



COPPER COAST COUNCIL



Annual Business Plan & Budget

2023/2024



Introduction

It is a requirement through Section 123 of the Local Government Act 1999, that the Council must have an Annual Business Plan and Budget for each financial year. A Budget must be considered in conjunction with the Council's Annual Business Plan (and be consistent with that Plan, as adopted) and must be adopted before 31 August in each financial year.

The Council's Annual Business Plan must:

- include a summary of the Council's long-term objectives (as set out in its Strategic Management Plans);
- include an outline of;
 - the Council's objectives for the financial year;
 - the activities that the Council intends to undertake to achieve those objectives; and
 - the measures (financial and non-financial) which the Council intends to use to assess the performance of the Council against its objectives over the financial year;
- assess the financial requirements of the Council for the financial year and taking those requirements into account, set out a summary of its proposed operating expenditure, capital expenditure and sources of revenue;
- set out the rates structure and policies for the financial year;
- assess the impact of the rates structure and policies on the community, based on modelling that has been undertaken or obtained by the Council; and
- take into account the Council's Long-Term Financial Plan and relevant issues relating to the management and development of infrastructure and major assets by the Council.

Before the Council adopts its final Annual Business Plan, it must prepare a draft Annual Business Plan and undertake a public consultation process that, as a minimum, meets the requirements of Section 123(4) of the Local Government Act 1999. During the public consultation period, copies of the Council's draft Annual Business Plan and any other associated documents must be made available for inspection and purchase by the public at the principal office of the Council.

Once adopted by the Council, copies of the final Annual Business Plan and Budget for the financial year, must be available for inspection or purchase at the principal office of the Council. A summary of the Annual Business Plan must be included with the first rates notice which is sent to ratepayers and available at the Council offices.

This document presents the Annual Business Plan and Budget for the Copper Coast Council for the 2023/2024 financial year.

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THE YEAR IN FOCUS - *Mayor Roslyn Talbot*

An annual business plan is a road map for Council. It contains milestones that carry the plan forward through a series of smaller goals that lead to a broader vision of where the Council aims to be by the end of the year. It is an opportunity for the ratepayers to have input to our direction as well as being informed of our vision for the year.

Annual planning generates efficiency because it circles around performance. It helps to define what is critical to achieving over the year and delivers clear leadership giving everyone in all departments a clear sense of direction.

In preparing an Annual Business Plan it is really important to analyse past performance. Reviewing past goals helping to identify areas where you can improve and become more productive.

Last year it was great to finally see the completion of the Bay Road Major upgrade that included upgrade to stormwater, a shared cycling walking path and an upgrade to the road. This upgrade along with the completion of the shared pathway between Wallaroo and Moonta has seen all major areas linked and accessible by walking or cycling which enables us to safely live an active lifestyle.

Work will continue along Bay Road as we underground the power lines. We are trying to do this work with as little disruption as possible and all conduits were placed under any sealed surfaces before they were sealed so we will not have to redo any sealed sections. This work will finish off this precinct to a high standard.

As we look ahead into 2023/2024, we will continue to work with the Department for Infrastructure and Transport (DIT) to jointly work on the design and construction of the entrance road into Wallaroo. This work will include the roadway from the intersection of Beare Road and Copper Coast Highway, all the way to Irwine Terrace. It is a busy thoroughfare and we are all looking forward to this upgrade.

We have many plans in place for many upgrades of facilities which we will continue to drive forward. The Five Year Road Transport Plan which includes upgrading many roads is a key focus as we endeavour to bring our roads up to a standard to cope with the ever-growing transport needs. We have a master plan for many other areas of Council that we need to drive forward as well as develop new master plans to improve other facilities in the Copper Coast

The Copper Coast is growing and whilst this growth brings many challenges it also brings many opportunities. Opportunities with good planning we will be able to take and continue to improve the services provided to everyone here on the Copper Coast.

Good planning reduces uncertainty and indicates what everyone is expected to accomplish. We will plan and work towards our goals, the goal for the Copper Coast to continue to be the "Lifestyle Location of Choice".

THE AREA IN FOCUS

The Copper Coast is famous for having some of South Australia's best holiday beaches. Situated less than a two hour drive from Adelaide, this region of the Yorke Peninsula is rich in history and thriving with coastal developments. Its many attractions and accommodation make the Copper Coast an ideal tourist destination for both local and international visitors.

Located in the Copper Coast region are the Peninsula's three largest urban centres of Kadina, Moonta and Wallaroo. Smaller towns and settlements are located throughout the Council area including the coastal towns of Port Hughes, North Beach and Moonta Bay and the rural settlements of Cunliffe and Paskeville, home of the renowned Yorke Peninsula Field Days.

The original home of the Nharangga people, the Region's prosperity is largely attributed to the diversified arable farming activities based on cereal grains, oilseeds and pulses, together with livestock. The Yorke Peninsula and Wakefield Plains region encompasses some of South Australia's most fertile land and with recent advances in technology and effective crop diversification; the region has consistently achieved high yields.

The agriculture sector is a major employer within the region and is well supported by significant bulk grain handling and commodity facilities at the deep-sea port of Wallaroo which saw its first cruise ship visit in December 2019. Growth in the manufacturing sector has been strong, due to increased production in the agriculture and associated value-adding industries. Other manufacturing activities within the region include the production of transport equipment, building, construction and other related services.

The region also hosts significant extractive industries, including limestone, granite, dolomite, gypsum and sand mining.

The Copper Coast has a healthy fishing industry supporting scale fish, prawn, crab and abalone fisheries. The region has well-developed transport and communication networks, together with a soundly established business and service infrastructure. In recent years there has been strong growth in the health and community services, clerical, sales and services, professional and associated professional occupation sectors.

Yorke Peninsula's retail sector is largely based around the Copper Coasts urban centres of Kadina, Wallaroo and Moonta. The Central Business Districts of each of these major towns offer a diversity of general and specialist stores supported by many smaller retail outlets and business services.

Extensive parklands have been established in the major townships of Kadina, Wallaroo, Moonta, Port Hughes and Paskeville that cater for a wide range of recreational and sporting activities. The Copper Coast Sport and Leisure Centre is a major regional sporting venue which caters for indoor and ancillary pursuits.

The Victoria, Queen and Davies Town Squares of Kadina, Moonta and Wallaroo respectively continue to provide an important open space, reflecting the civic pride of each town community. The importance of the Moonta Mines area is recognised with its National Heritage site status.

Generous areas of foreshore reserve, with their sandy beaches and safe swimming are set aside at Port Hughes, Moonta Bay, Wallaroo and North Beach. The Port Hughes, Moonta Bay and Wallaroo jetties provide popular recreational fishing venues. Boat launching facilities are provided at Wallaroo and Port Hughes, including boat launching pontoons, protective breakwaters, wash down facilities at both sites and extensive trailer parking. A major water play attraction named “Splashtown” is conveniently located on the foreshore at Moonta Bay and is a popular waterslide attraction for residents and tourists.

Numerous active and passive cultural pursuits are supported by the regions many facilities, including libraries, galleries, performing arts, historical buildings, local histories and museums. The Moonta Gallery of the Arts is housed in the heritage listed Moonta Town Hall and provides a small exhibition space. The Ascot Theatre in Kadina provides a modern venue for cinematic theatre and Art and Community Gallery display facilities have been developed in the former public library to provide a permanent home for the Kernewek Lowender Art Collection.

The Council is a major sponsor of the Biennial Kernewek Lowender Festival of Cornish heritage and it is recognised as one of South Australia’s leading cultural events.

The accredited Visitor Information Centre at Kadina provides excellent visitor information services, supporting the region’s tourism aspirations and is the gateway for the Kadina National Trust Farm Shed Museum. This facility brings together some of the fascinating developments and practices of dry land farming and the exhibits show the hardships endured on the land throughout the ages. The Visitor Information Centre also provides fun for all ages with the Copper Coast Putt Putt course and the children’s Indoor Play Centre. Hedonbar Brewing has built a brewery at the location and provides another option for those looking to taste a home brewed beer from local products.

The SA Top Tourism Town program is designed to recognise those South Aussie towns that offer amazing visitor experiences and are committed to working collectively to increase visitation to its region. We are extremely proud to say that Moonta was selected as the winner of this award in 2021 and is South Australia’s Top Tourist Town. Wallaroo then followed this up in 2022 with the winner of the Small Tourism Town of the Year and also the People’s Choice winner.

The Copper Coast is fast emerging as a special place in which to live, conduct business and visit. Enjoying a Mediterranean ‘just right’ mild climate, the Council population, both permanent and visitors, continues to grow as people seek to enjoy the relaxed lifestyle and the regions many assets.

THE COUNCIL IN FOCUS

The Copper Coast Council is a progressive and successful Local Government Authority, committed to further developing the community's quality lifestyle by making living easy and ensuring that the Copper Coast is South Australia's lifestyle location of choice to live and visit. Council continues to strive to achieve the best outcome for its community through active facilitation of social, environmental, economic, cultural and governance initiatives in a high growth region.



Formed in May 1997 through the amalgamation of the District Council of Northern Yorke Peninsula and the Corporation of the Town of Wallaroo, the Council area is represented by a Mayor and nine Councillors.

Formally known as the District Council of the Copper Coast, the Council changed its name in July 2017 to the Copper Coast Council.

The Council covers an area of some 773 square kilometres, servicing a population of approximately 15,000 people and well over 400,000 visitors annually.

COUNCIL'S STRATEGIC PLAN - *Moving Toward 2029*

The Copper Coast Council acknowledges that a balanced, robust and well developed set of objectives will serve the Council and community well.

Focusing on the following five objectives, Council has developed a framework for its future strategic management plans.

- Social Objective – Wellbeing
- Environmental Objective – Sustainability
- Economic Objective – Prosperity
- Cultural Objective – Opportunity
- Governance Objective – Leadership

Annually through its Budget and Annual Plan, Council aligns budgets and programs against its key directions and strategies while periodically also reviewing its Strategic Plan.

Council is currently in the process of reviewing its Strategic Plan, and has been working with the community, business, industry and other stakeholders to best represent a unified vision for the future. The new Plan will be finalised in late 2023, and whilst many key strategies are expected to remain relatively unchanged, emerging projects and trends across the community will guide new projects and activities for each year.

Council will test key themes and outcomes with the community prior to final review and adoption by Council in 2023. The Plan will directly inform future projects, resources and budget allocations to support the strategic actions.

The 2023/2024 budget directly reflects some of the key emerging themes informing the new strategic plan, and the remaining strategies will be addressed in future Annual Business Plans once finalised.

DEFINING TARGETS AND MEASURING PROGRESS

As part of its Strategic Management Plans, Council prepares a Budget and Works Program and an Annual Business Plan to deliver the specific outcomes that will make up and achieve its strategic management objectives.

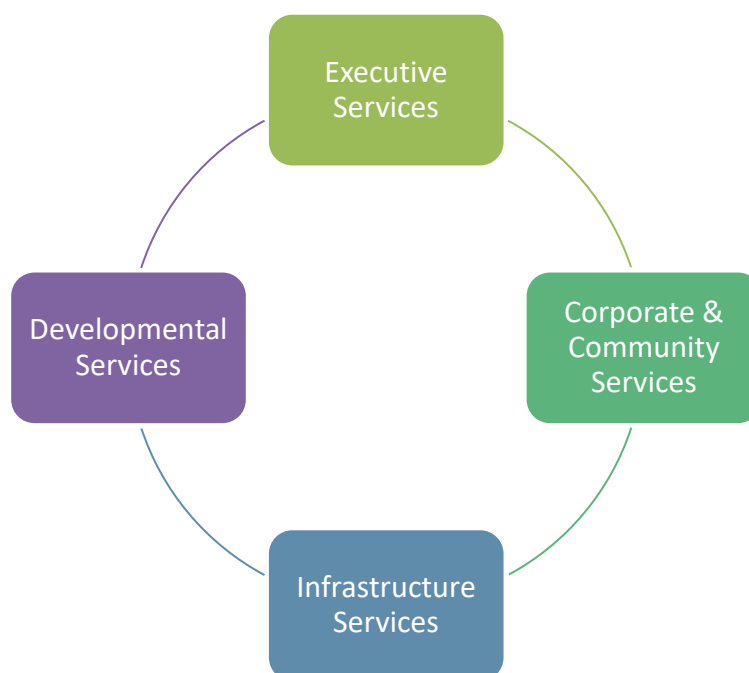
The annual process of defining targets and measuring progress is an integral part of the Council's Management Plan. By setting specific targets and measuring progress against the wider strategic objectives, achievement will be measured. These forms of measurement are a clear indication of progress, continuous improvement, program delivery and the performance of the Council as a whole.

STRATEGIC MANAGEMENT OBJECTIVES - Goals and Functions

Founded on the vision we see for the Copper Coast the Strategic Plan highlights our commitment, desire and capacity to deliver major projects, capital works and services to maintain and enhance the Council area over the next 10 years.

The Strategic Plan reflects Council's commitment to the Copper Coast community with its five (5) interrelated objectives and goals.

The goals underpinning these objectives are supported by Council's functional service areas, Executive Services, Corporate and Community Services, Infrastructure Services and Developmental Services. The organisation is structured to deliver the key strategies through these functional service areas.



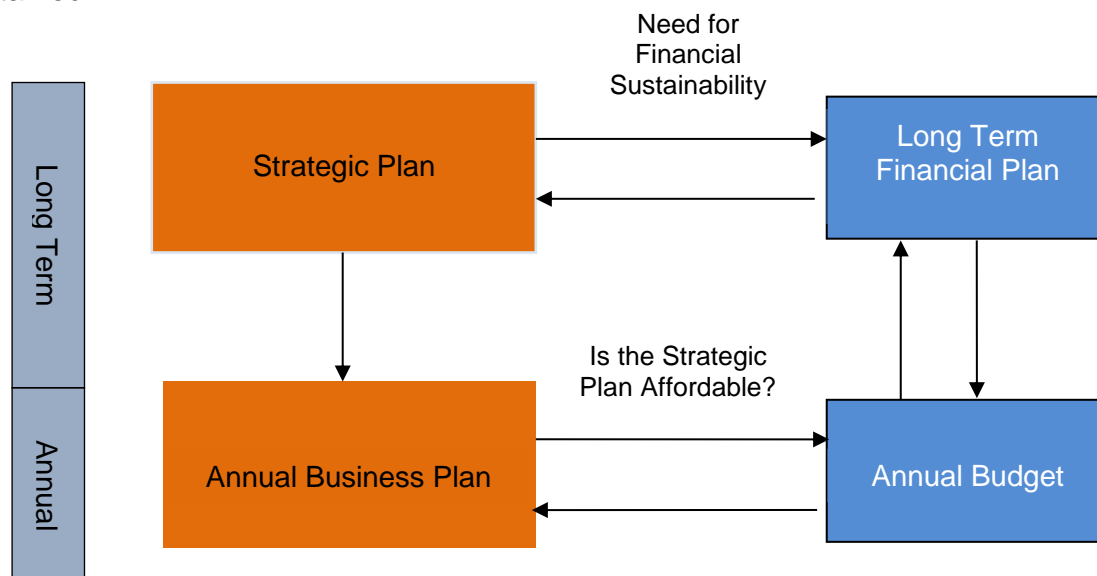
Objectives, Goals and Functions

The following table provides an overview of the Objectives, Goals and Functions for strategy and service delivery.

<u>Objective:</u>	<u>Goal:</u>	<u>Functions:</u>
Social Objective Wellbeing	To enhance the quality of life of our community by encouraging health, wellbeing and safety.	Youth Aged Human Services Public Order and Safety Community Education Volunteers
Environmental Objective Sustainability	To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community.	Natural Environment Infrastructure Services Health Management Waste Management Vegetation Water and Sewerage Foreshores Stormwater Public Facilities Council Property Traffic Corridors Alternative Transport Traffic Control Road Reserves Public Transport Planning Heritage Development Control Climate Change
Economic Objective Prosperity	To facilitate economic prosperity, balanced growth and the enhancement of the Copper Coast.	Investment Employment Tourism Area Promotion Industry Commerce
Cultural Objective Opportunity	To promote community identity by supporting rich lifestyle experiences including arts, heritage, culture and leisure activities.	Sport and Recreation Leisure Culture Arts Events
Governance Objective Leadership	To provide leadership and ensure community resources are managed efficiently and effectively.	Communications and Public Relations Finance Legislation Leadership Administration Risk Management

STRATEGIC MANAGEMENT FRAMEWORK

The Annual Business Plan sets out the Council's services, programs and projects for 2023/2024. It sets the Council's specific objectives for the year in the context of its forecast long term financial position to ensure that a sound financial position is maintained.



Infrastructure and Asset Management Plans

Given the asset-intensive sphere of Local Government, it is imperative that Councils have appropriate plans in place to effectively manage the considerable fixed asset stock under their control. Council is continuing to work towards a comprehensive suite of Asset Management Plans guiding the programmed maintenance and replacement of its significant fixed asset stock. We are also moving towards a consistent Asset Management System with Tonkin Consulting using Conquest Software.

As custodian of approximately net \$321M of fixed assets, ranging from the extensive road network infrastructure (including road pavement, kerb and footpaths, stormwater drainage) to sewerage treatment facilities, sporting ground facilities and community buildings such as libraries and town halls, there is an important need for such key plans.

With a robust improvement plan incorporated within the Asset Management Plan, the Five Year Road Transport Plan effectively acts as a 'roadmap' towards the effective management of Council's transport assets. The plan also addresses other fixed asset stock, including:

- Programmed maintenance schedules;
- Programmed asset replacement and renewal;
- Depreciation rates required to ensure that the consumption of such fixed assets is amortised over their effective useful lives.

Our plan will form the starting point for our planning going forward and such expenditure requirements incorporated in annual updates to Council's Long Term Financial Plan and the Annual Budget.

Long Term Financial Plan

The preparation of the 2023/2024 Budget has been formulated on the financial parameters and principles outlined in Council's Long Term Financial Plan, current economic conditions together with the actual expenditure forecasted from 2022/2023.

The Long Term Financial Plan effectively acts as a 'roadmap' to charter Council's financial operations in the longer term, and subsequently gives indicative future funding needs and requirements within an ever-changing economic environment.

The Long Term Financial Plan is continuously being reviewed and will be presented to Council as soon as practical after the adoption of the 2023/2024 Annual Business Plan and Budget.

Council's suite of Strategic Management Plans include:

- Annual Business Plan and Budget
- Long Term Financial Plan
- Strategic Management Plan
- Infrastructure and Asset Management Plan
- 5 year Road Transport Plan

SIGNIFICANT INFLUENCES & PRIORITIES

A number of significant factors have influenced the preparation of the Copper Coast Council's Annual Business Plan for 2023/2024. These include:

- The increase in the Consumer Price Index (CPI) for all groups (Adelaide) was 8.6% for the year ended 31 December 2022 and has reduced to 7.9% for the March 2023 quarter. Councils do face higher cost increases due to the capital intensive nature of the goods and services purchased and the fuel prices are impacting operating costs. Consideration is also given to the Local Government Cost Index, which measures the increase in costs for Local Government which was 4.1% as at the December 2022 quarter. No index for 2023 has been provided to date.
- Council now understands (through a thorough assessment of our assets) the true cost of maintaining, upgrading and replacing our assets. Council is working with Tonkin's Consulting to record all Infrastructure Assets on Conquest Software which will improve and provide a link through to strategic reporting on an annual basis.
- Negotiated Enterprise Bargaining Agreements and an increase to 11.0% for employer Superannuation Guarantee contributions (up from 10.5% in 2022/2023).
- Increasing fees and charges imposed by other levels of Government. This will include delivering the changes to local service levels in this area where budgets allow.
- Requirements to maintain and improve infrastructure assets to acceptable standards, including roads, footpaths, stormwater drainage and community wastewater management systems.
- Service delivery and infrastructure needs for a growing population.
- Impact of Coronavirus and other economic/environment factors including the cost of living increases and product unavailability.
- Continuing to reduce the budgeted operating deficit budget in the short term and working towards a balanced budget which is consistent with the Long Term Financial Plan.

In response to these factors and after public consultation, Council is committed to minimise the burden on rate payers, the final Annual Business Plan has been prepared within the following guidelines:

- The draft Annual Business Plan and Budget was prepared on the basis of an increase of 4.4% to the differential rate in the dollar from 2022/2023 to increase general rate income by 4.4%. This increase was also applied to corresponding service and fixed charges. After receiving the Annual Valuation File and reviewing the increases in capital value of properties throughout the Council area and taking into consideration the public comments, the differential rate in the dollar has been reduced along with a reduction in the fixed charge to reach an increase in general rate income equivalent to no more than the March CPI of 7.9%.
- Council has seen growth in vacant land available of 83 parcels and significant capital value increases which reflects the demand and economy at present.
- Total operating expenses have been held where possible, within levels of the previous financial years and adjusted by either the CPI or the Local Government Price Index allowing above indexation increases to be allocated directly to maintaining community assets, electricity, and assets such as stormwater infrastructure, roads and footpaths.
- To undertake the PLEC (undergrounding of powerlines) to complete the upgrade to Bay Road, working through planned stormwater priorities and to complete the master plan for Wallaroo, road reseals, rural roads and re-sheeting as outlined in the 5 year Road Transport Plan, footpaths and our wide range of services and facilities and including the upgrade to the Wallaroo Entrance Road in partnership with DPTI which will also include the Wallaroo Bypass Road.
- Council has agreed and is responsible for its part of the upgrade to the Copper Coast Highway (Wallaroo Entrance Road and Wallaroo Bypass Road)
 - Includes stormwater and footpath construction
 - Will be a multiple year project
- Due to increasing CPI, Council has increased the Capital Works Budget to allow for price increases in quoted works.
- Council has increased the Community Grants Program to also cater for increased pressure on community group budgets as a result of the CPI.
- Council has allocated a budget to further support and progress the World Heritage Recognition process for the Australian Cornish Mining Sites – Moonta & Burra.

The Copper Coast Council's key priorities for 2023/2024 are:

- Continue to work alongside the State Government to complete the upgrade of the entrance road to Wallaroo, this will also include an upgrade to the Wallaroo Bypass road;
- To continue with the implementation of the 5 year Road Transport Plan for all roads and footpaths;
- Continuous review of existing recurrent service levels provided to be undertaken in consultation with our community;
- To continue to work with Council's solicitors to progress the resolution of the Wallaroo Swimming Enclosure at the least cost;
- To continue to apply for funding to construct a Wallaroo Aquatic Facility;
- Repair the sea wall and improve accessibility at Moonta Bay (Note: this is a multi-year, multi-budget project) and finalise the Wallaroo Foreshore Master Plan.
- Continue to improve Council's Waste Management Sustainability including the monitoring of the food and green organics (FOGO) kerbside waste collection;
- Facilitating the future financial sustainability of Council by ensuring the financial operations remain within policy targets adopted for such purpose;
- To undertake Council's annual works program with a commitment to fund road reconstructions and reseals, footpaths, walking trails and foreshore developments;
- Continuation of the development of storm water management plans focussing on Wallaroo along with maintenance and renewal of storm water infrastructure which includes a major project on Moonta Road which also includes road sealing;
- CWMS Lagoon capacity increases & other Community Waste Water Projects and upgrades. Includes a review of the Community Wastewater Service Charge and Asset Management Plans;
- Copper Coast Sport and Leisure Centre Design for expansion
- McCauley Park upgrade, including stormwater management;
- Advocate for new Child Care Facilities in the Council area (Kadina and Moonta);
- World Heritage Listing – Australian Cornish Mining Sites.

CONTINUING SERVICES

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

- Regulatory activities e.g. maintaining the voters roll and supporting the elected Council;
- Setting rates, preparing an Annual Budget and determining longer-term strategic management plans for the area;
- Management of basic infrastructure including roads, footpaths, parks, public open space, street lighting and storm-water drainage;
- Community wastewater management systems;
- Street cleaning and rubbish collection;
- Development planning and control, including building safety assessment;
- Various environmental health services, and
- Animal Management.

In response to community needs the Council also provides further services and programs including:

- Library services (including a toy library in Kadina and a home delivery service);
- Town Halls and community buildings;
- Tourist facilities and the Visitor Information Centre;
- Copper Coast University Centre;
- Cemetery management;
- Splashtown waterpark operations at Moonta Bay;
- Wallaroo Silo Art Visual displays;
- Economic development;
- Fire prevention services;
- Environmental programs;
- Retirement units;
- Community and volunteer programs;
- Services for youth and the aged;
- Arts, culture and entertainment;
- Sporting and recreational facilities.

In all services, the Council seeks to be responsive to changing needs. Community feedback and surveys undertaken from time to time, check levels of satisfaction and areas for improvement.

The Council also operates a number of facilities on a fee for service basis (but not necessarily at full cost recovery). These facilities provide important community benefits while also generating revenue for services and projects of benefit to the Copper Coast. Services include:

- Caravan parks;
- Boat ramps;
- Copper Coast Resource Recovery Centre;
- Community Waste Management Schemes;
- Private infrastructure works, and
- Recreation Centre activities.

Further information on Council's facilities and services can be found on Council's website. www.coppercoast.sa.gov.au

Following is a detailed explanation of the services provided by the Council to the community. The cash flows generated by the provision of these services will be summarised in the budget for the financial year ending 30 June 2024. The services are broken up into the 4 organisational units of the Council being Corporate and Community Services, Infrastructure Services, Developmental Services and Executive Services.

CORPORATE & COMMUNITY SERVICES

1. Governance

There are two categories of governance being organisational and elected member. Expenses incurred in this service include executive salaries, elected members expenses and allowance, member training, memberships, travel, conferences, public liability, insurance, administration and officer support to Council.

2. Administration

Administration services cover the following activities:

- Financial services – provision of accounting services, budgeting, internal controls, record keeping, accounts payable, accounts receivable, payroll, insurance, taxation compliance, financial and management reporting.
- Human resources – compliance with Work Health and Safety (WHS) policies and legislation, recruitment, rehabilitation and performance management.
- Information technology – operation of the Council's information technology systems, management of computer hardware and software.
- Communication – telephone and internet services.
- Rates administration – setting and collection of rates and associated record keeping.
- Records management – maintenance of records management system.
- Customer service – customer support for the Council offices plus a range of community administration services.

3. Financing and Investing

Covers cash inflows and outflows associated with the Council's financing and investing activities.

4. *Aged Services*

This service covers the following activities:

- Aged Care Homes – maintenance of Council owned retirement units in Wallaroo (15) and Moonta (12) including McCauley Homes (10).
- Care in Motion, Community Care and Transport Services (previously YP Community Transport) – provision of motor vehicles as well as a contribution to the motor vehicle operating costs and administration costs. These vehicles pick people up from different areas of Yorke Peninsula and take them to Adelaide and back for medical appointments. The contribution helps with covering the shortfall in funding provided from the State Government for this scheme. This service includes the Community Visitors Scheme previously co-ordinated by Council.
- Community Bus Service – an initiative primarily funded by DPTI that allows community members to dial a bus as an intra-town service, operating 3 days per week. This service is performed by the Community Care and Transport Services.
- Doctors Housing – housing costs are subsidised by the Council to assist in attracting quality Doctors to the region.
- Volunteer Resource Centre – Responsibility for the preparation and printing of community newsletters has now been passed to the Moonta National Trust for an annual fee and reimbursement of electricity costs.

5. *Youth Services*

Supporting Youth programs including the Copper Coast Youth Network and working with the education providers in the Council area.

6. *Cultural and Arts*

This service covers the following activities:

- Ascot Theatre – The Ascot Theatre houses the Kernewek Lowender Art Collection, a gift shop and monthly exhibitions. A Cinema currently operates in the Ascot and will be returning to the Moonta Town Hall in the very near future.
- Moonta Gallery of the Arts – The Gallery is run by a dedicated group of volunteers supported by staff and hosts exhibitions free to the public on a monthly basis.
- Wallaroo Silo Art – the visual display which illuminates the Wallaroo Silo each evening is prepared by Council staff working together with contractors and from contributions from the Community.
- Paskeville Silo Art – Council staff will continue to work with the community to facilitate a tourism attraction which may include art on the Paskeville Silos.

Council staff currently support the Art Gallery volunteers with assistance with rostering, exhibition and gallery management. This also involves assistance with the SALA annual exhibitions and openings.

7. *Library Services*

Council ensure the library services at Kadina, Wallaroo and Moonta will continue to meet the needs of the growing population. Our libraries operate within the State Government Libraries Board one operating system which is consistent within the State.

The services currently provided by these libraries include:

- Mobile lending facilities,
- Public internet access,
- Toy library,
- Book bugs and other youth reading programs,
- Rostered JP Services,
- History trust facilities as well as the regular book lending services
- Currently trialling “floating collections” which will increase and improve services to the community
- Electronic (E-Books).

Self Service Kiosks are now available in our Wallaroo and Kadina branches.

Kadina Library is the first 24/7 library in South Australia and has been recognised by peers as an innovative service.

8. *Copper Coast University Centre*

Council was successful to receive Commonwealth funding under the Higher Education Support Act 2003 for a three (3) year period to establish and operate a Regional University Centre located in the Copper Coast. The centre supports all Commonwealth assisted students to undertake study, including students that are not studying a course delivered through the Centre, by providing infrastructure and facilities, academic support services, administrative support and pastoral care. The facility is co-located at the Kadina TAFE and Kadina Library service and does allow out of hours access also to students. A service agreement exists with the Spencer Gulf Uni Hub to provide support and services to the Centre.

During 2022/2023 the Council was advised from the Commonwealth that funding will continue to be provided for a further four (4) year period to support Regional University Centres. Negotiations are underway with the Commonwealth Government to finalise this agreement.

9. *Sports and Recreation*

Council provides and maintains a variety of sporting facilities and ovals/grounds as well as the Copper Coast Sports and Leisure Centre.

The services provided by Council's sports and recreation function include:

- Skate parks, picnic and BBQ areas;
- Jetties;
- Walking & Bike Trails;
- Splashtown Water Park;
- Copper Coast Putt Putt;
- Sea based swimming enclosures and water play activities, and
- CCSLC Program pool.

Council also supports local community sporting and recreation groups.

Council successfully co-ordinated the South Australian Masters Games in 2021 being the largest games in the events history and has again hosted the games in April 2023.

As a result of the change in the tendering process for the South Australian Masters Games, the Council prepared a bid to again host the South Australian Masters Games in April 2024 and have been announced as the host region for the 2024 games.

10. *Visitor Information Services, Events and Festivals*

The Copper Coast Visitor Information Centre is an accredited centre which provides information on the local Yorke Peninsula's Copper Coast area including the major townships of Kadina, Wallaroo, Moonta and the Yorke Peninsula region and for the whole of South Australia.

The Centre stocks a large range of souvenirs, local produce, history books and a range of novels and books by local authors. The Centre provides the gateway to The Farm Shed Museum, CopperCoast Putt Putt and the Copper Coast Indoor Play Centre and the independently operated Hedonbar.

Flame Festival – Council have supported the community with an event for the alternative year to Kernewek Lowender with the creation of a new three day festival showcasing local products and artisans throughout the Copper Coast and Yorke Peninsula. This festival will be held 24th to 26th May, 2024 to celebrate Food, Light, Art, Music and Entertainment. The talents of the Copper Coast local groups and artisans brought life to the inaugural event in 2022 with performances, cultural displays, workshops and many other creative events.

INFRASTRUCTURE SERVICES

1. *Community Waste Water Management System (CWMS)*

The CWMS Infrastructure includes two (2) mechanical waste water treatment plants and storage in Wallaroo and Moonta and facultative lagoons in Kadina as well as numerous pump stations and networks.

This service covers maintenance and construction of sewer and effluent schemes throughout the Council region. Activities include, amongst other things, repairs to pumps and electrical wiring for all systems as well as repairing and replacing pump and gravity lines as required. Ongoing inspections of system connections are also conducted to ensure all connections have been installed and operate correctly.

Our team works closely with ESCOSA and the relevant State Government Departments to ensure our facilities safe and compliant operations.

2. *Roads and Footpaths*

This service covers the following activities:

- Road and footpaths construction – annual works program and developer contributed works;
- Street cleaning and lighting;
- Car parking and public conveniences;
- Works depot;
- Road maintenance - fixing pot holes, reinstating trenches across roads, small patches of resealing and repairing and straightening rough edges. Kerbing, water tables and traffic signage are also charged to this activity;
- Ongoing upgrade and replacement of ageing plant and equipment;
- Road maintenance of rural unsealed roads – grading, tree trimming and spraying of weeds;
- Footpath maintenance - laying and rolling of crusher fines along the footpath, general footpath rolling, potholing and minor re-sheeting;
- Street sweeping in each of the towns - commercial areas periodically, footpath pavement, the picking up of litter by hand and contract management for the cleaning of bins;
- The Copper Triangle Aerodrome - inspections including checking of runway light functionality as well as the windsock. Maintenance also includes potholing and slashing of overgrowth, and
- Footpath capital commitment ongoing for 5km of paths.

3. *Parks and Gardens*

This service covers the provision and maintenance of parks and recreational facilities including parks and reserves as well as playgrounds.

Parks and gardens include the town squares, reserves and roundabouts. Maintenance includes the trimming of trees, cutting of lawns, repairs to sprinkler systems, repairs to playgrounds, repairs to seating and benches as well as general maintenance to the numerous structures built within these parks and reserves.

This will include an annual allocation of \$5,000 for two (2) free trees per property.

4. *Foreshore Protection*

This service covers the management of coastal environment and provision of facilities to enable sustainable use of coastal areas including the provision of boat ramps. Revegetation will be undertaken where required to ensure protection of the foreshores. Foreshore maintenance will continue along the length of Councils beach front maintaining and repairing the retaining walls as needed. Minor maintenance issues will be attended to such as cleaning up of seaweed, fixing shelters and beach front seating.

5. *Stormwater Drainage*

This service covers the stormwater management and recycling, including management and collection of street runoff and the development of capital schemes to enable the reuse and treatment of stormwater. Stormwater management plans including the prioritising of works and developing a works program to enable the upgrade of the regions stormwater infrastructure will continue through 2023/2024.

6. *Private Works*

This service covers the infrastructure work performed by Council on behalf of individuals or the Government. This work is charged out at commercial rates.

7. *Cemeteries*

Council operates cemeteries in each of the townships for the local and regional community. Expenditure includes the costs involved in locating, digging and backfilling of graves and general maintenance.

General Maintenance involves repairs to fencing and gates, the emptying of bins, gardening, watering and mowing as and where required.

Repair work will continue again this year as per the Council recommendation on the Kadina and Moonta cemetery walls.

The Cemetery Management Plans recommendations will be gradually worked through and work will commence to plan for future changes. This will include working through the logistics and planning to ensure waste water provision to the Moonta and Wallaroo cemeteries for future greening and improved signage.

8. *Halls and Public Conveniences*

Council has main Town Halls in Kadina, Moonta and Wallaroo, as well as other Council maintained buildings. The maintenance and cleaning of halls and public conveniences is undertaken by Council on a regular basis. Council will continue to undertake maintenance and upgrades of these facilities as and when required. Public conveniences are cleaned on a programmed basis with basic plumbing and other repairs and maintenance carried out as required.

Council has adopted a Master Plan for the Moonta Town Hall after working with consultants (Habitable Places) and the community to finalise plan for a possible community centre to be operated from within the Moonta Town Hall. This work will continue into the 2023/2024 budget if grant funding can be secured.

9. *Disability Discrimination Access and Inclusion*

Council is always looking at ways to ensure Council properties and facilities comply with Disability Discrimination Access and Inclusion requirements to allow disabled access to services and community participation and integration, includes an annual allocation of \$50,000 for projects that address this access.

DEVELOPMENTAL SERVICES**1. *Legislative Compliance***

This service covers dog and cat management, traffic control, fire control, health control and emergency services as required under various pieces of legislation.

This budget will include an allocation of \$10,000 for cat management.

2. *Planning*

The new Planning and Design Codes (which replaced all Council's Development Plans) was introduced in March 2021. It is expected that the Code will be amended on a continuous basis to improve the newly introduced system. The cost of the operation of this system is higher than previously budgeted.

3. *Natural Resource Management (Regional Landscape Levy)*

Council collects a levy on behalf of the State Government and the Northern and Yorke Landscape Board. Decisions relating to natural resource management are made by this Board independently from the Council. The levy for 2023/2024 has reduced as a result of an equalisation project undertaken by the Landscape Board. The total levy overall income from all Councils however to be received by the Board has been increased by 8.4% in accordance with the September CPI movement.

4. *Environmental Health*

Council regulates, promotes and provides information in relation to food safety. We also assess, monitor, regulate and promote safe and responsible management of prescribed waste and wastewater systems.

Council also collects the information and services for the school immunisation program. Council also provides regulation, promotion and information in relation to activities that prevent environmental health hazards or transmission of disease.

5. *Compliance*

Council undertakes inspection and compliance in relation to Council By-laws and also the Management and compliance of parking offences.

Council provides safe and enjoyable open space, reserves and recreation areas where the community and domestic animals can co-exist.

Council also facilitates public order and safety by promoting, monitoring and enforcing domestic animal management controls.

6. Fire Prevention

Council is committed to educate the community and enforce fire prevention legislation and provide fire mitigation strategies to reduce community risk.

7. *Waste Management and Recycling*

Collection of kerbside waste, recycling and organics; operation of waste disposal facility; general public litter collection and drum musters. The solid waste levy payable to the Environment Protection Authority is also charged to this area. Further increases in this levy are expected in the 2023/2024 financial year but will not be advised until after 1 July. The amount by which it will increase is unknown at this stage and will have to be factored into the budget at the time when it is made available.

Council will continue to provide additional waste collection services based on the rates set in the Fees and Charges Schedule. The implementation of a revised business kerbside collection to weekly collection of general waste, recycling and the new sustainable waste stream – ‘food organics green organics (FOGO)’ was introduced in February 2021. Changes to the residential collection services to a fortnightly service for general waste, recyclable waste and FOGO was introduced on 1 July 2021. Review of all waste management services is undertaken on an ongoing basis.

The current green waste voucher system allows residential ratepayers to deliver two domestic loads of free clean organic garden green waste per year to the Resource Recovery Centre under the supervision of staff and has been continued with a Council resolution in April 2022 resolving that up to 175kg is free of charge. There will also be the continuation of one hard refuse waste voucher up to 175kg free of charge. Charges will apply for waste above 175kg as per the adopted fees and charges register.

Council Officers continue to apply for grant funding to assist with the transport and operational costs with this provision of services to ratepayers and reduce to infrastructure costs to provide a sustainability and circular economy of waste service.

EXECUTIVE SERVICES

1. *Economic Development*

Economic development activities include strategic land development divisions, Regional Development Australia membership, encouraging industrial development as well as representing the Copper Coast's interests at other levels of Government.

The budget includes an allocation to support the Regional Development Australia - Yorke and Mid North.

Council have committed to a review and updating the Council's Economic Development and Marketing Plan to reflect past outcomes and future possibilities.

The Economic Development and Marketing Plan adopted by Council, helps our community to better understand our opportunities, to create a pathway forward and to advertise the region to enhance those opportunities.

The Council have been approached by childcare operators and the business operators regarding the lack of supported long day care places. This is hindering business recruitment and families returning to work. Council continues to advocate with Government for support in this area.

Council is also working with Renewal SA in regards to parcels of land which can be identified to address the lack of housing availability in the Council area, especially for Police, Education and Health employees.

2. *Tourism*

Tourism activities include increasing visitation by tourists through the operation of visitor information centres, marketing and promotion, special events, development of tourism assets including the Farm Shed and Caravan Parks.

The budget includes an allocation to support Yorke Peninsula Tourism with an ongoing increase at or around CPI. A Council resolution in May 2023 to support a contribution of \$20,000 to a branding evolution project has also been included in the final budget.

Council has partnered with the Regional Council of Goyder to recognise on the world stage the importance of the heritage to both areas. Barry Gamble, a UK-based independent World Heritage consultant with over 20 years' experience and advisor to a number of successful nominations to the World Heritage List, has been engaged to work and prepared the bid for World Heritage Status. Barry Gamble is a geographer and geologist, and a specialist in mining heritage.

A successful bid will greatly increase tourism with local, interstate and intrastate and international tourists visiting the area. A budget allocation to assist with this process has been included in the budget for 2023/2024.

CAPITAL AND MAJOR PROJECT PRIORITIES FOR THE YEAR

During this year of consolidation, project priorities to be undertaken during the year ending 30 June 2024 are as follows:

- To continue to budget for the implementation of projects within the 5 year Road Transport Plan and footpath program. This includes the previous commitment to the redevelopment and installation of footpaths throughout the Council area
- Redevelopment of the access paths and walkways along the foreshore areas and reinstatement of seawalls in Port Hughes and Moonta Bay (over at least a two year period).
- Ongoing improvements to the Community Wastewater Management Systems and review of CWMS service charges and asset management plans.
- Minor equipment & plant replacement.
- To work with Council's solicitors to resolve the Wallaroo Swimming Enclosure at the least cost.
- Work with the community and continue to apply for grant funding to assist with the provision of a suitable swimming enclosure at Wallaroo.
- To make provision for the costings of the recommendations of the Moonta Town Hall Master Plan
- To make provision for a shared cost alternative to maintain & repair the Port Hughes Jetty
- Walking and Cycling initiatives which may include the investigation of a shared path (cycling and walking trail) between Kadina and Moonta.
- Completion of the Stormwater Management Plan for Wallaroo and complete the works on Moonta Road which will include road sealing.
- Progress with the upgrade of the Wallaroo Entrance Road and the Wallaroo Bypass road in partnership with the State Government including stormwater and footpath construction.
- Upgrade McCauley Park including stormwater management

All uncompleted projects and their funding allocation currently included in the 2022/2023 budget will be reviewed and where relevant continue to form part of the 2023/2024 works program.

Following is a detailed explanation of the proposed project priorities to be undertaken by Council.

Governance

Community Grants - Council will continue to provide funding to various community groups each year through a grants program. The 2023/2024 allocation will be distributed in line with the Community Support Policy. This Policy details the support that Council provides for the community through its grants programs, direct assistance, loans, waiving of fees, leasing of land or in kind support (\$130,000).

Sport and Recreation

Bicycle and Walking Tracks – Council will continue to construct and upgrade tracks in consultation with local community groups including schools, local businesses and clubs. These tracks could include surfaces such as rubble/hot mix, boardwalk and fencing to walking and bike tracks throughout the Council area.

A priority project will be to continue to investigate a path between Kadina and Moonta for walking and cycling.

Connecting with neighbouring Councils to lengthen the shared trails available will be investigated for future budgets.

Waste Management and Recycling

Closure and capping of landfill sites – Continuing the implementation of the closure plans for our Wallaroo and Kadina Landfills in accordance with the requirements of the EPA.

Resource Recovery Centre – Council Officers will continue to apply for grant funding to assist with the purchase of machinery to assist with the handling of waste and operations of the Resource Recovery Centre.

Roads and Footpaths

Road Network – Councils re-sheeting of unsealed Rural and Urban roads which will be supported with a re-sealing and road works program. This currently includes a Roads to Recovery Allocation of \$330,100 in 2023/2024. The budget includes co-funding upgrades in accordance with the Council's Upgrade of Roads Policy.

Moonta CBD – Implementation of minor works to address issues, such as heavy vehicles (using Blanche Terrace), parking, pedestrian crossings, stormwater, supermarket expansion and outdoor trading.

The implementation of the project will be determined in consultation with representatives of the Moonta Progress Association and the Moonta Traders Group.

Major Road Reconstruction – Now that Bay Road reconstruction is complete the under grounding of the power lines with assistance from Power Line Environment Committee (PLEC) funding will commence.

Council has agreed and is responsible for its part of the upgrade to the Copper Coast Highway (Wallaroo Entrance Road & Wallaroo Bypass Road) includes;

- stormwater and footpath construction,
- Will be a multiple year project.

Footpaths - Council has again committed to the construction of new or replacement footpaths within the Copper Coast towns.

Stormwater Drainage

Various Projects – Council is currently prioritising the Wallaroo Stormwater Management Plan and this will enable projects to be prioritised for work.

Upgrades and installation of stormwater assets will occur on Moonta Road to enable it to be sealed.

Plant and Vehicles

Plant Replacement – Plant to be replaced in line with Council's plant replacement schedule, including an allowance for minor plant.

Motor Vehicle Replacement – Motor vehicles are replaced in line with Council's Motor Vehicle Policy.

Community Wastewater Management Systems
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CWMS – The existing systems will continue to need work completed under maintenance programs which are funded through the operating budget. The replacement of pumps and other infrastructure however is a capital cost. Additional works will be undertaken on the system from augmentation funding received in addition to the budgeted allocation.

Work commenced in 2019/2020 on the Kadina treatment lagoons and the management of these within the Environmental Improvement Plan (EIP) endorsed by Council in 2018/2019. This works continues into 2023/2024 as it is a staged plan.

As major developments are approved and come on line the existing treatment plants and storage lagoons need to be monitored for capacity. Increases in the infrastructure will be required in the near future.

Distribution and utilisation of the treated water forms part of the CWMS project and to this end the Council will be working with the Moonta Golf Club to establish an irrigation network within their land leased from Council and other Moonta Sporting Groups to provide an alternative water source. Provision of water supply will need to be balanced between all users and calculated as part of the project. To enable this project, grant funding will be required.

There are also discussions underway to guarantee increased water for the Wallaroo Golf Club and to provide water for the Wallaroo Cemetery. Provision of water supply will need to be balanced between all users.

Council Buildings and Public Conveniences

Halls and Other Council Buildings - Council will continue to maintain the Town Halls and other Council buildings within the area through a series of minor works to ensure the facilities continue to meet community needs.

After the work to repair to the Moonta Town Hall was completed, Council commenced a public consultation project around increasing the usage of the hall of which a master plan has been prepared which is currently in the market to obtain detailed costings which can then be used to apply for future grant funding for the upgrades.

Public Toilets – Council is to undertake a programmed upgrade of toilet facilities within the Copper Coast.

Cemeteries

Cemeteries – ongoing works to improve these areas. A key focus for this period will be to continue working towards a long term solution for the cemetery walls/fencing. The ongoing maintenance is budgeted through the operating budget.

Cemetery Management Plans have been produced for the four Council cemeteries in Kadina, Moonta, Wallaroo and Greens Plains. These will be reviewed and recommendations worked through for prioritisation in 2023/2024 and planning for future budgets.

Public Spaces and Recreational Areas

Council maintains a variety of open space areas to cater for active and passive use depending on the needs of a particular area of the community. The foreshores are an important public space from both a recreational and economic perspective. Recent foreshore works have seen a rise in community engagement and interaction with these areas as well as an increased number of tourists and economic activity in the region. Additional works will be undertaken from developer's public open space contributions received in addition to the budgeted allocation.

Foreshore Redevelopment – Council is to continue with the program to upgrade and redevelop the foreshores, including the access paths, beach access stairs and seawalls. Grant funding, \$208,000 was received from the Coastal Protection Authority to shore up the sea wall at Moonta Bay with rock armouring and this work is nearing completion.

Wallaroo Swimming Enclosure - To work with Council's solicitors to resolve the Wallaroo Swimming Enclosure at the least cost. Council is continuing to apply for grant funding to support the construction of a replacement enclosure.

Playgrounds – ongoing works to improve the areas playgrounds, parks and reserves will be completed through the operating budget and supported by additional open space contributions provided by developments.

Dog Parks – maintain and ensure that the dog parks are safe for all users.

MEASURING PERFORMANCE

Council recognises the importance of regularly reporting its performance to the local community and embraces the ethos of transparency in governance.

Council have a number of mechanisms already in place to measure and assess the performance of its operations – from the production of statutory reports such as the Annual Report and Annual Financial Statements, to various Key Performance Indicators (KPIs) used to measure service delivery outcomes.

The Annual Business Plan has been prepared to deliver the following Council objectives:

KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
1.1 Youth	Support Agencies, and community groups to align youth programs with the State Government Youth Action Plan	Youth programs aligned with Youth Action Plan through Copper Coast Youth Network and SOS Copper Coast.
	Support, through the Community Support Policy, to provide youth related programs	One youth initiative funded annually through the Community Support Policy.
	Support lead agencies and community groups to identify infrastructure requirements specifically related to Youth.	Support to provide a Youth inspired infrastructure project
	Support an ongoing traineeship employment program within Councils workforce.	Recruit selection and appointment of trainees
1.2 Aged	Advocate and facilitate for the provision of support services to the aged in transport, public safety, housing, and aged care accommodation.	Support services and resourcing requirements identified through HACC.
1.3 Human Services	Advocate for the retention and increased provision of health services and facilities.	Lobby Government Departments and agencies for services and facilities
	Investigate opportunities for better communication services, including broadband, mobile phone and television within the region	Improved communication services throughout the Copper Coast

KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
	Actively support the retention or attraction to the region of Rural Doctor services	Lobby agencies and Government Departments for Rural Doctor services
	Ensure Council properties and facilities comply with DDA requirements to allow disabled access to services and community participation and integration.	Continue to implement priorities from the DDA action plan
1.4 Public Order and Safety	Ensure the Council's transport system of roads, streets and pathways allow safe reliable and efficient transport	Implement 2023/24 Works program, commitment to upgrade footpaths
	Provision of dog and cat management, pest control, and feral animal control.	Quarterly reports of actions to the Council
	Be actively involved in the development and implementation of a regional disaster plan.	Disaster Plan updated and implemented
1.5 Volunteers	Facilitate and continue to support the work of community service clubs and volunteer groups to reduce isolation and promote social capital.	Community service clubs, Volunteer Resource Centre promoted and volunteer groups actively supported by Council.
	Identify and provide recognition of the contribution to the community made by volunteers and community groups.	Community service clubs and volunteer groups recognised by Council.
ENVIRONMENTAL OBJECTIVE - SUSTAINABILITY		
2.1 Planning	Maximise the benefits and minimise the cost of the new Planning and Design Code implemented in March 2021.	Continue to streamline and improve the State system
2.2 Vegetation	Liaise with appropriate Government agencies to identify areas of conservation significance	Support and be involved in agency action plans eg Landscape Management & Conservation Programs
	Demonstrate a best practice approach to conservation by actively preserving flora and fauna habitats and maintaining biodiversity	Identify and preserve areas of biodiversity significance
	Implement a Roadside Management Strategy Program to ensure regular management of roadside areas and native vegetation in the Council area.	Road sides maintained to the required level for adequate fire control and public aesthetics

KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
2.3 Cultural Heritage	Prepare and establish a maintenance priority listing for Council owned heritage assets	Priority listing prepared and monitored
2.4 Infrastructure and Services	Deliver Council's annual works program.	Works program delivered on Budget
	Review Councils' long term Asset and Infrastructure Management Plan	Plan prepared and adopted by Council.
2.5 Natural Environment	Prepare and implement Management Plans for the foreshores, parks, gardens and open spaces	As required, draft Management Plans prepared with initial stages implemented
	Ensure planning and building controls are sympathetic to the natural environment	Develop and implement policies that preserve flora and fauna habitats and maintain biodiversity as required
2.6 Health Management	Public food premises maintained to appropriate standards	Regular inspections undertaken as required.
2.7 Traffic Corridors	Lobby the State Government for road funds to upgrade roads	Actively seek and prepare applications for funding of road upgrades.
2.8 Alternative Transport	Continue Council's annual works program with a commitment to fund a footpath works program, develop a whole of region footpath implementation program.	Works program delivered on Budget
	Actively seek grant funds for the establishment of pedestrian and bicycle tracks	Apply for funds and implement works to comply with grant conditions
2.9 Traffic Control	Review speed limits and investigate the provision of traffic calming devices in town centres	Continuous monitoring and amending in conjunction with DPTI
2.10 Road Reserves	Reduce unauthorised uses carried out in road reserves	Reduced number of unauthorised activities
2.11 Public Transport	Provide adequate parking for public transport vehicles in appropriate locations.	Appropriate parking provided.
	Investigate provision/linkage of public transport with a community bus service	Community Transport service operating

KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
2.12 Sewerage & Waste	Continue to improve public health and environmental outcomes through the upkeep and establishment of CWMS in the Copper Coast.	Seek funding support for a CWMS scheme for the coastal properties in North Beach. Management of the Kadina Treatment Lagoons in line with the EIP.
	Major waste management processes to ensure EPA and SA Health compliance	Waste management processes reviewed and findings implemented
	Maximise community benefit through the reuse of treated effluent water	Monitor the use of reuse water and expand treatment and storage capacity
	Monitor and limit the impact of waste discharged onto foreshores and the marine environment	Monitor building site and Marina environments
2.13 Water Supply	Implementation of International Council for Local Environmental Initiatives (ICLEI) Water Campaign.	Milestones achieved
2.14 Foreshores	Actively seek external funding to enhance management and restoration of foreshore areas and coastal land	Continued improvement of foreshore areas and beach access.
2.15 Stormwater	Continue Council's annual works program with a commitment to fund maintenance and construction of storm water drainage systems	Works program delivered on Budget
	Development and implementation of "whole of area" Stormwater Management Plans.	Manage storm water through technically endorsed management plants (SMP's)
2.16 Public Facilities & Council property	Continue Council's annual works program with a commitment to fund Parks & Reserves Maintenance	Works program delivered on Budget, with the inclusion of one toilet upgrade per year

KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
ECONOMIC OBJECTIVE - PROSPERITY		
3.1 Investment & Employment:	Actively seek and facilitate the attraction of new industries that value-add to the local economy. Develop appropriate planning amendments to meet industrial/commercial demand.	Work in conjunction with the RDA to attract industry to the Copper Coast
3.2 Tourism & Area Promotion:	Upgrade and modernise the tourism attractions in each town, foreshores, car parks, parks and gardens, public amenities etc, by making Council's properties community and tourist friendly.	Works undertaken within Council budget allocation
3.3 Industry & Commerce:	Work with community leaders and lead agencies to identify and remove impediments to growth and development	Regularly meet with key stake holders in the community
CULTURAL OBJECTIVE - OPPORTUNITY		
4.1 Sport & Recreation:	Work with local sport and recreation groups to ensure the range of activities and venues provided is meeting the changing community needs.	Economic Development & Community Engagement Coordinator regularly meets with clubs to discuss opportunities.
4.2 Leisure:	Community has opportunity to access and enjoy open spaces	Works undertaken to improve open spaces within Council budget allocation
4.3 Cultural & Events:	Work with community groups to assist with the attraction and to provide facilitation of events and programs	Active Council involvement in events and program delivery
GOVERNANCE OBJECTIVE - LEADERSHIP		
5.1 Communications and Public Relations:	Facilitate opportunities for the community to become involved in decision making and advocacy on local issues.	Regular communication with Community Groups
5.2 Finance:	Review the Long Term Financial Plan	LTFP implemented and reviewed
	Provide a sufficient level of financial resources and facilities to ensure the delivery of Council services	Council Budget delivered on time and on target

KEY STRATEGY	OBJECTIVE	TARGET/OUTCOME
5.3 Legislation:	Provide training to ensure all Elected Members and staff are fully appraised of legislative responsibilities	Two Elected Member training sessions conducted, with provision for individual training as required.
	Review Council Policies and make available on Council website.	Policies reviewed as required.
5.4 Leadership:	Work with State and Australian Local Government Associations and neighbouring Councils to develop a campaign to deal with the issues of financial sustainability of Local Government, including the distribution of tax revenue, cost shifting, inadequate statutory fees and increasing service demand.	Active involvement with ALGA, LGA, LEGATUS and Yorke Peninsula Councils Alliance
	Facilitate and work with the community and representative groups to ensure sustainable growth and development	Meet regularly with key stake holders
5.5 Administration:	No qualifications on Financial Audit report	No unexplained qualifications on Audit reports
	Provide a responsive customer service that is relevant to the community's needs, undertake community satisfaction survey	No complaints upheld by Ombudsman
	Implement an appropriate Organisational Development structure supported by effective human resource management tools and practices	Organisational Development structure reviewed and efficient Organisational Development practices implemented
5.6 Risk Management:	Work with LG Risk Management Services to ensure all risks are identified and mitigated in an efficient manner	Risk Management framework reviewed
	Ensure safe work practices through implementation and management of the Work Health and Safety Policy and Risk Management Policies and Procedures.	Provision of a safe workplace with minimal Lost Time Injuries (LTI)

FUNDING THE BUSINESS PLAN

With regard to the Council's Long Term Financial Plan, an operating deficit (before capital income) of \$436,699 is budgeted in 2023/2024. The operating surplus/(deficit) measures the difference between operating revenue and expenses for the period. The Council's long term financial sustainability is dependent on ensuring that, on average over time, its expenses are less than its revenue.

The Council's 2023/2024 revenue is budgeted to be \$35.66M of which approximately \$22.2M will be raised from general rates, (excluding the Landscape Levy and CWMS Service Charges). Due to increasing costs of goods and services and inflationary pressures Council is budgeting to keep operating costs to a minimum. All efforts were made to budget for a rate increase of below CPI at 4.4%, however additional commitments made during the consultation process and inflationary pressures have increased this to a rate income increase of 5.35%, which is still under CPI. The revenue generated for the 2023/2024 budget will be from a mixture of a decrease in the differential rate in the dollar for all properties at 5% other than residential land which will decrease by 3% and the other and marina land which will decrease by 2%. The fixed charge will also decrease by \$52 per year to \$579.

Separate Rates

Kadina CBD

The local traders in the Kadina Business District requested a separate rate to fund planning towards development in this area (\$30,000). This rate will continue and these funds will be transferred to the Kadina Chamber of Commerce who will continue to administer them.

Port Hughes Golf Course (Dunes)

The Council introduced in the 2013/2014 financial year a new separate rate to partly fund the maintenance of the Port Hughes Golf Course (Dunes). This replaced the existing annual development levy that each land owner agreed to pay to the developer of The Dunes Port Hughes. Council has liaised with the Copperclub Golf & Community Association Inc as their previous request that this separate rate be capped until 30/6/2023 has now expired and the separate rate will now be increased by the March CPI. This rate will increase to \$778 for the 2023/2024 year and all income is passed directly onto the Copperclub Golf & Community Association Inc.

Riley Cove Community Corporation

During 2014/2015 residents of the Riley Cove Community Corporation approached Council to adopt a separate rate of \$265 to fund the internal road maintenance at the Riley Cove Village. This rate will continue for a period of 100 years and reviewed regularly during this period.

David Street Kerbing & Sealing

At the 4th December, 2019 Council adopted a separate rate for the residents adjoining David Street between George Street and Brittain Road to install kerbing and sealing David Street which will be in place for a five (5) year period. This will be the fourth year of the application of this rate of \$1,231.20 per year.

Otago Road Sand Drift Study Implementation

The Council supported a new Separate Rate for 43 residential properties located along the western boundary of Otago Road, North Beach and the property on Lot 11, located to the immediate south of the North Beach Tourist Park for five (5) years to fund the implementation of the sand drift strategy commencing in 2020/2021. This is the fourth year of this rate.

Other sources of revenue for the Council are:

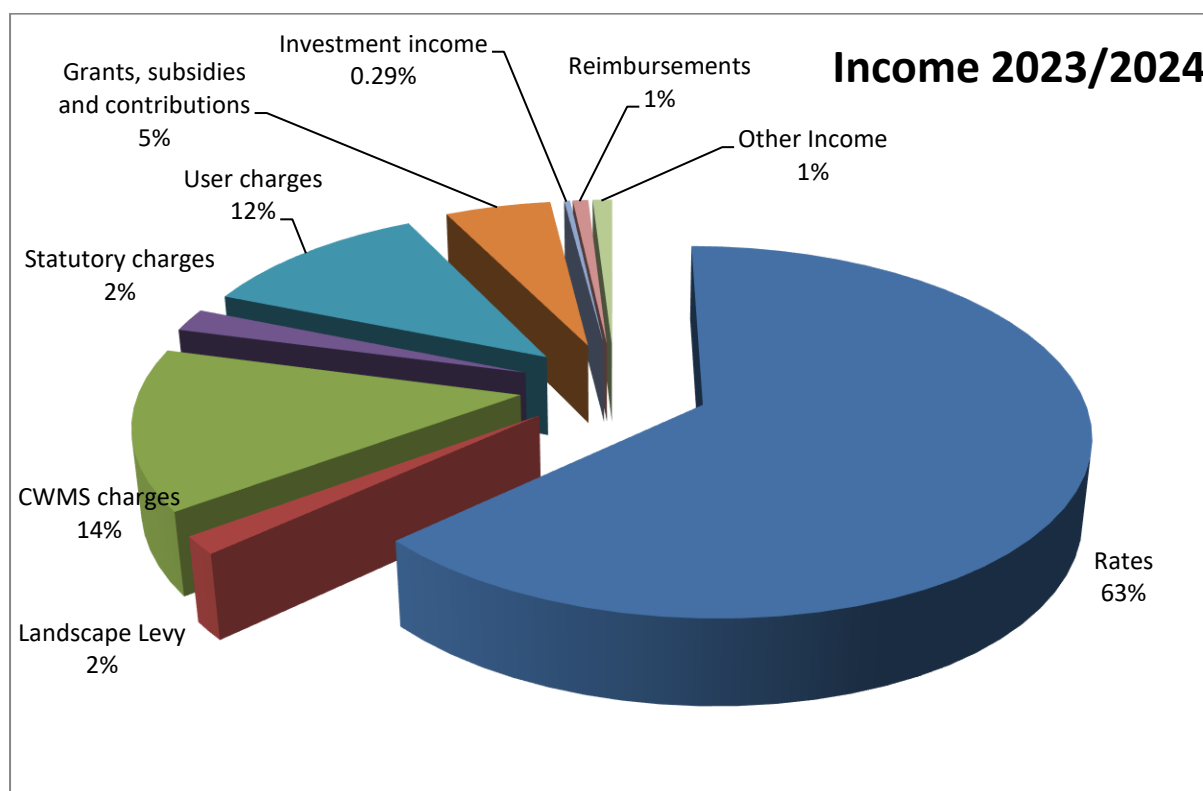
User Pay charges set by Council - these comprise charges for the Council's fee based facilities such as the boat ramps, caravan parks and waste management services.

Statutory Charges set by State Government – these are fees and charges set by regulation and collected by the Council for regulatory functions such as assessment of development applications and dog registrations. Revenues generally off-set the cost of the service.

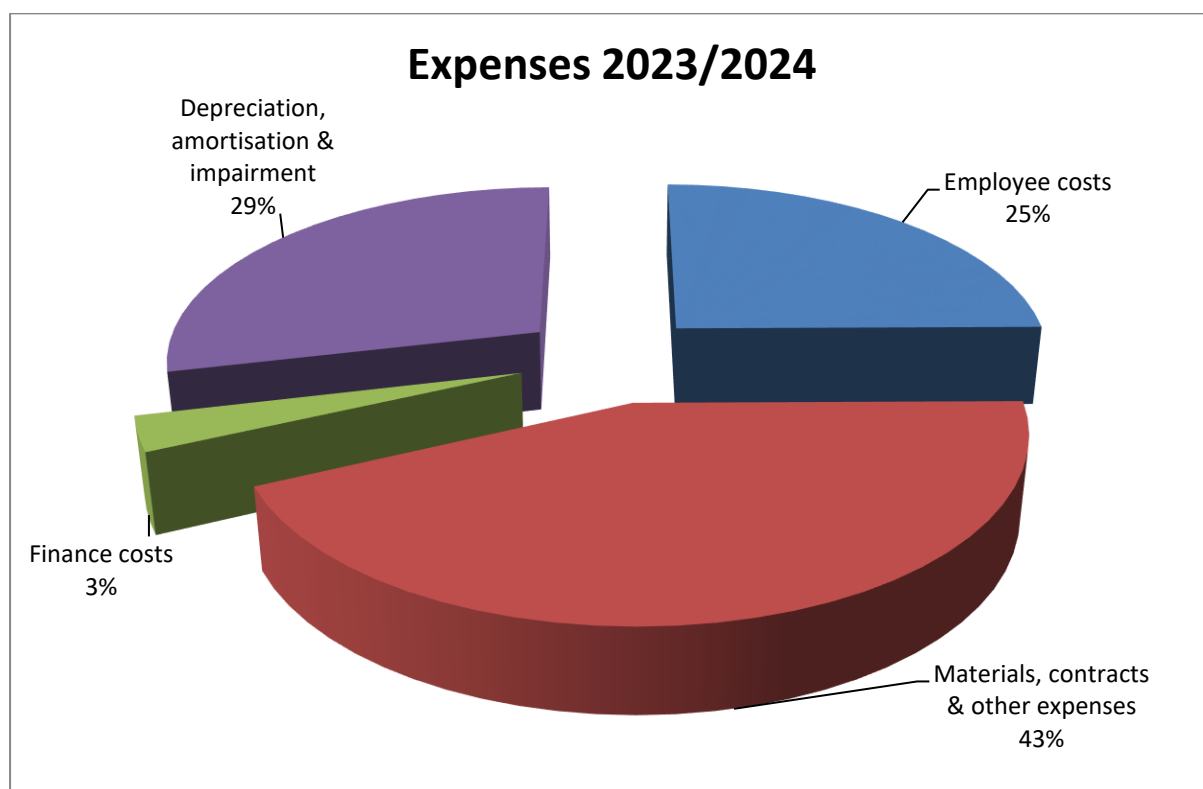
Grants, Subsidies and Contributions – the Council normally seeks to attract as much grant funding as possible from other levels of Government, and major projects of wider State benefit are usually joint funded in partnership with the State Government and other relevant parties.

Investment Income – Council invests funds for future maintenance and capital projects in interest bearing accounts.

Revenues for the 2023/2024 financial year are budgeted to be sourced as follows:



Expenses for the 2023/2024 financial year are budgeted to be incurred as follows:



IMPACT ON COUNCIL'S FINANCIAL POSITION

After taking account of planned net outlays on existing and new assets in 2023/2024, the Council's net lending (net borrowing) in 2023/2024 is budgeted to be (\$4,523,035). Accordingly, the level of the Council's net financial liabilities (adjusted for retirement village bonds) is expected to be \$10,014,000 at 30 June 2024.

Net financial liabilities is a key indicator of the Council's financial position. It measures total liabilities less financial assets (i.e. what the Council owes to others, less money the Council has or is owed). The expected level of net financial liabilities at 30 June 2024 represents 28% of estimated operating revenue in 2023/2024.

WHAT IT MEANS FOR RATES

The Annual Business Plan for 2023/2024 aims to strike a balance between the level of services for the community and the need to ensure the long-term financial sustainability of Council. Council has limited options to generate the income required to pay for services which it provides to the community. The primary source of income for Council is a property based tax – rates.

In setting its rates for the financial year the Council needs to give primary consideration to strategic directions, budget considerations, the current economic climate and the likely impacts on the community.

To prepare the Annual Budget, rate income was projected in line with the key assumptions within the Long Term Financial Plan and has been adjusted accordingly as information is received from the Valuer General's Office regarding the capital values within the Council area.

Council considers the service delivery needs and related expenditure. Rate levels are then determined only after consideration of expenditure priorities in relation to the Strategic Plan and community needs.

There will continue to be economic pressures applying to the Council in a number of ways, which will have an impact on the Council's budget and therefore put pressure on rates, for example:

- as other tiers of Government re-assess their core business, it is likely that Local Government will be required to provide more services to fill gaps;
- recent natural disasters, environmental & economic factors impacting on the level of funding available;
- as households income changes, the community will become increasingly reliant on Local Government for the provision of additional services;
- State and Federal Governments are increasingly promoting a philosophy of user-pays for service provision and delivery;
- cost increases which are unavoidable, for example, waste, fuel and water;
- demand for contractors is increasing prices;
- Inflationary pressures.

Rates represent Councils major source of income. In order to respond to the increased service demands and additional costs detailed above, an increase in rate income will be unavoidable to maintain services.

When projecting and proposing a budget, Council have assessed the following key principles:

1. That rates, represent a general tax levied on the basis of the value of land.
2. There is a commitment to the broad principle of fairness and equity in the distribution of rates across all ratepayers.
3. Capital value is used as the basis for valuing land within the Council area, as determined by the Valuer-General each year.
4. A differential rate applying to residential, vacant land, commercial, industrial, primary production, marina berths and other properties and a fixed charge will be applied as a means of raising taxation revenue within the community.
5. The Council will, as is required under the Landscape South Australia Act 2019, impose a separate rate to fund the operations of the Regional Landscape Management Board.
6. The Council will continue to accept the payment of rates in full or by four instalments provided either choice is received in full on or before the due date shown on the front of the rate notice.
7. Pre-payment of rates may be made in instalment amounts. Payment can be made at the Council Office, by use of Bpay or the Internet.
8. The Council will impose late payment penalties strictly in accordance with the Local Government Act 1999.
9. The Council may enforce the sale of land for non-payment of rates after three years in accordance with the Local Government Act 1999.
10. The Council will consider any application from a ratepayer to partially or wholly remit rates or to postpone rates on the basis of hardship in accordance with Section 182 or Section 182A of the Local Government Act 1999.
11. The Council will apply mandatory rebates and may apply discretionary rebates in accordance with Chapter 10, Division 5 of the Local Government Act 1999.
12. The Council advises that a rate cannot be challenged on the basis of non-compliance with the rating policy and rates must be paid in accordance with the required payment provisions.

Council's Revenue Raising Powers

All land within a Council area, except for land specifically exempt (eg. Crown Land, Council occupied land and other land prescribed in the Local Government Act 1999), is rateable. The Local Government Act provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties or through differential general rates which, applies to the use of properties.

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

Method Used to Value Land

The Council will continue to use *capital value* as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- Property value is a relatively good indicator of wealth. Capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

Adoption of Valuations

Council will adopt the valuations made by the Valuer-General as provided to the Council effective 1st July, 2023.

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

- (a) previously received a notice of this valuation under the Local Government Act, in which case the objection period is 60 days from the receipt of the first notice; or
- (b) previously had an objection to the valuation considered by the Valuer-General. The Council has no role in this process. It is important to note that the lodgement of an objection does not change the due date for payment of rates.

The 60 day objection period may be extended by the Valuer-General where it can be shown there is reasonable cause.

Differential General Rates

The Council will continue to apply the differential general rates on properties within the Council area. Land use is used as the factor to levy differential rates. For all rateable land within the area of the Council which has a land use designated as:

- Category (a) - Residential, a rate of 0.2835 cents in the dollar. Expected revenue \$15.67 M;
- Category (b) - Commercial—Shop, Category (c) - Commercial—Office or Category (d) – Commercial-Other, a rate of 0.6101 cents in the dollar. Expected revenue \$2.06M;
- Category (e) – Industry-Light, Category (f) – Industry-Other, a rate of 0.6330 cents in the dollar. Expected revenue \$241k.
- Category (g) - Primary Production, a rate of 0.2400 cents in the dollar. Expected revenue \$2.34M;
- Category (h) - Vacant Land, a rate of 0.4699 cents in the dollar. Expected revenue \$1.62M;
- Category (i) - Other (any other land use not referred to in a previous category), a rate of 0.3228 cents in the dollar. Expected revenue \$145k; and

- for all rateable land within the area of the Council which has a land use designated as Marina Berths, a rate of 0.6294 cents in the dollar. Expected revenue \$23.6k.

Council believes that differential general rates are appropriate for reasons of equity and relative benefit between classes of ratepayers given the nature, mix and significant capital values in a coastal community like the Copper Coast.

Fixed Charge

The Council imposes a fixed charge system, rather than a minimum rate, which tends to distort the equity principals of taxation. Council will decrease the fixed charge in the total of rates generated by \$52 per year to \$579 per year. (Was \$631 in 2022/2023 & 2021/2022)

The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if the same owner occupies and owns them.

The reasons for imposing a fixed charge are:

- The Council considers it appropriate that all rateable properties make a contribution to the cost of administering the Council's activities and the creation and maintenance of the physical infrastructure that supports each property
- The fixed charge system has a lesser proportionate impact on lower income earners than a minimum rate system
- The fixed charge system is more readily understandable than a minimum rate system

Separate Rates

Pursuant to Section 154 of the Act, a Council may declare a separate rate on rateable land within a part of the area of the Council for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or is intended to be, of particular benefit to the land, or the occupiers of the land, within that part of the area, or to visitors to that part of the area. These are as follows:

Separate Rate – Kadina CBD

In 2012/2013 the local traders in the Kadina Business District requested a separate rate to fund planning towards development in this area. This rate will be continued to be raised against Kadina CBD businesses (minimum of \$50) and will raise approximately \$30,000 to be transferred to the Kadina Chamber of Commerce who will administer the funds. All properties rated will gain immediate membership to the Chamber and be entitled to vote and be part of the decision making process for the funding. The area concerned is as per the diagram below.



Separate Rate – Port Hughes Golf Course (Dunes)

The Council introduced in the 2013/2014 financial year a Separate Rate to partly fund the maintenance of the Port Hughes Golf Course (Dunes). This replaced the annual Development Levy that each land owner has agreed to pay to the developer of The Dunes Port Hughes. The Separate Rate will be ongoing and remain as an annual charge on properties rates notices as long as the course is open and operational and is indexed by the March CPI (Adelaide) each year.

If the additional 9 holes are established the Separate Rate would increase by 100% to reflect the intention of the current encumbrance and the initial intention to have a fully operational 18 hole golf course when the land was originally developed and purchased.

During 2019/2020 the CopperClub Golf and Community Association Inc approached Council and requested that the rate not be indexed by the Consumer Price Index and in fact capped until 30th June 2023. This request has expired and after consulting with the Club the rate will increase by the CPI (7.9%) to \$778. The rate was \$721.00 in 2022/2023. All income is forwarded to the Copperclub Golf and Community Association Inc.



Separate Rate – Riley Cove Community Corporation

The Council was approached in 2014/2015 by the residents of the Riley Cove Community Corporation (20692) to assist with the maintenance of the internal roads owned by the Corporation for a period of one hundred (100) years to fund the replacement of the road seal, pavement and kerbing.

The proposal is to resurface the road every ten (10) years to minimise maintenance and protect the pavement and to allow for kerb replacement and maintenance over a 50 year cycle.

The Council has decided to implement a separate rate of \$265 to apply to each allotment per certificate of title for properties adjoining the Community Corporations internal roads (see map). This means it includes all properties that benefit from the road, not just those that are part of the Community Corporation 20692.

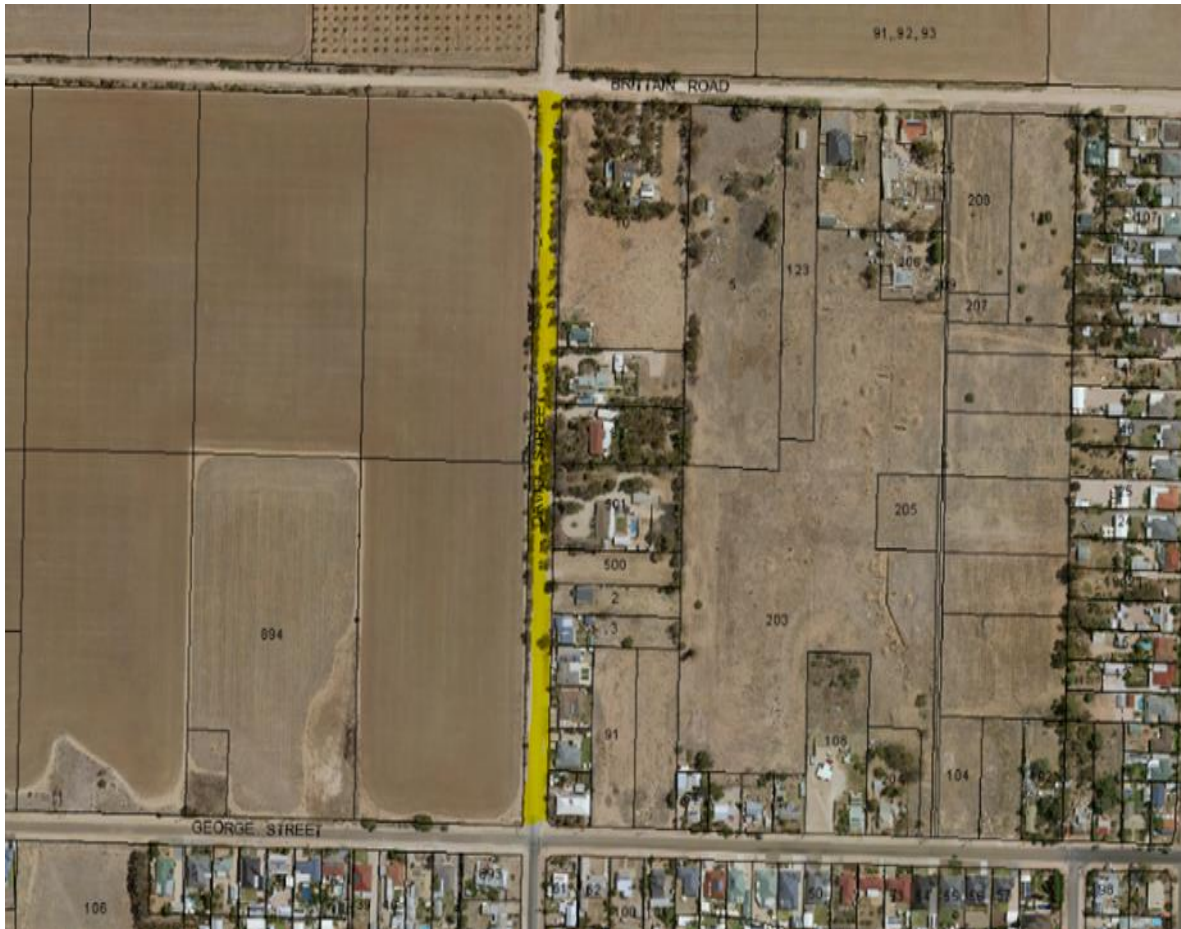
Should the project be completed for less than the amount stated, revisited every ten (10) years, the charge will be reduced by this amount over the remaining years.



Separate Rate – David Street Sealing and Kerbing

At the Council meeting 4th December 2019 the Council supported the motion to install kerbing and sealing on for properties adjoining David Street between George Street and Brittain Road in the 2020/2021 Annual Budget. The rate of \$1,231.20 per property for the 11 properties affected.

This rate will be applied over a five (5) year period ending in 2024/2025 and the properties to which this separate rate will apply is as highlighted in the diagram below.



Separate Rate – Otago Road Sand Drift Study Implementation

Over recent years a large build-up of sand has formed along the coastal frontage of Otago Road, North Beach, Wallaroo resulting in the inundation of some properties with sand and causing significant impact on the amenity of North Beach in general.

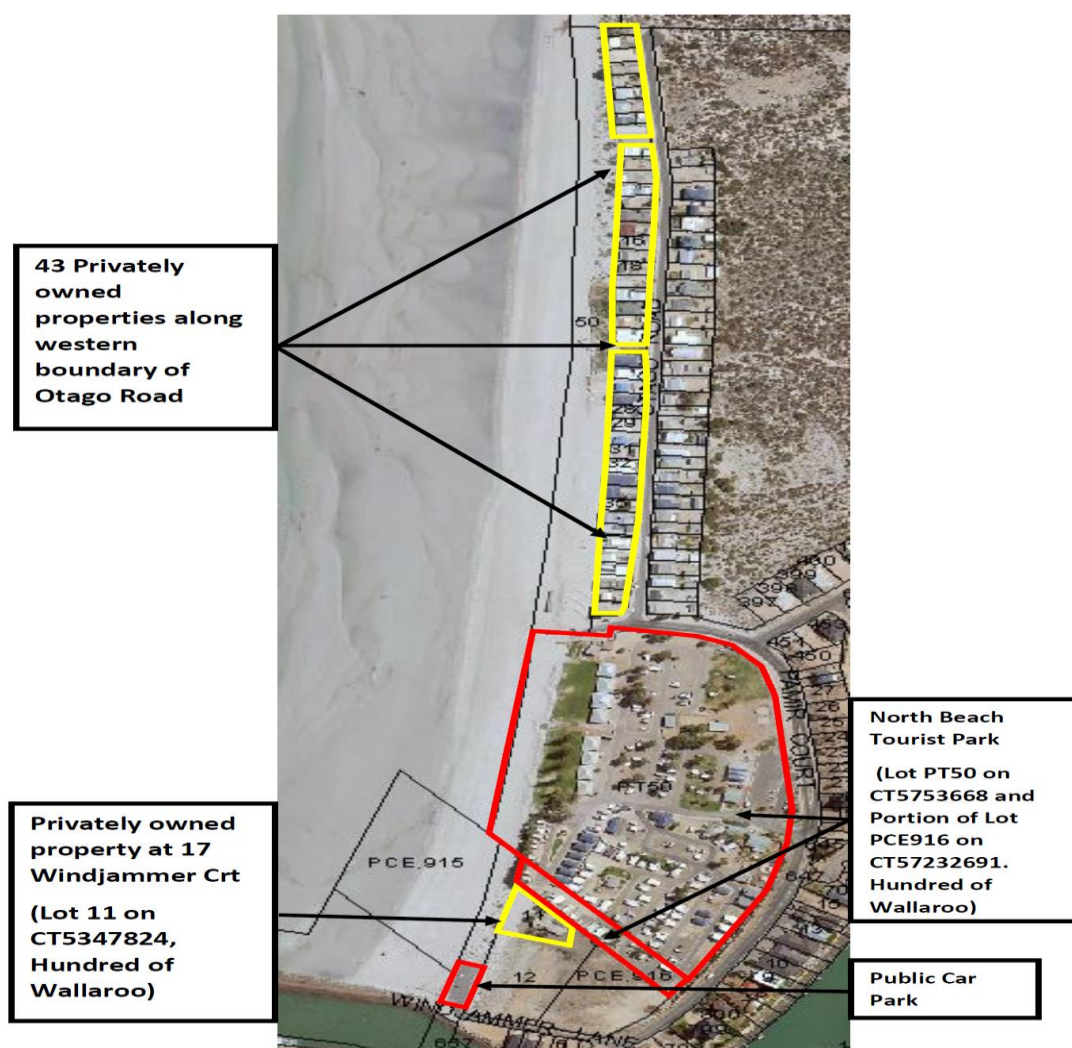
The LMA registered on title of the privately owned properties along Otago Road identified on the Map requires land owners to take responsibility for any potential risks posed to the properties as a result of the vulnerable location. For this reason the owners were expected to resolve the problem themselves, whilst Council accepted responsibility for maintenance work in front of the Wallaroo Holiday Park and the public car park. There were, however, still some owners who had an expectation that Council should “fix” the problem.

To ensure consistency in works carried out on the beach in front of the properties and also to provide guidance to the individual land owners, Council adopted a draft policy in December 2017 titled “*Otago Road Sand Drift Policy*”. This draft Policy was publicly advertised and also referred to the CPB for comment.

As part of the public consultation process for the *Otago Road Sand Drift Policy* a public meeting was held on 23 January 2018. Due to the differences of opinion at the meeting, it was agreed that a *Sand Drift Study Committee*, consisting of the *Wallaroo Beach Home Owners Association (WBHOA)*, be established to represent the home owners along Otago Road.

Upon referral however, CPB advised that the Policy could not be supported unless a study was undertaken by suitably qualified coastal experts to investigate and advise what measures should be implemented to manage the sand drift problem. The study was intended to formulate a sand drift strategy which would then replace the draft Policy adopted by Council. At this stage, a decision was made that it would be beneficial for all stakeholders if Council takes control of the process to ensure a unified approach in resolving the sand management along the entire beach.

A Victorian based company, *Water Technology*, was engaged in accordance with Council’s *Procurement Policy* to conduct the study. The study covered an area from the Wallaroo Marina northern breakwater northwards to a point in line with the end of Otago Road. The study with recommendations to manage the sand drift was finalised and supported by the CPB and Council in 2019.



Council was successful in obtaining \$52,000 grant funding from the CPB to assist with the implementation of the strategy. At the time when the study was concluded, it was estimated that the implementation of the recommended works would cost around \$130,000.

In accordance with Council's *Procurement Policy* a *Request for Quotation* was sent out to nine selected companies and after careful consideration and consultation with the CPB, *Succession Ecology* was engaged at a cost of \$313,870 for the implementation of the strategy.

The *Separate Rate* to the 43 residential properties located along the western boundary of Otago Road, North Beach and the privately owned property on Lot 11, located to the immediate south of the North Beach Tourist Park (see Map, *Appendix 1*), will be in place for five (5) years to fund the implementation of the sand drift strategy. This is the fourth year (2023/2024) of this rate.

The charge is calculated based on the linear beach frontage (i.e. the width) of each property and is reflected in the table in *Appendix 2* of the report titled "Otago Road - Separate Rate 2020 – 2025 - NORTH BEACH SAND DRIFT STRATEGY".

Service Charge

Pursuant to Section 155 of the Act, Community Wastewater Management Annual Service Charges based on the nature of the service and varying according to the CWMS Property Units Code in accordance with Regulation 12(4)(b) of the Local Government (General) Regulations 2013 be declared and imposed on all land to which the Council provides or makes available the prescribed service for the financial year ending 30th June 2024. This includes the areas covered by the Kadina Community Wastewater Management Systems, the Wallaroo Community Wastewater Management Systems and the Moonta, Pt Hughes and Moonta Bay Scheme. The annual service charge will increase by \$24 or 4.4% for the 2023/2024 financial year to \$568 on each property unit for occupied allotment and \$568 on each vacant allotment.

Regional Landscape Levy

The Council area falls within the Northern and Yorke Landscape Board area and as such the Council is required pursuant to the Landscape South Australia Act 2019, to raise funds by way of a separate levy to assist in funding the operations of the Board. The levy is imposed as a differential separate rate upon all properties within the area of the Board.

The Council is required to collect this revenue and pay the amount collected to the Landscape Administration Fund for distribution to the landscape board. It does not retain this revenue or determine how the revenue is spent, nor does it determine the amount of the levy to be collected. The amount of the levy per property is set by the total amount of funds Council are required to raise for the Landscape SA, Northern and Yorke Landscape Board. Council has been advised that the levy for 2023/2024 will be \$568,319, previously the levy was \$658,819 in 2022/2023.

A separate rate of 0.0113 cents in the dollar will be declared in 2023/2024 on all rateable land within the Council area within the area of the Northern and Yorke Landscape Board.

Any queries regarding the Regional Landscape Levy should be raised with the Northern and Yorke Landscape Board.

Head Office

155 Main North Road

Clare SA 5453

Phone: (08) 8841 3400

Website: <https://www.landscape.sa.gov.au/ny/home>

Rate Concessions**State Government concessions**

To check eligibility contact the Concessions SA Hotline 1800 307 758 or go to www.sa.gov.au/concessions

Should you be eligible for a State Government funded concession, this will be paid directly to you by the Department of Human Services and is not provided via your rate notice.

Remission and Postponement of Rates

Section 182 of the Local Government Act and the Essential Services Commission of South Australia permit the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates and to partially or wholly remit or to postpone the service charge for CWMS services, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates they are invited to contact the Council office to discuss the matter. The Council treats such inquiries confidentially.

Postponement of Rates for Seniors

Ratepayers who hold a State Seniors Card are now able to apply to Council to postpone payment of Council rates on their principal place of residence.

To be eligible for postponement of rates the applicants need to satisfy the following criteria:

- a State Seniors Card holder (or have applied for the card); and
- the property is the principal place of residence (where you live most of the time); and
- no other person, other than the applicant's spouse, has an interest as an owner of the property.

A minimum amount of \$500 of the annual rates must be paid.

The interest rate which will apply to the amount of rates postponed is prescribed in the Local Government Act (SA) 1999, Section 182A(12). Interest will be charged and compounded monthly on the total amount postponed, until the debt is paid.

The accrued debt including interest is payable at the time of disposal or sale of the property. However, there is an option for the payment of all or any part of the debt at an earlier time.

Payment of Rates

Council rates will be payable by quarterly instalments falling due on 1 September 2023, 1 December 2023, 1 March 2024 and 1 June 2024. The total outstanding balance of rates may be paid in full at any time.

Council rates may be paid:

- In person at any Post Office
- In person at the principal office of Council in Kadina
- By telephone at the ratepayers participating financial institution using B-Pay
- By internet with ratepayers online banking using B-Pay
- By Post BillPay service
- By mail (by cheque or by credit card details advised on the Rate Account remittance advice).

(Methods of payment details are outlined on the reverse of the rates notice)

In addition, regular pre payments of Council Rates are allowed at any time and can be made at the principal Council office, via Bpay and via Australia Post.

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard arrangements should contact the Rates Officer on 8828 1200 to discuss alternative payment arrangements. Such enquiries are treated confidentially by the Council.

National Debt Helpline

Trained financial counsellors are available for free financial counselling, enquiries through the National Debt Helpline (NDH). For more information visit <http://ndh.org.au> or call 1800 007 007.

Late Payment of Rates

The Council has determined that penalties for late payments will be imposed in accordance with the provisions of Section 181(8) of the Local Government Act 1999 and relevant Council procedures.

Late payment fines are levied in accordance with the provisions of Section 181(8) of the Act. These provisions are the only provisions available to the Council to ensure that all ratepayers pay promptly.

The Act provides that:

“If an instalment of rates is not paid on or before the date on which it falls due:

- a) the instalment will be regarded as being in arrears, and
- b) a fine of two (2) percent of the amount of the instalment is payable, and
- c) on the expiration of each full month from that date, interest of the prescribed percentage of the amount in arrears (including the amount of any previous unpaid fine but excluding interest from any previous month) accrues.”

Any ratepayer who may or is likely to, experience difficulty with meeting the standard instalments and due dates can contact the Council to discuss alternative payment arrangements. It should be noted that fines and interest are still levied in accordance with the Act under any payment arrangement.

Council will consider applications for remissions of fines in certain extenuating circumstances. A request for waiver of fines should be made in writing, setting out detailed reasons why a fine remission has been requested.

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

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

Recovery of Rates

In accordance with sound financial management principles, the Rates Officer will apply prudent debt management practices to Rate Debtors. This includes an ongoing review of rates in arrears and following a systematic debt recovery approach.

Rates, which remain in arrears for a period exceeding 30 days, will be subject to recovery action in accordance with the Councils normal debt recovery procedures.

Sale of Land for Non-payment of Rates

Section 184 of the Act provides that a Council may sell any property where the rates have been in arrears for three (3) years or more. The Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one (1) month. Except in extraordinary circumstances, the Council will enforce the sale of land for arrears of rates.

COPPER COAST COUNCIL

ANNUAL BUDGET

2023/2024

Planning Framework

The 2023/2024 Budget has been developed within the Council's overall planning framework. The Council's suite of Strategic Management Plans includes a 10-year Long-Term Financial Plan supported by an Infrastructure and Asset Management Plan. Council's Strategic Plan and the Annual Report complete Council's suite of corporate documents.

To guide the preparation of its Budget, the Council prepared and undertook community consultation on a draft Annual Business Plan. Council at its June 2023 meeting considered all written submissions received and provided any opportunity for presentations from members of the community during the public meeting in May. Staff presented an Annual Business Plan and Budget to the Audit Committee meeting and to the July 2023 Council meeting for Elected Member consideration.

Subsection 123(6a) of the *Local Government Act 1999* (commenced 6 January 2022) provides that if the council proposes to adopt an Annual Business Plan with amendments, it must include in the adopted business plan a statement setting out any significant amendments from the draft annual business plan and provide reasons for those amendments.

The changes to this plan from the proposed draft Annual Business Plan have been to the June 2023 Council meeting and been summarised on page 14 of this document and again below as:

The draft Annual Business Plan and Budget was prepared on the basis of an increase of 4.4% to the differential rate in the dollar from 2022/2023 to increase general rate income by 4.4%. This increase was also applied to corresponding service and fixed charges. After receiving the Annual Valuation File and reviewing the increases in capital value of properties throughout the Council area and taking into consideration the public comments, the differential rate in the dollar has been reduced by 5% for the differential rates applicable to Vacant Land, Commercial, Industrial & Primary Production Properties, a 3% reduction in the differential rate for Residential Properties and a 2% reduction in the differential rates of Other Land and Marina Properties. This is along with a reduction in the fixed charge of \$52 was to reach an increase in general rate income equivalent to an increase of 5.36%.

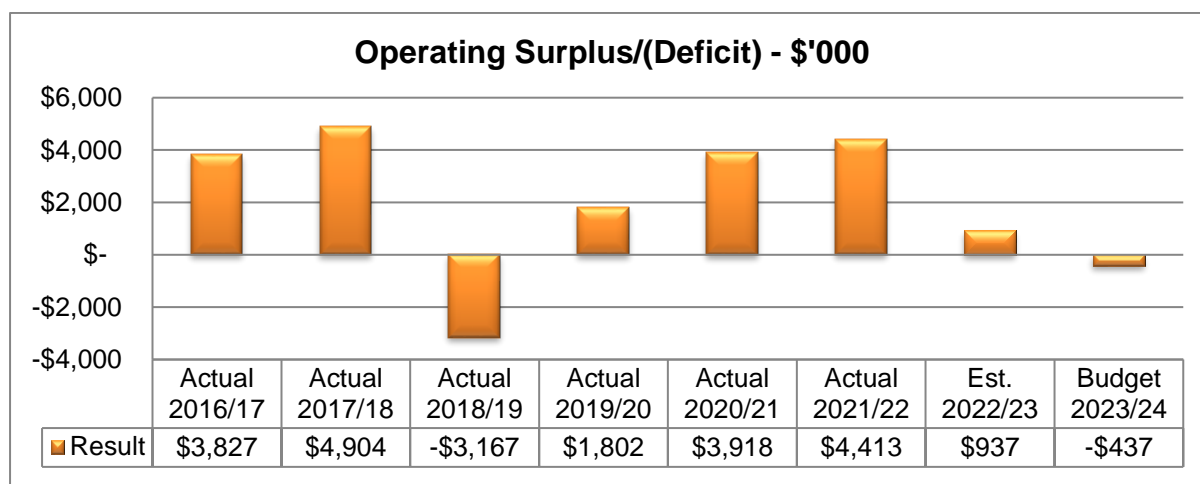
Consideration has also been given to the Local Government Reform process throughout the compilation of this document.

The Annual Business Plan as adopted provides a linkage between the Council's suite of Strategic Management Plans and its Annual Budget.

Summary of 2023-2024 Budget

This summary provides information about the five key indicators of the Council's financial performance and position and an analysis on each of the indicators is included with further explanatory notes on the indicators provided in the Glossary. As part of the Long Term Financial Planning process Council is required to set target ranges to operate within these ratios. These targets need to be appropriate and guide Council towards financial sustainability. Council considers these when reviewing the Long Term Financial Plan.

Operating Surplus / (Deficit)



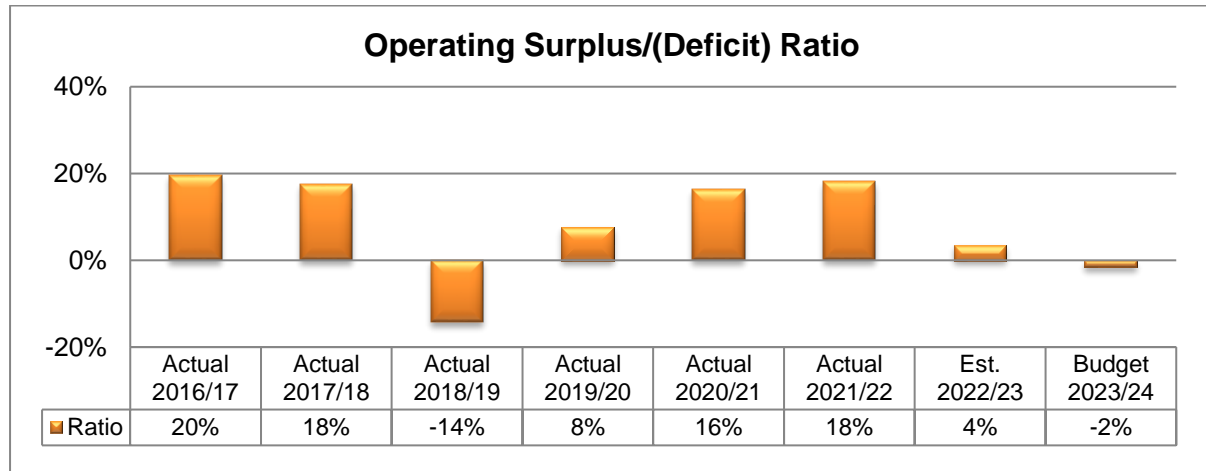
The anticipated operating deficit for 2023/2024 is \$436,699 before Capital income. With respect to the above graph, the deficit result of 2018/2019 was the result of the carryover of the Wallaroo Shores Private Works project in which the rate revenue was recognised in 2017/2018 and the balance of the expenditure incurred in 2018/2019. This is reflected in the graph above over these years. There was also a 50% forward payment of the 2018/2019 Grants Commission income paid in 2017/2018 for the 2018/2019 year. It is Council's long term plan to operate with a balanced budget. There has also been a 75% forward payment of the financial assistance grants for 2022/2023 in the 2021/2022 financial year which impacts on this ratio also. Council has not budgeted for any forward payments in the 2023/2024 year.

The private works for the Wallaroo Shores Development were funded by a separate rate applied to the land and the outstanding balance of this rate is recognised in the Balance Sheet under Trade and Other Receivables. It is difficult to estimate the receipt of the separate rate income as it is currently occurring upon sale of land only and Council is working closely with the developer to this regard. Interest is charged on the balance outstanding and the balance owing (excluding interest) was \$7,471,470 as at 12th May, 2023. Repayment in full was required by 30 June 2023 however this is currently in negotiations.

No repayment estimate has been included in the budget for 2023/2024 and payments received will be adjusted through the budget review process.

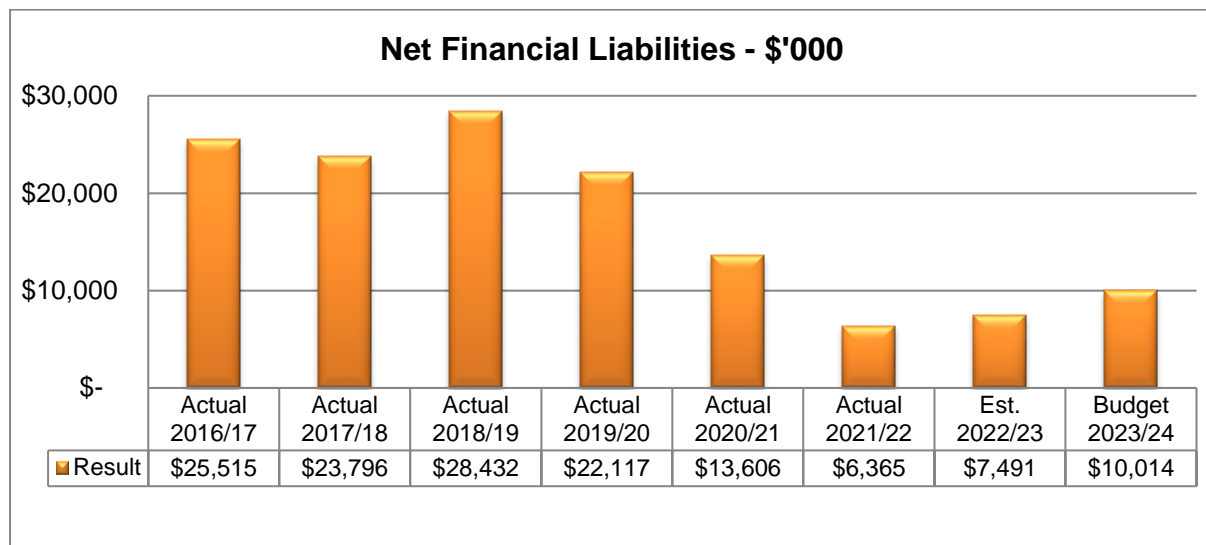
The payment to the Kadina Hockey Club for the Council commitment from the sale of land was included in the Budget for 2020/2021 & 2021/2022 however the land sale has not yet been finalised. The proceeds of sale have not been carried forward into the budget for 2023/24 and will be the subject of a future budget review.

Operating Surplus Ratio



The estimated operating deficit in 2023/2024 expressed as a percentage of general and other rates (the operating surplus ratio) is estimated to be minus 2%. The actual results for 2020/2021 and 2021/2022 reflects the income received through the various grant program funds which have been in the majority capitalised assets on the balance sheet.

Net Financial Liabilities



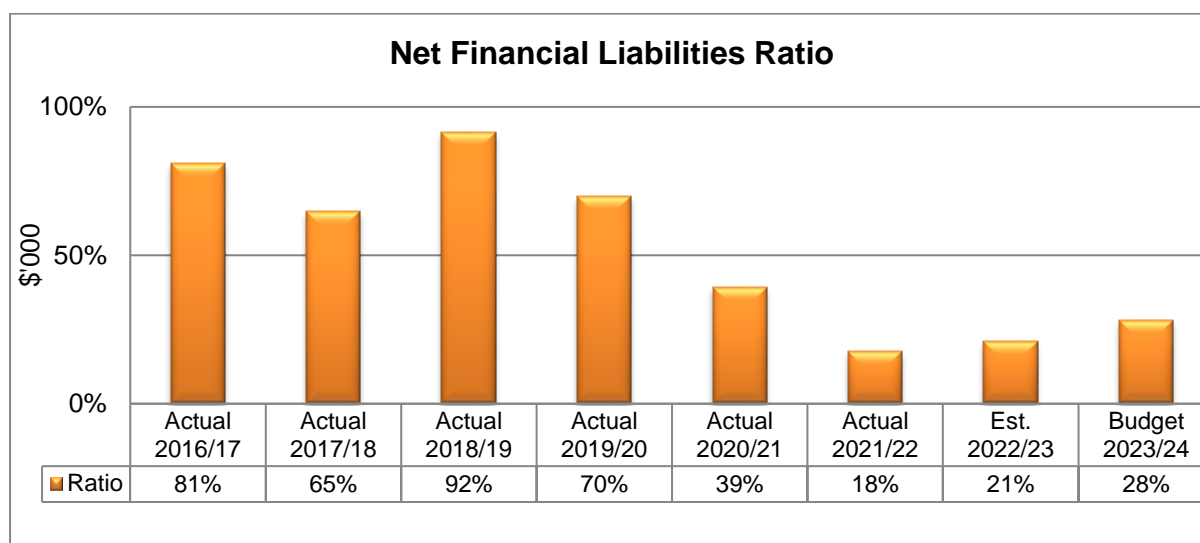
The Council's stock of net financial liabilities is expected to be \$10,014 Million at 30 June 2024. This represents an increase of \$2,523 M on the estimated level of net financial liabilities as at 30 June 2023. The increase reflects no estimate included in the budget for a reduction in the loan funds for the Wallaroo Shores Development of loan repayments over the period. However, the lower results has been impacted on the cash held as at balance date.

Council is continuing to manage the cash flow and balances internal borrowings against externally borrowed funds. A table summarising the purposes of the debt as at 18th April 2023 is outlined further into this report in Appendix F.

The net financial liabilities balance also includes the provision for the reinstatement of the landfill sites at Wallaroo and Kadina which was reduced in 2016/2017 to its current provisioned value of \$2.493M and also the employee leave liabilities which are managed and reviewed each year.

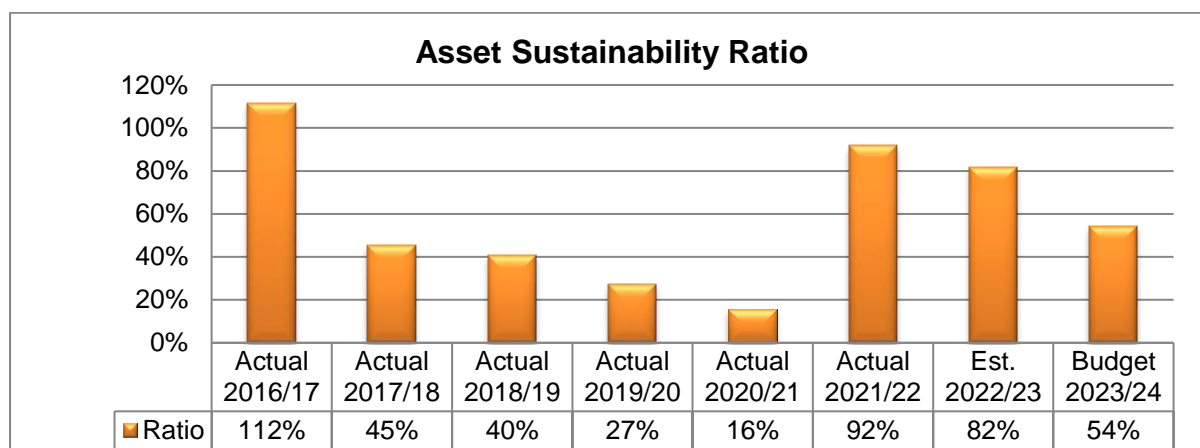
It should be noted that Council manages approximately \$4.4 million in loans from Retirement Village residents who purchase a license to occupy Council's aged care residential units. These payments from residents are classified as loans and upon exiting the units they are repaid and new residents then purchase the license to occupy the vacant unit. Resident loans are interest free. These figures are adjusted to exclude these loans.

Net Financial Liabilities Ratio



The Council's net financial liabilities at 30 June 2024 expressed as a percentage of estimated operating revenue in 2023/2024 (the net financial liabilities ratio) is expected to be 28%. This ratio is reducing and as mentioned previously it is incurred as a result of significant construction work in previous years and the inclusion of the reinstatement provision in the calculation. It is anticipated as evidenced in the Long Term Financial Plan that this ratio will stabilise as grant funds are spent and borrowings are repaid.

Asset Sustainability Ratio



The Council's asset sustainability ratio in 2023/2024 is expected to be 54% calculated by comparing planned capital expenditure on renewal and replacement of assets against depreciation expenses in 2023/2024. Council has a target range of between 90% and 110% and this is outside this range. This ratio has fluctuated over the years however 2023/2024 will see the focus back onto existing assets and a year of consolidation finalising many projects.

Services provided to the community

The following table summarises the various types of cash flows associated with the services delivered to the community by the Council's organisational units. The Annual Business Plan gives a detailed explanation of the service as well as how the provision of each service satisfies goals and objectives specifically listed in the Council's Strategic Plan.

Organisational Unit / Service	Revenue \$'000	Operating Expense \$'000	Capital Contributions \$'000	Capital Expense \$'000	Surplus / (Deficit) \$'000
Corporate Services					
1. Governance	1	2,455	0	0	(2,454)
2. Administration	23,760	3,310	0	165	20,285
3. Financing & Investing	102	91	0	0	11
Community Services					
1. Aged Services	170	592	0	20	(442)
2. Youth Services	0	8	0	0	(8)
3. Cultural & Arts	12	82	0	0	(70)
4. Library Services	51	609	0	10	(568)
5. Sports & Recreation	159	1,415	0	150	(1,406)
Infrastructure Services					
1. Community Wastewater Management Scheme	5,508	3,976	0	850	682
2. Waste Management & Recycling	643	3,597	0	0	(2,954)
3. Roads & Footpaths	370	6,372	980	4,210	(9,232)
4. Foreshore Protection	0	73	0	550	(623)
5. Stormwater Drainage	0	481	0	700	(1,181)
6. Private Works	12	12	0	0	0
7. Other	198	3,753	0	1,000	(4,555)
8. Airport	2	177	0	0	(175)
Environmental Services					
1. Legislative Compliance	289	865	0	0	(576)
2. Parks & Gardens	8	2,149	0	365	(2,506)
3. Planning	226	568	0	0	(342)
4. Cemeteries	61	218	0	150	(307)
5. Halls & Public Conveniences	13	986	0	330	(1,303)
6. Natural Resource Management	568	568	0	0	0
Executive Services					
1. Economic Development	3,053	2,566	0	700	(213)
2. Tourism	162	882	0	225	(945)
3. University Centre	290	290	0	0	0
Remove non-cash items	0	(10,359)	0	0	10,359
Total	35,658	36,095	980	9,425	1,477

Analysis of Operating Budget

The table below and following comments summarise the expected revenues and expenses of the Council for the 2023/2024 financial year. It also provides commentary on the budgeted operating result.

Operating Revenue

Revenue Types	Ref	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
Rates	4.1	25,047	27,097	28,221
Statutory Charges	4.2	1,009	1,209	734
User Charges & Commercial Revenue	4.3	4,517	4,658	4,097
Grants and Subsidies	4.4	4,374	1,595	1,882
Investment Income	4.5	92	327	105
Reimbursements	4.6	501	434	274
Other Revenue	4.7	606	432	345
Total Operating Revenue		36,146	35,753	35,658

Source: Appendix A

4.1 Rates

General rate revenue after rebates and bad debts is estimated at \$21.99 million for 2023/2024 which incorporates a decrease in the fixed charge and a 2% reduction in the differential rates except vacant land which is a reduction in the differential rate of 5%.

Since 2012/2013 the Kadina Business District Traders have requested a separate rate to fund improvements of the area and this is continued in 2023/2024 with the amount raised being approximately \$30,000.

The Port Hughes Golf Club Separate Rate has been increased by the CPI of 7.9% this year as per the original agreement with the CopperClub.

A section of the Annual Business Plan includes a further discussion and analysis of rates to be levied in 2023/2024 together with summary information about the Council's rating structure.

Other rate revenue of \$5.13 million is estimated for 2023/2024. This represents service charges to residents for the various Community Wastewater Management Systems that the Council maintains. The balance of the Rate Revenue category of \$0.568 million is the Landscape levy for which we collect and pass on directly to the State Government.

4.2 Statutory Charges

Statutory charges are fees for regulatory services. These fees are associated with the granting of a permit/licence or the regulation of an activity and include Planning, Development & Infrastructure Act 2016 fees and parking fines.

4.3 User Charges and Commercial Revenue

User charges relate mainly to the recovery of service delivery costs through the charging of fees to users of Council's services. They include amongst other charges the hire of community facilities.

User charges and commercial revenue in 2023/2024 are projected to remain stable over the estimated actual income received in 2022/2023. The Council caravan parks are a substantial component of the commercial revenue derived in this category being estimated at \$2.3 million and an area that has seen a large increase and growth since 2020/2021 as a result of an increase in local visitors and interstate visitation and community events. It is anticipated that this revenue will remain stable in 2023/2024.

4.4 Grants and Subsidies

This item covers grants and subsidies from all sources but excludes amounts specifically received for new/upgraded assets. The following table summarises the main grants involved:

Grant Funding Types	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
LG Grants Commission – General Purpose Grant	3,387	408	1,200
LG Grants Commission – Roads to Recovery	330	80	330
Other	657	1,107	352
Total Grants and Subsidies	4,374	1,595	1,882

Overall, Local Government Grants Commission grants (representing funding provided by the Australian Government) are estimated to be \$1.2 million in 2023/2024. However, no forward payment is being anticipated in the budget papers.

The Commonwealth Government forward paid the 2021/2022 grant funding in 2020/2021 which is why it is significantly higher than expected in 2020/2021. This has become common practice over the past years and does have an impact on the resultant position at 30 June each year.

Roads to Recovery (\$330,100) funding is treated as an amount received specifically for new or upgraded assets in the Operating Statement however is included in the table above. The Local Roads and Infrastructure Funding for Round 4 is not included in the above table.

4.5 Investment Income

Interest earnings on the investment of funds not immediately required and loans to community groups are estimated at \$104,590 in 2023/2024. Council has been working through major capital projects including the CCSLC, Kadina CBD and previously the CWMS at Moonta which have required the need to move from a position of having funds on hand to one of having debt as these projects are completed. Council will continue to manage the funds on hand to reduce the requirement to borrow and offset the interest paid and interest received whenever appropriate.

4.6 Reimbursements

Reimbursements are amounts received as payment for work done by the Council acting as an agent for others. Revenue of \$274,400 is estimated in 2023/2024.

4.7 Other Revenues

Other Revenue is revenue not separately classified in the income statement above. Of the estimated total revenue of \$36.1 million in 2023/2024, \$345,200 is attributable to other revenues which varies from year to year and includes small amounts of revenue from many sources. Other Revenues include search fees, the diesel fuel rebate, sundry permits as well as other miscellaneous income.

Operating Expenses

Expense Types	Ref	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
Employee Costs	4.8	7,397	8,554	8,971
Materials and Contractual Services	4.9	13,066	15,038	15,643
Finance Costs	4.10	1,216	1,137	1,123
Depreciation	4.11	10,053	10,087	10,359
Total Operating Expenses		31,733	34,817	36,095

Source: Appendix A

4.8 Employee Costs

Employee costs include all labour related expenses such as salaries and wages and on-costs such as allowances, leave entitlements and employer superannuation.

4.9 Materials, Contractual Services and Other Expenses

Materials include payments for physical goods consisting of consumables, water and energy. Contractual Services involve payments for the external provision of services. This may include indirectly provided labour and materials or sub-contractors which are part of a contract. Other expenses relate to expenses not separately classified.

4.10 Finance Costs

Finance costs cover the costs of financing the Council's activities through borrowings or other types of financial accommodation. The figures in the budget are based on the Council's debenture register and budgeted commitments in line with the Long Term Financial Plan.

4.11 Depreciation

Depreciation is an accounting measure which records the consumption of the Council's infrastructure, property, plant and equipment.

Operating Result

Operating Surplus/(Deficit)	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
Operating Revenue	36,146	35,753	35,658
less: Operating Expenses	31,733	34,817	36,095
Equals: Operating Surplus/(Deficit)	4,413	936	(437)

Source: Appendix A

As shown in the above table, the Council has budgeted for an operating deficit of \$436,699 in 2023/2024. This is outside the parameters that Council has set for financial sustainability as a key financial target of the Council is to achieve an operating surplus each year so as to ensure ongoing financial sustainability and therefore avoid future potential cuts to services and/or significant increases in rates. The result however is consistent with the Long Term Financial Plan which outlines estimates that Council is working towards over the next 10 years.

Council is continuing to work through these challenges to reach a balanced budget into the future.

Analysis of Capital Expenditure

Refer to Appendix E for a detailed list of all Capital Expenditure Projects by Organisational Unit or Service Profile planned for 2023/2024 as well as the Annual Business Plan for additional information on each project. Appendix E excludes carry over project budgets which is estimated at approximately \$6,000,000.

Net Outlays on Existing Assets

The following table summarises capital outlays on existing assets:

Net Outlays on Existing Assets	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
Capital Expenditure on Renewal/Replacement of Assets	9,244	8,234	5,616
less: Depreciation	10,053	10,087	10,359
less: Proceeds from Sale of Replaced Assets	132	0	0
Equals: Net Outlays on Existing Assets	(941)	(1,852)	(4,742)

Source: Appendix D

The Asset Sustainability Ratio in 2023/2024 is expected to be 54% and has been calculated by comparing the capital expenditure on renewal and replacement of existing assets with depreciation expenses. Council is aiming to maintain assets at a sustainable rate and will look at increasing expenditure on existing assets.

Over a 10 year period this ratio should average out to 100% in a Council that is properly maintaining its existing assets. This ratio is increasing as it was budgeted at 33% last financial year.

Net Outlays on New and Upgraded Assets

The following table summarises capital outlays on new/upgraded assets:

Net Outlays on New and Upgraded Assets	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
Capital Expenditure on New/Upgraded Assets	577	10,724	9,809
less: Amounts received specifically for New/Upgraded Assets	1,994	1,881	980
less: Proceeds from Sale of Surplus Assets	283	0	0
Equals: Net Outlays on New & Upgraded Assets	(1,700)	8,843	8,829

Source: Appendix D

Analysis of Budgeted Statement of Financial Position

The table below summarises the estimated balance sheet movements between 30 June 2023 and 30 June 2024 and discusses the level of the Council's net financial liabilities (being the key measure of the Council's financial position).

	Ref	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
Current assets	6.1	26,191	19,673	12,467
Non-current Assets	6.2	321,226	324,160	329,226
Total Assets		347,417	343,833	341,693
Current Liabilities	6.3	13,935	6,948	6,948
Non-current Liabilities	6.4	22,243	22,828	20,145
Total Liabilities		36,178	29,776	27,093
Equity	6.5	311,239	314,057	314,600

Source: Appendix B

6.1 Current assets

Current assets in the budget for 2023/2024 are anticipated to decrease marginally from 2022/2023 primarily due to a decrease in the cash and investment balance.

Outstanding rates balances are being monitored closely and debt collection methods (including section 184 of the Local Government Act 1999) used at all times as this is an area that can impact on the cash flow of Council. Other debtor balances are not expected to change significantly and are at acceptable levels.

6.2 Non-current assets

The increase in non-current assets in 2023/2024 reflects the combined effect of all capital expenditure, the depreciation of existing assets, the book value of assets sold and the ongoing revaluation of infrastructure assets on a 'fair value' basis. Council has completed work on the Bay Road project during 2022/2023 and this significant project has been capitalised.

Grant funding received has also seen Council progress many other capital projects which will be reflected in the balance of the non-current assets.

6.3 Current liabilities

Current Liabilities will remain stable as this is the balance of accounts payable, balance due on loans and retirement village bonds.

Emphasis on the prompt payment of accounts is in efforts to reduce the trade payables on a monthly basis.

In accordance with Accounting Standards, loans from retirement village residents who purchase a license to occupy Council's aged care residential units are classified as current liabilities. The payments from residents are classified as loans and upon exiting the units they are repaid and new residents then purchase the license to occupy the vacant unit. Resident loans are interest free. There has been significant movement when compared to other years in regards to these units however they remain all occupied with a small increase in the value of the licences which is a reflection of the current property market.

6.4 Non-current liabilities

The decrease in non-current liabilities in 2022/2023 (i.e. obligations that the Council must pay beyond 30 June 2023) is due to repayments on borrowings.

The CWMS facility has been funded through borrowings however repayments have and will be met from the previously charged separate rate and user charges collected into the future.

Appendix F is a summary of Council Borrowings and not only are the CWMS borrowings self-funding the Sporting & Community Club loans are serviced by the clubs themselves.

The Wallaroo Holiday Park also generates income that services the loans currently in place for the expansion of accommodation and improved services.

6.5 Equity

There is an immaterial change in equity between the estimated result for 2022/2023 and 2023/2024 as this is a result of the budgeted net deficit after capital grants reported in the Budgeted Income Statement (see Appendix A) as well as the increase in fixed assets offset by the estimated decreases in the cash position along with budgeted loan borrowings with an increase in non-current fixed assets as the projects are completed.

General and Other Rates

This section summarises the Council's rating arrangements and describes the rating policy in 2023/2024.

Background

Excluding the Regional Landscape Levy collected on behalf of the Regional Landscape Board, general and other rates are expected to account for 63% of the Council's operating revenue in 2023/2024.

The Council's rating structure and policies are set out in the 2023/2024 Annual Business Plan. The rating structure is comprised of two key elements. These are:

- Property values, which generally reflect capacity to pay; and
- User pays component to reflect usage of some services provided by Council.

Striking a proper balance between these elements provides equity in the distribution of the rate burden across ratepayers.

Rate increases in 2023/2024

The Department of the Valuer General has provided capital values for all rateable properties totalling \$5,085,938,236. This represents an average increase of 16.5% over the values adopted in 2022/2023.

As a result of the increase in the capital valuations across the Council the budget has been prepared using the capital value of properties with a decrease in the differential rates adopted in 2022/2023 and a reduction in the fixed charge. The budget does contain revenue as a result of new development & growth.

Rates Other

Other rate revenue of \$5.097M is budgeted for 2023/2024. This represents the service charges to residents who are connected, eligible to be connected and vacant blocks serviced by the various Community Wastewater Management Systems that the Council maintains. This excludes the Landscape Levy of \$568,319.

Fixed Charge

The fixed charge has decreased to \$579 from \$631 in the previous financial year.

Regional Landscape Levy

The Northern and Yorke Landscape Board has advised that the contribution payable by the Council for the 2023/2024 year is \$568,319, which is a decrease of \$90,500 on the 2022/2023 levy. This levy is collected by Council on behalf of the Northern and Yorke Landscape Board by way of a separate rate in the dollar declared on all rateable land within the Council area.

Rating structure

The following table summarises the general rates proposed to be adopted for the 2023/2024 financial year.

Rate type		2022-23	2023-24
Residential	Cents in \$ of CV	0.2923	0.2835
Vacant Land	Cents in \$ of CV	0.4946	0.4699
Commercial	Cents in \$ of CV	0.6422	0.6101
Industrial	Cents in \$ of CV	0.6663	0.6330
Primary Production	Cents in \$ of CV	0.2526	0.2400
Other	Cents in \$ of CV	0.3294	0.3228
Marina Berths	Cents in \$ of CV	0.6422	0.6294
Kadina Business District (CDL)	Cents in \$ of CV	0.0410	0.0331
		\$50 min.	\$50 min.
Port Hughes Golf Course	\$ per property	\$721	\$778
Otago Road Sand Drift Study	\$ per lineal metre	\$297.67	\$297.67
Riley Cove Road Maintenance	\$ per property	\$265	\$265
Moyle Street	\$ per allotment	\$195	N/A
Olive Parade	\$ per allotment	\$164	\$164
David Street	\$ per allotment	\$1,231.20	\$1,231.20
Fixed Charge	\$ per property	\$631	\$579

APPENDIX A - Budgeted Statement of Comprehensive Income

	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
REVENUE			
Rates	25,047	27,097	28,222
Statutory Charges	1,009	1,209	734
User Charges & Commercial Revenue	4,517	4,658	4,097
Grants & Subsidies & Contributions	4,374	1,595	1,882
Investment Income	92	327	105
Reimbursements	501	434	274
Other Revenues	606	432	345
Total Operating Revenue	36,146	35,753	35,658
EXPENSES			
Employee Costs	7,397	8,555	8,971
Materials, Contracts & Other Expenses	13,066	15,038	15,643
Finance Costs	1,216	1,137	1,123
Depreciation	10,053	10,087	10,359
Total Operating Expenses	31,733	34,817	36,095
OPERATING SURPLUS / (DEFICIT)	4,413	937	(437)
Asset disposal & fair value adjustments	196	0	0
Amounts received specifically for new or upgraded assets	1,994	1,881	980
Physical resources received free of charge	0	0	0
NET SURPLUS / (DEFICIT)	6,603	2,817	543
Other Comprehensive Income			
Changes in revaluation surplus – infrastructure, property, plant & equipment	33,772	0	0
Total Other Comprehensive Income	33,772	0	0
TOTAL COMPREHENSIVE INCOME	40,376	2,817	543

APPENDIX B- Budgeted Statement of Financial Position

	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	15,575	9,138	1,932
Trade & other receivables	9,404	9,346	9,346
Inventories	1,213	1,190	1,190
Total Current Assets	<u>26,191</u>	<u>19,673</u>	<u>12,467</u>
Non-current Assets			
Financial Assets	676	1,372	1,372
Infrastructure, Property, Plant & Equipment	320,550	324,788	327,855
Total Non-current Assets	<u>321,226</u>	<u>326,160</u>	<u>329,226</u>
Total Assets	<u>347,417</u>	<u>343,833</u>	<u>341,693</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	5,111	381	381
Borrowings	6,849	4,374	4,374
Provisions	1,975	1,990	1,990
Other	0	204	204
Total Current Liabilities	<u>13,935</u>	<u>6,948</u>	<u>6,948</u>
Non-current Liabilities			
Borrowings	20,371	21,116	18,433
Provisions	1,872	1,712	1,712
Total Non-current Liabilities	<u>22,243</u>	<u>22,828</u>	<u>20,145</u>
Total Liabilities	<u>36,178</u>	<u>29,777</u>	<u>27,093</u>
NET ASSETS	<u>311,239</u>	<u>314,057</u>	<u>314,600</u>
EQUITY			
Accumulated Surplus	65,578	68,396	68,939
Asset Revaluation Reserve	245,661	245,661	245,661
TOTAL EQUITY	<u>311,239</u>	<u>314,057</u>	<u>314,600</u>

APPENDIX C - Budgeted Statement of Cash Flows

	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Receipts from Operating Activities	37,339	33,891	35,658
Payments			
Payments from Operating Activities	(20,746)	(21,520)	(25,736)
Net Cash provided by (or used in) Operating Activities	16,593	12,371	9,922
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Amounts specifically for new or upgraded assets	1,994	1,881	980
Sale of replaced & surplus assets	132	0	0
Sale of real estate developments	283	0	0
Repayment of loans by Community Groups	34	0	0
Payments			
Development of real estate for sale	18	0	0
Expenditure on renewal/replacement of assets	(9,244)	(8,234)	(5,616)
Expenditure on new/upgraded assets	(595)	(10,724)	(9,809)
Loans made to Community Groups	0	0	0
Net Cash provided by (or used in) Investing Activities	(7,378)	(17,077)	(14,445)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Proceeds from Borrowings	0	569	0
Proceeds from Retirement Village deposits	0	0	0
Payments			
Repayment of Retirement Village deposits	0	0	0
Repayment of Borrowings	(2,291)	(2,299)	(2,683)
Net Cash provided by (or used in) Financing Activities	(2,291)	(1,730)	(2,683)
Net Increase (Decrease) in cash held	6,925	(6,436)	(5,206)
Cash and cash equivalents at beginning of period	8,650	15,575	7,138
Cash and cash equivalents at end of period	15,575	9,138	1,932

APPENDIX D - Uniform Presentation of Finances

	2021-22 Actual \$'000	2022-23 Estimate \$'000	2023-24 Budget \$'000
Operating Revenue	36,146	35,753	35,658
<i>less: Operating Expenses</i>	<u>31,733</u>	<u>34,817</u>	36,095
Operating Surplus/(Deficit) – (a)	4,413	937	(437)
Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	9,244	8,234	5,616
<i>less: Depreciation</i>	10,053	10,087	10,359
<i>less: Proceeds from Sale of Replaced Assets</i>	<u>132</u>	<u>0</u>	0
(b)	<u>(941)</u>	<u>(1,852)</u>	(4,742)
Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	577	10,724	9,809
<i>less: Amounts received specifically for New and Upgraded Assets</i>	1,994	1,881	980
<i>less: Proceeds from Sale of Surplus Assets</i>	<u>283</u>	<u>0</u>	0
(c)	<u>(1,700)</u>	<u>8,843</u>	8,829
Equals: Net Lending / (Borrowing) for Financial Year (a) – (b) – (c)	<u>7,055</u>	<u>(6,054)</u>	(4,523)

**APPENDIX E – Capital Expenditure by Organisation Unit & Service Profile
(excluding carried over projects)**

Capital Projects	Service Profile	Budget 2023-24 \$
Community Services		
Cemetery Infrastructure	Cemeteries	150,000
Town Hall & Other Hall Upgrades	Halls & Public Conveniences	180,000
Recreation/Sporting Facilities	Recreation & Sport	130,000
Disability Discrimination Projects	Community Services	50,000
Retirement Units	Aged Homes	20,000
Library	Libraries	10,000
Tourism Infrastructure	Tourism	25,000
Infrastructure Services		
Foreshore Projects	Foreshore Protection	530,000
Road Construction	Roads & Footpaths	4,310,100
Footpath Construction	Roads & Footpaths	550,000
Stormwater Management Projects	Stormwater	700,000
Public Toilet Upgrades	Community Wastewater Management Scheme	150,000
Plant, Motor Vehicles & Machinery	Other	900,000
Reserves & BBQ's, jetties	Parks & Gardens	365,000
Depot (includes Archive Storage)	Infrastructure	150,000
CWMS System upgrades	Community Wastewater Management Scheme	850,000
Wallaroo Swimming Enclosure	Recreation & Sport	300,000
Wallaroo Holiday Park	Other	200,000
Executive & Corporate Services		
Furniture & Fittings	Administration	15,000
Information Technology	Administration	100,000
Total New Capital Expenditure		9,425,100

NB: For a detailed explanation of each capital project please refer to the Annual Business Plan.

APPENDIX F – Council Borrowings Summary

	Deb. Number	Interest Rate	Date Facility Available	Amount Approved \$	Amount Borrowed \$	Date of Final Repayment	Balance 18/4/2023	Comments
General Borrowings								
Waste Transfer Station	20 CC	5.0%	15/01/2015	\$500,000	\$500,000	15/01/2030	\$278,387	
CCSLC Upgrade	23 CC	4.45%	15/05/2017	\$2,500,000	\$2,500,000	15/05/2032	\$1,767,816	
Wallaroo Shores	24 CC	Variable	15/8/2018	\$5,250,000	\$5,250,000	15/08/2033	\$0	
Wallaroo Shores	26 CC	Variable	20/2/2019	\$1,750,000	\$1,750,000	20/02/2034	\$0	
COVID Projects(incl Bay Road)	28 CC	Variable	15/10/2021	\$3,100,000	\$3,100,000	15/10/2023	\$0	
Total General Borrowings				\$13,100,000	\$13,100,000		\$2,046,203	
Sporting & Community Clubs								
Kadina Football Club	16 CC	5.3%	17/09/2012	\$500,000	\$500,000	17/09/2027	\$192,876	
Wallaroo Sailing Club	18 CC	5.6%	17/06/2013	\$200,000	\$200,000	17/06/2028	\$93,016	
Wallaroo Netball Club	21 CC	4.8%	18/04/2017	\$98,000	\$98,000	18/04/2032	\$66,888	
Kadina Hockey Club	27 CC	2.3%	15/09/2020	\$300,000	\$300,000	15/07/2035	\$256,865	
Wallaroo Golf Club	29 CC	4.75%	16/05/2022	\$80,000	\$80,000	16/05/2032	\$76,829	C262:0919
Copperclub Golf Club	30 CC	5.80%	15/07/2022	\$700,000	\$700,000	15/07/2037	\$685,047	C154:0622
Total Sporting & Community Clubs				\$1,878,000	\$1,878,000		\$1,371,521	
CWMS Project								
CWMS Moonta	19 CC	6.0%	16/12/2013	\$9,754,000	\$9,754,000	16/12/2028	\$4,953,529	
CWMS Moonta	20 CC	5.0%	15/01/2015	\$12,000,000	\$12,000,000	15/01/2030	\$6,681,281	
CWMS Moonta	22 CC	4.45%	15/05/2017	\$3,246,000	\$3,246,000	15/05/2032	\$2,295,332	
Total CWMS Project				\$25,000,000	\$25,000,000		\$13,930,142	
General CWMS								
CWMS Plants & Pump Stations	17 CC	5.1%	15/11/2012	\$6,000,000	\$6,000,000	15/11/2027	\$2,519,161	
Total General CWMS				\$6,000,000	\$6,000,000		\$2,519,161	
Caravan Parks								
Wallaroo Holiday Park	17CC	5.1%	15/11/2012	\$500,000	\$500,000	15/11/2027	\$209,930	
Wallaroo Holiday Park	19CC	6.0%	16/12/2013	\$600,000	\$600,000	16/12/2028	\$304,708	
Wallaroo Holiday Park*	25CC	3.6%	15/08/2018	\$2,480,000	\$2,480,000	15/08/2028	\$1,472,566	
Total Caravan Parks				\$3,580,000	\$3,580,000		\$1,987,204	
Total Borrowings				\$49,558,000	\$49,558,000		\$21,854,231	

Note: All borrowings are with the Local Government Finance Authority and have a term of 15 years from the date the facility was made available and are all repayment of principal and interest.

GLOSSARY

Asset Sustainability Ratio

Asset Sustainability Ratio indicates whether the Council is renewing or replacing existing non-financial assets at the same rate as its overall stock of assets is wearing out. The ratio is calculated by measuring capital expenditure on renewal and replacement of assets relative to the level of depreciation. Where a Council has a soundly based Infrastructure and Asset Management Plan, a more meaningful asset sustainability ratio is calculated by measuring the actual level of capital expenditure on renewal and replacement of assets (or proposed in the Annual Budget) with the optimal level identified in the Plan.

Financial Assets

Financial Assets include cash, investments, loans to community groups, receivables and prepayments, but excludes equity held in Council businesses. Also, inventories and land held for resale are not regarded as financial assets.

Financial Sustainability

Financial Sustainability is where planned long-term service and infrastructure levels and standards are met without unplanned and disruptive increases in rates or cuts to services.

Net Financial Liabilities

Net Financial Liabilities equals total liabilities less financial assets, where financial assets for this purpose includes cash, investments, loans to community groups, receivables and prepayments, but excludes equity held in Council businesses, inventories and land held for resale.

Net Financial Liabilities Ratio

Net Financial Liabilities Ratio express's Net Financial Liabilities as a percentage of total operating revenue. The ratio allows interested parties to readily equate the outstanding level of the Council's accumulated financial obligations against the level of one-year's operating revenue. Where the ratio is falling over time, it generally indicates that the Council's capacity to meet its financial obligations is strengthening.

Net Lending/(Borrowing)

Net Lending/(Borrowing) equals Operating Surplus/(Deficit), less net outlays on non-financial assets. The Net Lending (Borrowing) result is a measure of the Council's overall (i.e. Operating and Capital) budget on an accrual basis. Achieving a zero result on the Net Lending/(Borrowing) measure in any one year essentially means that the Council has met all of its expenditure (both operating and capital) from the current year's revenues.

Non-financial or Physical Assets

Non-financial or Physical Asset means infrastructure, land, buildings, plant, equipment, furniture and fittings, library books and inventories.

Operating Deficit

Operating Deficit is where operating revenues less operating expenses is negative and operating income is therefore not sufficient to cover all operating expenses.

Operating Expenses

Operating Expenses are operating expenses including depreciation but excluding losses on disposal or revaluation of non-financial assets.

Operating Revenues

Operating Revenues are operating revenues shown in the Income Statement but exclude profit on disposal of non-financial assets and amounts received specifically for new/upgraded assets, e.g. from a developer. For ratios calculated where the denominator specified is total operating revenue or rate revenue, Regional Landscape Levy revenue is excluded.

Operating Surplus

Operating Surplus is where operating revenues less operating expenses is positive and operating revenue is therefore sufficient to cover all operating expenses.

Operating Surplus Ratio

Operating Surplus Ratio expresses the operating surplus (deficit) as a percentage of general and other rates.