border closures.



The Council's range of services in the past five-years has remained relatively unchanged with the exception of Council delivery of early intervention services. The Council no longer delivers on behalf of the state government early intervention services. Early intervention services are now provided by National Disability Insurance Scheme funded contractors and non-government agencies.

New for the Council, in the past 5-years, is the extent of the Council's online engagement with our communities. This increase in online service delivery and communication is a response to broader change in information and communication technology and its uptake by our communities described in Table 3. In 2011 50% of occupied dwellings had access to the internet with this percentage increasing to 73% in 2021. The Council now uses social and visual media to promote to a wider audience the benefits of visiting, living, and working in the Berrigan Shire. While also using social and visual media to communicate and engage with its residents and local business.

**Table 4 Change in Population x Age 2009 - 2019**

	<b>2009</b>	<b>2019</b>	<b>change</b>
<b>0-4 yrs</b>	463	405	-58
<b>5-9 yrs</b>	444	491	47
<b>10-14 yrs</b>	622	547	-75
<b>15-19 yrs</b>	532	451	-81
<b>20-24 yrs</b>	315	326	11
<b>25-29 yrs</b>	290	416	126
<b>30-34 yrs</b>	437	445	8
<b>35 - 39 yrs</b>	474	410	-64
<b>40 - 44 yrs</b>	487	429	-58
<b>45 - 49 yrs</b>	561	517	-44
<b>50 - 54 yrs</b>	649	591	-58
<b>55 - 59 yrs</b>	640	591	-49
<b>60 - 64 yrs</b>	683	663	-20
<b>65+</b>	1994	2620	626
<b>Total</b>	<b>8591</b>	<b>8902</b>	<b>311</b>

Improved also in the past ten years is the visual amenity of town entrances: a priority project identified in each iteration of the community strategic plan. Improved amenity – characterised by town entry signage, extensive tree planting and irrigation, the redevelopment of the Tocumwal and Barooga Foreshores, the further development of Finley’s Railway Park and the upgrade of Berrigan’s Apex and Hayes Parks. All are projects informed by community involvement through the development of Township Landscape Master Plans.

An approach that contributes to realisation of the following **Berrigan Shire 2027** outcomes

- Sustainable natural and built landscapes;
- Supported and engaged communities;
- Diverse and resilient business – through improved amenity and new infrastructure contributing to increased visitation

It is also an approach which reflects the Council’s commitment to a place-based (town-based) development and the use of master planning processes to facilitate sustainable management and operation by the Council and its committees of Council controlled infrastructure and open space.

Looking forward in post-pandemic future it is likely that jobs growth will continue in the Shire’s visitor economy and social support services sectors. Jobs growth in these sectors will not however, offset an expected loss of traditional jobs in retail, transport, agricultural and manufacturing industries due to change in technology and production practices.

Going forward it is evident that infrastructure constraints related to the Shire’s grid connectivity, digital connectivity need to be resolved if our traditional industries are to thrive. Arguably this investment is needed within the next 5-10 years so that our agricultural, manufacturing, and transport industry can continue to optimise and capitalise on its strengths. Specifically, Tocumwal’s inter-modal facilities, and the LGAs location and proximity to Melbourne and international markets. Importantly it is investment beyond the capacity and resources of Council and local industry, yet it is investment going forward which is needed to progress **Berrigan Shire 2027** outcome ‘Diverse and resilient business’ and its associated strategic objectives:

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





## Part III

### The Council's Term: 2016 – 2021

Elected for a four-year term in September 2016 (extended to five years due to COVID19), the Council embarked on and is still completing a once-in-a-generation investment in our towns' community facilities and recreation reserves. We now have two new skate parks (Finley and Tocumwal). Transformed are the Tocumwal and Barooga Foreshore reserves. Completed also is the long-awaited extension of the Tocumwal Library and a much-needed refurbishment of Finley's School of Arts.

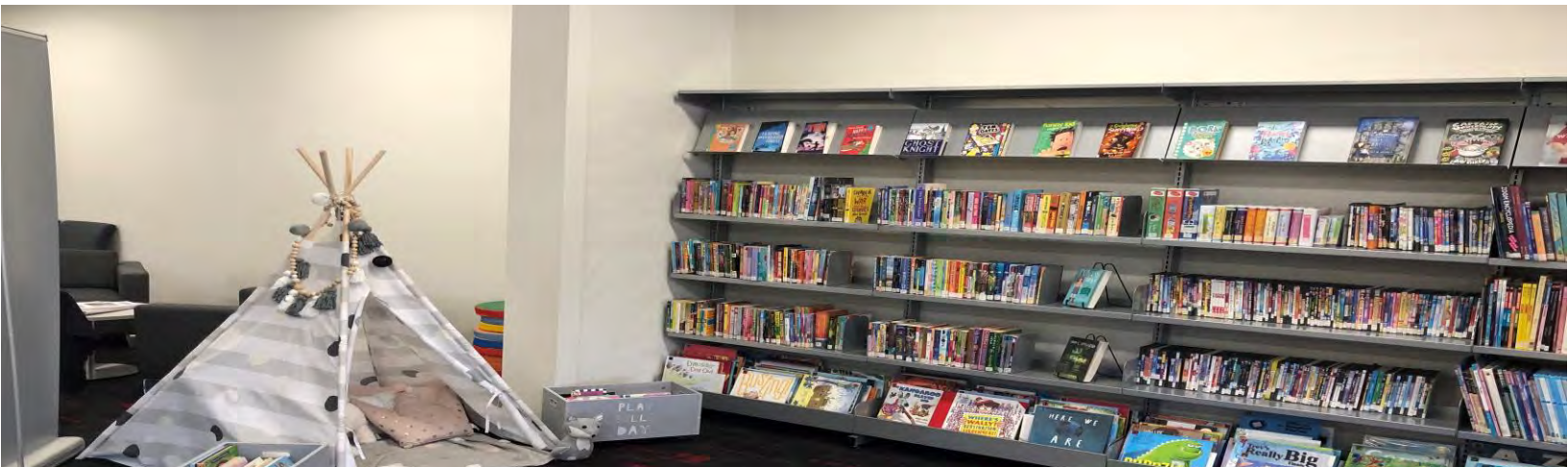
There is now a new scoreboard at the Berrigan Sports ground, two new netball courts, and a toilet block. At the Finley Showground, touch football and soccer have new change rooms and canteen facilities. In addition, there are shade shelters and BBQs at Finley's Railway Park, Berrigan's Apex Park and new pool amenities buildings at the Finley and Berrigan Swimming Pools. This is in addition to the installation at the Berrigan Sports Ground, Finley, Barooga and Tocumwal recreation reserves of LED lights illuminating the ovals and associated facilities.

During the drought (2018 – 2020) and COVID19 pandemic, local contractors undertook this work, ensuring the retention of local jobs. Moreover, these projects would not have been possible without the support of user groups and the broader community.

As in previous years, water policy continues to impact our communities. Our border towns Barooga and Tocumwal are now also attracting more young people. Demonstrated by the new homes continue to be built in Tocumwal, Barooga and increase in local school enrolments.

The national broadband network has improved digital connectivity for many (not all), and it is evident that digital and social media is rapidly replacing traditional media. This trend is apparent with many of our older residents seeking support from our Library Services with their electronic devices.

Day-to-day, the Council's focus has been on the project management of an extensive program of new infrastructure and the delivery of its programmed services, in addition to keeping our community informed and other levels of government about the impact of drought, COVID19 and its associated border closures on community wellbeing.



## Annual Highlights

Strategic Outcome	Project/ Programmed Works
Sustainable natural and built landscapes	<ul style="list-style-type: none"> <li>Community Recycling Centre: Berrigan Landfill</li> <li>Flood Recovery – Tocumwal Levee &amp; Lower River Road</li> <li>Fixing Country Roads &amp; Truck Washes – Silo Road and Finley Truck Wash</li> </ul>
Good government	<ul style="list-style-type: none"> <li>Council Elections</li> <li>Impact Leadership Program Commenced</li> </ul>
Supported and engaged communities	<ul style="list-style-type: none"> <li>Tocumwal Skate Park</li> <li>Upgrade of Memorial Park Finley</li> <li>Tocumwal Foreshore Master Plan Developed</li> </ul>
Diverse and resilient business	<ul style="list-style-type: none"> <li>Aerodrome Subdivision Completed</li> <li>Live Work and Invest Program Launched</li> <li>Back to Business Week Event</li> </ul>

## Financial Fast Facts

<b>Overall Performance</b>	<b>\$ M</b>
Operating Surplus	7.430
Operating deficit before capital grants and contributions	5.645
Total revenue	25.931
<b>Total expenses</b>	<b>18.501</b>
Cash and equivalents	5.730
Investments	23.0
Total assets	254.185
<b>Total liabilities</b>	<b>5.030</b>
Total equity	249.155

Strategic Outcome	Project/ Programmed Works
Sustainable natural and built landscapes	<ul style="list-style-type: none"> <li>Barooga and Berrigan Town Landscape Plans developed</li> <li>Funding announced for \$3.2 million redevelopment of Tocumwal Foreshore</li> </ul>
Good Government	<ul style="list-style-type: none"> <li>Bendigo Bank Agency opens at Council Chambers</li> <li>Early Intervention Services transferred to NDIS provider</li> </ul>
Supported and engaged communities	<ul style="list-style-type: none"> <li>Passing Out Parade celebrating local Anzacs – Exhibition Launch with South West Arts</li> <li>Folk Song – Collaboration with Outback Theatre for Young People</li> </ul>
Diverse and resilient business	<ul style="list-style-type: none"> <li>2<sup>nd</sup> Stage Tocumwal Airpark Opened</li> <li>Finley Youth Futures Expo</li> </ul>

## Financial Fast Facts

	<b>\$ M</b>
<b>Overall Performance</b>	
Operating Surplus	6.351
Operating deficit before capital grants and contributions	4.591
Total revenue	24.784
<b>Total expenses</b>	<b>18.433</b>
Cash and equivalents	5.967
Investments	26.0
Total assets	275.493
<b>Total liabilities</b>	<b>5.192</b>
Total equity	270.301

## Vale Councillor Bernard Curtin OAM

It was with great regret that the Council received the news of the passing of our friend and colleague Cr Bernard Curtin OAM in April 2017. A tireless campaigner for our health services and a strong supporter of our sporting codes. Bernard had a tireless passion for our community, saw him serve as a Councillor since 2004 and as our Mayor from 2012 until 2015.

Strategic Outcome	Project/ Programmed Works
Sustainable natural and built landscapes	<ul style="list-style-type: none"> <li>• Strathvale Road By-pass completed \$1.2 m</li> <li>• An Environmental Award-Winning Resource Transfer Station constructed from tyres diverted from landfill at Tocumwal &amp; Berrigan</li> <li>• Amenity upgrades continue – new town entry signs installed at Barooga &amp; Berrigan</li> </ul>
Good Government	<ul style="list-style-type: none"> <li>• Strategic partnership established with to combat Fruit Fly and with Moira Shire Council and Barooga Sporties Group to promote sports tourism</li> <li>• Emerging Leaders Program commenced</li> </ul>
Supported and engaged communities	<ul style="list-style-type: none"> <li>• Finley Skate Park a \$212 k project completed funded by Council and NSW Stronger Country Communities Program (SCCP)</li> <li>• Stages 1 &amp; 2 Barooga Adventure Park completed NSW SCCP project: cost \$639 k</li> </ul>
Diverse and resilient business	<ul style="list-style-type: none"> <li>• Council &amp; PGA Southern enter agreement to host PGA Southern Division Trainee Championships at Tocumwal until 2021</li> <li>• Tocumwal Splash Park opens part of a \$3.2m Restart NSW project to revitalise Tocumwal Foreshore and CBD</li> <li>• Re-vamped Business Awards relaunched with all finalists given the opportunity to promote their business via commercially produced video</li> </ul>

## Financial Fast Facts

<b>Overall Performance</b>	<b>\$ M</b>
Operating Surplus	4.1
Operating deficit before capital grants and contributions	0.5
Total revenue	24.9
<b>Total expenses</b>	<b>20.8</b>
Cash and equivalents	35.4
Total assets	285.0
<b>Total liabilities</b>	<b>4.8</b>
Total equity	280.2

Strategic Outcome	Project/ Programmed Works
<b>Sustainable natural and built landscapes</b>	<ul style="list-style-type: none"> <li>Weed Management transfers from Murray County Council to Council</li> <li>Council prepares and adopts a 20-year Local Strategic Planning Statement</li> <li>Tocumwal Sewer Network upgrades – part of rolling program of capital works</li> </ul>
<b>Good Government</b>	<ul style="list-style-type: none"> <li>Certificate III in construction – partnership Finley TAFE &amp; Council</li> <li>NSW Local Government Capability Framework implemented for Councillors and Staff</li> <li>COVID19 response and extension of Council Term until August 2021</li> </ul>
<b>Supported and engaged communities</b>	<ul style="list-style-type: none"> <li>New Berrigan Pool Amenities Block \$430k project funded by Council, Pool Committee &amp; NSW SCC grant</li> <li>Refurbishment Tocumwal Recreation Reserve Cricket Clubrooms &amp; Netball Changerooms \$489k project Council &amp; NSW SCC grant</li> <li>Drought Communities Grant funds Hayes Park, Apex Park, Scoullar Street Finley &amp; Finley Pool redevelopment cost: \$1m</li> </ul>
<b>Diverse and resilient business</b>	<ul style="list-style-type: none"> <li>COVID 19 forced cancellation of major events – Berrigan Cup &amp; Strawberry Fields</li> <li>Business &amp; Industry Facebook established – showcasing and sharing local business response to economic impact COVID19 lockdowns and border closures</li> <li>Tocumwal Aerodrome Exclusion Fence completed cost: \$300k</li> </ul>

## Financial Fast Facts

<b>Overall Performance</b>	<b>\$ M</b>
Operating Surplus	4.4
Operating deficit before capital grants and contributions	0.7
Total revenue	26.5
<b>Total expenses</b>	22.1
Cash and equivalents	38.3
Total assets	343.3
<b>Total liabilities</b>	7.8
Total equity	335.5



Strategic Outcome	Project/ Programmed Works
<b>Sustainable natural and built landscapes</b>	<ul style="list-style-type: none"> <li>Streetscape upgrades Finley &amp; Berrigan \$200k funded Rnd 2 Drought Communities Program</li> <li>Coree Street, Finley Revitalisation \$1.3m funded by Council and Drought Communities</li> <li>LED light Upgrades Council Reserves cost: \$900k NSW SCC &amp; Local Roads &amp; Infrastructure (LR&amp;I)</li> </ul>
<b>Good Government</b>	<ul style="list-style-type: none"> <li>Implementation of electronic records management System</li> <li>COVID19 protocols implemented – staff on both sides of border supported to work remotely as needed</li> </ul>
<b>Supported and engaged communities</b>	<ul style="list-style-type: none"> <li>Foundry Park Finley works commence – (LR&amp;I) cost: \$ 230k</li> <li>WAAAF Interpretative Trail – Council, Tocumwal Rotary and Create NSW funded; Cost \$130k</li> <li>Barooga Recreation Reserve Strategy developed with user groups</li> </ul>
<b>Diverse and resilient business</b>	<ul style="list-style-type: none"> <li>Work commences final stage Tocumwal Foreshore Re-development (Foreshore Building) cost: \$1.2 m Restart NSW &amp; Council</li> <li>Jersey Street Tocumwal Industrial Subdivision and Lewis Crescent Finley Residential Subdivision Total Cost: \$1.7m funded by Council, Building Better Regions NSW</li> </ul>

## Financial Fast Facts

<b>Overall Performance</b>	<b>\$ M</b>
Operating Surplus	6.1
Operating deficit before capital grants and contributions	(0.3)
Total revenue	29.7
<b>Total expenses</b>	
Cash and equivalents	42.7
Total assets	392.8
<b>Total liabilities</b>	15.2
Total equity	377.6

## Retirement – Rowan Perkins, General Manager






Council bid farewell (April 2021) to its long-standing General Manger, Rowan Perkins. Rowan has served in local government for over 30 years; and given over 26-years' service to the Berrigan Shire with the past 23-years in the role of the Council's General Manager. An active member of the community he led our organisation with integrity. Notably Rowan managed the Council through the GFC, the millennium drought and the most recent drought. Also, a proposed merger with the then Jerilderie Shire Council and now COVID 19, while delivering record-levels of investment in infrastructure and amenity throughout our shire. He has left the organisation in a better than sound financial position. We wish Rowan and Janette all the best in their new chapter.

## Delivery Program Performance

Each year as part of the Council’s Annual Report a traffic light review provides a visual update on the status of *Council’s* Annual Operational Plan and Council’s progress toward full implementation of its 5-year Delivery Program.

Table 5 describes a result indicative of the nature of a 5-year Delivery Program incorporating new initiatives and business-as-usual actions a number of which are carried forward across the life of the Delivery Program.

**Table 5 Delivery Program Performance 2017 - 2021**

	Completed	On target	Not on target/ Carried Forward	Past Due	Deferred / Not due to start	Total
						
<b>2016/2017</b>	56	8	0	1	0	<b>65</b>
<b>2017/2018</b>	48	15	2	1	0	<b>66</b>
<b>2018/2019</b>	44	14	4	3	0	<b>65</b>
<b>2019/2020</b>	52	3	1	6	0	<b>62</b>
<b>2020/2021</b>	43	16	2	0	5	<b>65</b>

## Community Participation

This term witnessed an increase in the number of opportunities residents and local businesses have had to provide comment and participate in the planning and review of Council services and activities.

For example, in the past 5-years

- Three thousand three hundred twenty respondents have responded to 40 cross-sectional online surveys.
- 6 Council Strategies – Economic Development, Tourism, Ageing & Disability, Children, Young People and their Families and Library Services, Barooga Recreation Reserve Strategies have been reviewed with user groups – via workshops, focus groups and online surveys
- 6 Master Plans – Barooga and Berrigan Township Plans, Barooga and Tocumwal Foreshore Reserve Plans, and Tocumwal WAAAF Creek Walk have involved residents and the broader community in their development and implementation of projects

This method of seeking qualitative comment from ratepayers, residents and service users contrasts the Council's previous practice of a once every four years telephone survey of 350 residents and 100 businesses conducted by Nexus Research. This change in the survey methodology and the type of data generated recognises that quantitative data models reliant on landline telephone survey method exclude residents without a landline, nor is it a cost-effective method for smaller councils to seek feedback from their local community.

Traditional methods of feedback – public notices are now complemented by requests for input from the community via online surveys, focus groups. Also, invitations to be involved in the review of Council plans with social media engagement (Figure 1) – providing Council with 'real-time data on issues that are of interest and concern for residents, visitors, and business.

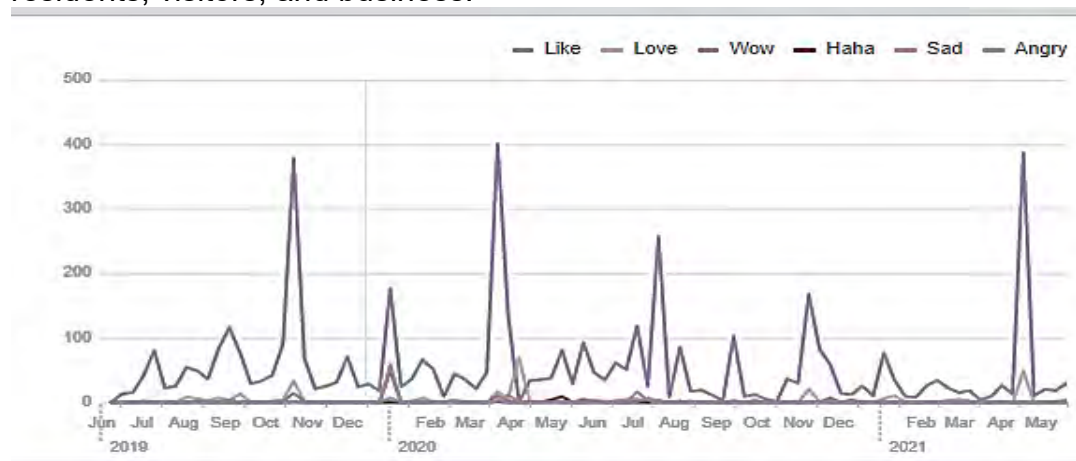


Figure 1 FaceBook Analytics – Reactions to Council Posts Jun 2019 to June 2021

**Part IV****Berrigan Shire 2027 Report Card**

This 'report card' answers firstly

- 'Did the Council and our communities do what they said they would do?

and secondly

- Is our community closer to achieving its preferred future? and
- How do we know this?

It does this by recognising that 'the foreseeable effect or likely impact of the actions taken by the Council or our community and reported in this Report Card are indicators of not just Council performance but are also measures of the contribution of the Council and our community toward the achievement of the strategic outcomes and objectives envisaged by Berrigan Shire 2027.

## Sustainable natural and built landscapes

Strategic Objective:	Delivery Program Objectives
1.1 Support sustainable use of our natural resources and built landscapes	1.1.1 Coordinate strategic land-use planning and effective development assessment and control 1.1.2 Enhance the visual amenity, heritage, and liveability of our communities
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
1.3 Connect and protect our communities	1.3.1 Coordinate flood levee, Council road network and storm water asset management and planning 1.3.2 Manage landfill, recycling and waste disposal

### Headline/Key Performance Indicator: Reduction in Green House Gas Emissions

**Target:** No increase in ACF reporting of greenhouse emissions per person

**Result: 2011**

17.29 tonnes person

(Source : 2011 Australian Conservation Foundation)

**Result 2021**

Comparable Data is not available

(Berrigan Shire, 2023, p. 40)

### Why is this an outcome indicator?

Our built landscape and its impact on our natural and social environment like our natural landscape needs future focused stewardship and management. In 2011 the overwhelming message from our communities was that our communities valued the Shire's natural assets and advantages:

- Lifestyle
- The Murray River
- Irrigated Agriculture; and
- Tourism (Berrigan Shire, 2023, p. 13)

Actions taken by the Council and our communities that contribute to a reduction in Green House Gas emissions, therefore, contribute toward the measurement of Berrigan Shire 2027 Strategic Outcome sustainable use of our natural resources and built landscapes.

<b>Actions taken by Council and community to reduce Greenhouse Gas emissions</b>			
<b>Berrigan Shire 2027</b> <i>What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5 years ....</b>
<b>Reduce, reuse &amp; recycle organic and domestic waste</b>	Household waste recycling	❖ Waste diverted from landfill	the Council continues to provide residents with kerb-side recycling – glass, paper, cardboard Resource recovery centres opened 2018 at the Berrigan & Tocumwal Landfills these now divert batteries, chemicals from landfill
<b>Use energy and water efficiently</b>	Energy & Fuel	❖ Renewable Energy Use ❖ Alternative Fuel Use	The Council has reduced its Energy Use from 6,187.92 GJ in 2017 to 5,549.62 GJ in 2020; and Between 2017 and 2018 small scale solar installations in our communities increased by 14.4% <sup>i</sup>
<b>Plant more trees</b>	Environmental Reserves	❖ Revegetation projects	the Council continues to monitor its roadside re-vegetation projects
	Liveability	❖ Improved visual amenity in our towns	Has invested using Council and grant funds \$3.75 m in upgrading the amenity of our town entries and streetscapes – installing kerbs, gutters, irrigation, street furniture, replacing and planting new street trees in Berrigan, Finley, Tocumwal and Barooga

## Actions taken by Council and community to reduce Greenhouse Gas emissions

<b>Berrigan Shire 2027</b> <i>What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5 years ....</b>
<b>Maintain nature strips &amp; private reserves</b>	Open Space Management & Recreation	<ul style="list-style-type: none"> <li>❖ Council Managed Public Open Space</li> <li>❖ Community Managed Public Open Space</li> </ul>	the Council has worked with Section 355 Committees to identify projects and improve the environmental sustainability of facilities e.g.: installation of solar panels Berrigan & Tocumwal Pools
<b>Volunteer LLS projects</b>	Environmental Reserves	<ul style="list-style-type: none"> <li>❖ Participation rates in environmental projects</li> </ul>	the Council continues to provide support and information for environmental projects e.g.: Million Turtles Project



## Good government

### Strategic Objective:

- 2.1 Berrigan Shire 2027 objectives and strategies inform Council planning and community led projects
- 2.2 Ensure effective governance by Council of Council operations and reporting
- 2.3 Strengthen strategic relationships and partnerships with community, business and government

### Delivery Program Objectives

- 2.1.1 Council operations, partnerships and coordination of resources contribute toward implementation of Berrigan Shire 2027

### Headline/Key Performance Indicator: Resident & Business Satisfaction

**Target:** No reduction resident and business satisfaction rating

Result: 2010	Result: 2015	Result: 2020
Resident Satisfaction: 6.7/10	Resident Satisfaction: 6.45/10	Survey not conducted
Business Satisfaction: 6.5/10	Business Satisfaction: 6.48/10	

(Source: 2015 Nexus Research)

### Why is this an outcome indicator?

The development of a Community Strategic Plan establishes a pathway for Councils, communities, and individuals to become engaged and active in planning for the future wellbeing of our communities. Increasing the transparency of day-to-day Council operations and 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 (Berrigan Shire, 2027)

**Actions taken by the Council that contribute to resident and business satisfaction with Council services and partnerships, therefore, contribute toward the measurement of Berrigan Shire 2027 Strategic Outcome Good Government**

Actions taken by the Council to maintain or improve resident and business satisfaction			
Berrigan Shire 2027 actions <i>i.e.: What Council &amp; the community said it would or could do?</i>	Monitoring Measure	Indicator	In the past 5 years the Council ....
<b>Implementation of Integrated Management System</b>	Risk Management	❖ Integrated Management System	has reviewed its Integrated Management System and updated its Strategic Risk Management Plan with focus on updating Safe Work Methods Statements for outdoor activities
<b>Engaging communities in Berrigan Shire 2027 projects &amp; initiatives</b>	Integration	❖ Resident and Business Survey  ❖ New or reviewed Council Strategies/Asset Plans integrated with and aligned with <b>Berrigan Shire 2027</b>	Conducted 40-online surveys / polls attracting over 3,500 valid responses  Reviewed Strategies integrated and with <b>Berrigan Shire 2027</b> facilitating community engagement in <ul style="list-style-type: none"> <li>• 6 new Strategies</li> <li>• 4 Pedestrian and Mobility</li> <li>• 6 Landscape Master Plans</li> </ul> Attracting responses from residents, local business and other agencies through surveys, street stalls, public meetings and or focus groups
	Partnerships	❖ <b>Berrigan Shire 2027</b> community & Council partnerships / projects	has partnered with 18 volunteer Committees of Management in the management of community infrastructure and facilities

## Actions taken by the Council to maintain or improve resident and business satisfaction

<b>Berrigan Shire 2027 actions</b>  <i>i.e.: What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5 years the Council ....</b>
<b>Participating in region &amp; cross border forums and initiatives</b>	Strategic Partnerships	❖ Regional Partnerships ❖ Cross Border Activities	In conjunction with <ul style="list-style-type: none"> <li>• RAMJO has advocated for water reform</li> <li>• Moira Shire Council, Murray Goulburn Fruit Growers promoted Queensland Fruit Fly Project</li> <li>• Cross-Border Commissioner NSW/Vic participated in COVID19 response planning and advocacy</li> <li>• Established with Moira Shire Council &amp; Cobram Barooga Tourism a Sports &amp; Events Attraction Partnership</li> </ul>

## Supported and engaged communities

### Strategic Objective

**3.1 Create safe, friendly and accessible communities**

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

### Delivery Program Objectives

- 3.1.1 Build communities that are home to more families and young people
- 3.1.2 Facilitate all age healthy lifestyles and ageing in place
- 3.1.3 Strengthen the inclusiveness and accessibility of our community
- 3.1.4 Coordinate and facilitate the delivery of potable water, public health and safety services
- 3.2.1 Provide opportunities for life-long learning, cultural expression and recreation
- 3.2.2 Facilitate and partner with local communities in the development of township plans

<b>Headline/Key Performance Indicator: Combined Social Economic Index of Advantage / Disadvantage</b>			
<b>Target:</b> Net Increase in the combined (Advantage/Disadvantage SEIFA)			
SEIFA (Advantage/Disadvantage) ABS		SEIFA (Advantage/Disadvantage) ABS	
2011	<b>938</b>	2016	<b>935</b>

### Why is this an outcome indicator?

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 also fostered through every-day involvement in community activities (Berrigan Shire, 2027).

Actions taken by the Council that contribute to the social economic wellbeing of residents therefore, contribute toward the measurement of Berrigan Shire 2027 Strategic Outcome Supported and engaged communities

**Actions taken by the Council and our community to generate an improvement in the overall social and economic wellbeing of our communities**

<b>Berrigan Shire 2027 actions</b>  <i>i.e.: What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5 years ...</b>
<b>Promote and support Community events</b>	Community Events	❖ Community Events ❖ Attendance at community events	Community development events hosted by the Council e.g.: International Women’s Day, Youth Week, Children’s Week, Action Reaction Anti- Bullying Workshops in partnership with local football & netball clubs  Community organizations, local schools, businesses, and service Clubs have partnered with the Council sponsoring or supporting in-kind community development events hosted by the Council  Over 4,000 people participated in Council sponsored Community Events
<b>Planning for an Ageing population</b>	Ageing & Liveability	❖ Access to services and facilities	\$333,800 has been spent improving pedestrian mobility and access in our towns
<b>Water &amp; Public Health</b>	Environmental Health and safety	❖ Potable Water	Due to the drought and water restrictions residents consumed less water

**Actions taken by the Council and our community to generate an improvement in the overall social and economic wellbeing of our communities**

<b>Berrigan Shire 2027 actions</b>  <i>i.e.: What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5 years ...</b>
			2018-2020: 305 ML of recycled water in Finley & Tocumwal was used by council & commercial properties e.g: Golf Courses
<b>Emergency Services</b>	Environmental Health and safety	❖ Hazard Reduction	The Council has continued its annual program hazard reduction program and issued Orders as required
<b>Library Services</b>	Lifelong learning and Culture	❖ Membership per capita ❖ Lending	45% of the Shire’s residents are members of the Council’s Library Services  99,090 items were borrowed 1 Jul 2017 to 30 Dec 2020  and ... before COVID19 closed our libraries for events and programs 3,949 residents and visitors attended a library hosted activity or program in the previous two years 2018 - 2020

**Actions taken by the Council and our community to generate an improvement in the overall social and economic wellbeing of our communities**

<b>Berrigan Shire 2027 actions</b> <i>i.e.: What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5 years ....</b>
<p><b>Be a volunteer</b></p> <p><b>Look out for each other</b></p> <p><b>Welcome new residents</b></p>	Community Health & Wellbeing	❖ Volunteerism	<p>28% of the Shire's residents over 15 years of age – regularly volunteer compared to the New South Wales state percentage of 17% of residents aged 15 years and over</p> <p>Annual welcome BBQs / Events continue to be held in Berrigan</p>
<b>Use a park</b>	Recreation	❖ Participation in physical activity x age	<p>Approximately 402,000 people visited sports grounds and Reserves managed by Council or Council Committees of Management</p> <p>30 sporting clubs and user groups use Council recreation reserves</p>
<b>Join a club</b>	Recreation	❖ Community Directory	the Council used its social media to publish events and information about local clubs and their activities
<b>Initiate or support a Town Plan Project<sup>ii</sup></b>	Recreation Community Event Wellbeing	❖ No. Town Plan projects completed	Projects identified in Town Landscape Master Plans completed by Council with the support of external grant funds, service

**Actions taken by the Council and our community to generate an improvement in the overall social and economic wellbeing of our communities**

<p><b>Berrigan Shire</b> 2027 actions</p> <p><i>i.e.: What Council &amp; the community said it would or could do?</i></p>	<p><b>Monitoring Measure</b></p>	<p><b>Indicator</b></p>	<p><b>In the past 5 years ...</b></p>
			<p>clubs, volunteers and community groups include:</p> <p><b>Barooga</b> Barooga Adventure Park Barooga Walking Track</p> <p><b>Berrigan</b> Hayes Park – Berrigan Firsts Berrigan Streetscape – seating, bins, painting of shop fronts New Town Entries Sports Ground Upgrades</p> <p><b>Finley –</b> Town Entries Tree Planting Murray Street Murray Street Streetscape – painting of shop fronts Finley Pool Upgrades Finley Showgrounds Railway Park – sound shell, irrigation &amp; tree planting</p> <p><b>Tocumwal</b> Tocumwal Splash Park WAAAF Creek Walk Interpretative Trail</p>



## Diverse and resilient business

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|--|--|
| <b>4.1 Invest in local job creation, retention, and innovation</b>                     | 4.1.1 Identify opportunities for strategic investment and job creation   |
| <b>4.2 Strengthen and diversify the local economy</b>                                  | 4.2.1 Partner with government and industry to renew and promote the development of the Shire's economic assets           |
|  | 4.2.2 Support local enterprise through economic development initiatives  |
|  | 4.2.3 Engage local business through regular meetings, electronic newsletter, and Council bulletin and media publications |
| <b>4.3 Diversify and promote local tourism</b>   | 4.3.1 Implement the Berrigan Shire Visitor Events Plan   |
|  | 4.3.2 Partner regional Tourism Boards  |
| <b>4.4 Connect local, regional and national road, rail and aviation infrastructure</b> | 4.4.1 Develop and promote Berrigan Shire regional transport and freight infrastructure                                   |

### Headline/Key Performance Indicator: ABS: Economic Index of Wellbeing

**Target:** No decrease in Economic Wellbeing Index

2011		2016	
Index of Economic Resources	964	Index of Economic Resources	968

(Source: Australian Bureau of Statistics SEIFA Indices 2011 & 2016)

### Why is this an outcome indicator?

Local job creation driven by investment in innovation (new products/services) is needed to retain and attract skilled professionals and young people. Rural communities that 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: a diverse range of local/regional experiences supported by contemporary marketing and promotion (Berrigan Shire, 2027)

**Actions taken by the Council that contribute to the economic wellbeing of residents and business, therefore, contribute toward the measurement of Berrigan Shire 2027 Strategic Outcome Diverse and resilient business**

## Actions taken by Council and our communities to maintain economic wellbeing of our communities

<b>Berrigan Shire 2027 actions</b> <i>i.e.: What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5-years ...</b>
<b>Strategic Investment</b>	Economic & Industry Development	❖ Value of Economic Development Projects undertaken by Council  ❖ Multiplier Effect Jobs generated from Council/Grant income investment in Economic Development Projects	Tourism and Economic Development Strategies priority actions included: <ul style="list-style-type: none"> <li>• Facilitating Regional Tourism Network</li> <li>• Its Events Program Funding with the following significant events funded:               <ul style="list-style-type: none"> <li>○ SEGRA Conference at Barooga</li> <li>○ PGA Golf Tournament Tocumwal</li> <li>○ National Beach Volleyball – Cobram Barooga Thompsons Beach</li> </ul> </li> </ul> <p>Tocumwal Foreshore Redevelopment \$3.2 m</p> <p>Further the multiplier effect of jobs generated from \$3.2 m Tocumwal Foreshore redevelopment is: 21 local jobs</p>
<b>Renewal of Economic Assets</b>	Economic & Industry Development	❖ Economic Development Projects undertaken by Council	.. with Council and grant funds has:  Completed stage 2 of Tocumwal Airpark  Developed new industrial land at Jersey Street, Tocumwal

**Actions taken by Council and our communities to maintain economic wellbeing of our communities**

<b>Berrigan Shire 2027 actions <i>i.e.: What Council &amp; the community said it would or could do?</i></b>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5-years ...</b>
			<p>Invested in the development of a further 15 lots – residential land Lewis Crescent Finley</p> <p>Funded upgrades to the Finley Saleyards</p>
<b>Economic Development Initiatives</b>	Economic & Industry Development	❖ Industry Development Projects undertaken by Council	<p>Live Work and Invest Campaign</p> <p>Liveability Video Campaign</p> <p>Review &amp; Relaunch of Business Awards</p> <p>Marketing &amp; Television Campaign Riverina – COVID19 response</p>
<b>Engagement with Local Business</b>	Economic & Industry Development	<p>❖ Projects undertaken with local Chambers of Commerce</p> <p>❖ Attendance at Business Awards</p>	<p>Streetscape renewal Finley and Berrigan 2020</p> <p>Business and Industry in Berrigan Shire Facebook Page</p>
<b>Visitor and Events</b>	Tourism and Events	<p>❖ No. of Tourism Event Applicants that received Event funding</p> <p>❖ Assessed economic value of events funded</p>	<p>16 events funded a total of \$132,000 supporting the creation of 10 new jobs<sup>1</sup></p>
<b>Regional Transport &amp; Freight Infrastructure</b>	Regional Infrastructure	❖ Transport and Freight Infrastructure Projects undertaken by Council	<p>Completed the Strathvale Road, Berrigan Bypass</p>

<sup>1</sup> Modelled using id.data input-output event impact assessment tool

**Actions taken by Council and our communities to maintain economic wellbeing of our communities**

<b>Berrigan Shire</b> 2027 actions <i>i.e.: What Council &amp; the community said it would or could do?</i>	<b>Monitoring Measure</b>	<b>Indicator</b>	<b>In the past 5-years ...</b>
		❖ Multiplier Effect Jobs generated from Council/Grant income investment in Regional Transport & Freight Infrastructure Projects	A Fixing Country Roads Project \$1.2m this project generated 4 local jobs <sup>iii</sup> in heavy civil engineering and construction

## Footnotes

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<sup>i</sup> ABS Regional Statistics Berrigan LGA Land & Environment

<sup>ii</sup> Town Plans – Town Landscape Master Plans developed in consultation with the community with the assistance of LMLA

<sup>iii</sup> Id.data berrigan shire economic impact calculator